

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

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

**EIGHTH 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:	February 1, 2013 through February 28, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$324,446.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$259,556.80
Amount of expenses incurred during this period (net of voluntary reductions):	\$1,978.54

**SUMMARY SHEET PART II**

In re Patriot Coal Corp., *et al.*  
Summary of Time Recorded in Connection With  
Services Rendered From February 1, 2013 through February 28, 2013

<b>NAME OF PROFESSIONAL</b>	<b>TITLE</b>	<b>HOURLY RATE</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES</b>
Atwood, Ranie J	Senior Manager-Grade 1	430.0	18.50	\$7,955.00
Beckmann, Ryan	Staff	190.0	11.00	\$2,090.00
Bozesky, Anne M	Senior Manager - Grade 4	430.0	10.30	\$4,429.00
Cody, Diane	Senior Manager	430.0	48.90	\$21,027.00
Cohen, Arthur	Senior Manager	430.0	7.10	\$3,053.00
Couch, Timothy	Staff - Grade 1	190.0	6.00	\$1,140.00
Deptula, Stanley L	Partner/Principal	600.0	7.80	\$4,680.00
Dohrmann, Charles D	Executive Director - Grade 1	525.0	0.50	\$262.50
Eagan, Dan	Intern	190.0	56.00	\$10,640.00
Farmar, Keeley	Staff	190.0	119.50	\$22,705.00
Follmer, Zachary	Staff	190.0	108.10	\$20,539.00
Gabrielson, Matthew T	Senior Manager-Grade 2	430.0	0.80	\$344.00
Golding, Michael	Staff	190.0	15.80	\$3,002.00
Hartley, Adrian	Manager	375.0	11.90	\$4,462.50
Henson, Don	Senior Manager-Grade 2	430.0	11.00	\$4,730.00
Hickenbotham, Michael	Partner	525.0	54.80	\$28,770.00
Hornburg, David	Executive Director	525.0	42.40	\$22,260.00
Johnson, Gerald	Senior Manager	430.0	2.00	\$860.00
LaHaie, Jana	Staff - Grade 2	190.0	0.20	\$38.00
Lahoti, Bhavana	Manager	375.0	7.00	\$2,625.00
Lambert, John Joseph	Staff - Grade 1	190.0	0.80	\$152.00
Laplant, Steven	Senior Manager	430.0	3.70	\$1,591.00
Laughlin, Katherine	Senior	275.0	0.10	\$27.50
Meier, Josh	Staff	190.0	12.30	\$2,337.00
Miller, Sarah	Partner	525.0	61.00	\$32,025.00
O'Connell, Michael	Staff	190.0	3.00	\$570.00
Orlofsky, Jacob	Staff	190.0	1.40	\$266.00
Prange, Ben	Senior	275.0	92.20	\$25,355.00
Redenius, Matt	Senior Manager	430.0	43.90	\$18,877.00
Ritz, Amy F	Executive Director	525.0	3.00	\$1,575.00
Samuel, Angela	Senior	275.0	0.20	\$55.00
Saphian, Ruth	Partner	525.0	15.10	\$7,927.50
Savage, Tara	Manager - Grade 2	375.0	18.30	\$6,862.50
Scott, Jordan	Senior	275.0	147.50	\$40,562.50
Speedling, Michael	Manager	375.0	9.00	\$3,375.00
Sterling, Ian	Senior Manager	430.0	1.20	\$516.00

<b>NAME OF PROFESSIONAL</b>	<b>TITLE</b>	<b>HOURLY RATE</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES</b>
Stone, Trevor	Senior	275.0	58.40	\$16,060.00
Tlalka, Marta	Senior - Grade 2	275.0	0.50	\$137.50
Votta, James	Partner/Principal	525.0	1.00	\$525.00
West, Jason	Manager	375.0	0.10	\$37.50
<b>Total</b>			<b>1,012.3</b>	<b>\$324,446.00</b>

Blended Hourly Rate: \$320.50

**SUMMARY SHEET PART III**

In re Patriot Coal Corp., *et al.*  
Summary of Hours and Fees by Project Category for  
Services Rendered From February 1, 2013 through February 28, 2013

<b>PROJECT CATEGORY (HOURLY FEES)</b>	<b>HOURS</b>	<b>FEES</b>
Audit Fee	963.5	\$305,191.00
Fee Applications	14.8	\$4,194.00
Federal Tax Consulting Services	34.0	\$15,061.00
Administrative Matters	0.0	\$0.00
<b>TOTAL:</b>	<b>1,012.3</b>	<b>\$324,446.00</b>

Summary of Expenses in Connection With  
Services Rendered From February 1, 2013 through February 28, 2013

<b>EXPENSE CATEGORY</b>	<b>AMOUNT</b>
Ground Transportation – Mileage	\$587.05
Meals	\$757.42
Office/Other Expenses	\$634.07
<b>TOTAL:</b>	<b>\$1,978.54</b>

Dated: March 18, 2013



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-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
01-Feb-2013	General (0000)	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Adjusting analysis per manager review (.7). Drafting the ASRM file (.5). Making adjustments per engagement actuary's review (.2).
01-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	3.4	\$ 430.00	\$ 1,462.00	actuarial support- Evaluate liabilities related to Black Lung exposures
01-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.0	\$ 430.00	\$ 3,010.00	review of A/R (3.5); clearing of internal control review notes (1.5); clearing of A/R review notes (2);
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Compilation of tax provision memo
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Current year income taxes review - FIN 48 workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Current year income taxes review - Provision calculation, AMT & rate rec. workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.9	\$ 275.00	\$ 247.50	Current year income taxes review - State ETR, WV Tax Calc, KY Tax Calc workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Current year income taxes review - Tax depletion workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.9	\$ 275.00	\$ 797.50	Current year income taxes review - Temporary and Permanent differences supporting workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Prior year valuation allowance analysis: Phone calls with Kim and Rich discussing the projected reversal of DTAs and DTLs.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
01-Feb-2013	TOC - Review of IA (0021)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Update Testing performed on unbilled receivables
01-Feb-2013	TOC - Principal Test (0022)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.4	\$ 275.00	\$ 1,485.00	Addressed manager level control testing comments to ensure appropriate considerations were given any outstanding items.
01-Feb-2013	TOC - Principal Test (0022)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.2	\$ 190.00	\$ 418.00	Documented update testing of independent controls 2.2
01-Feb-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Performed testing on search for unrecorded liabilities
01-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Meeting with Jessie Bailey to discuss accrued royalties (2). Documentation and testing of accrued royalties (2.2).
01-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	5.5	\$ 190.00	\$ 1,045.00	actuarial support- Evaluate liabilities related to Black Lung exposures
01-Feb-2013	General (0000)	West,Jason (US013340623)	Manager-Grade 1 (321)	0.1	\$ 375.00	\$ 37.50	actuarial support- Review and create supporting workpapers for liabilities related to Black Lung exposures
01-Feb-2013	Bankruptcy (LSTC)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Tested Rejected Leases
01-Feb-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Meeting with Jessie Bailey to discuss and obtain Documentation and testing of accrued royalties 3.8.
01-Feb-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Investigated significant accrual fluxuations
01-Feb-2013	YE - Provisions, accrued, & ot (0045)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Performed detail review of salaries payable accruals as of 12/31/12.
01-Feb-2013	YE - Provisions, accrued, & ot (0045)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.8	\$ 190.00	\$ 1,102.00	Documented accrued vacation 5.8.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
01-Feb-2013	YE - Income Taxes (0043)	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	2.5	\$ 190.00	\$ 475.00	Prepared and ticked and tied depletion workpapers for the FY 2012 year end provision
01-Feb-2013	YE - Income Taxes (0043)	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	0.3	\$ 190.00	\$ 57.00	Prepared the deferred tax workpapers for the FY2012 year end provision
01-Feb-2013	YE - Income Taxes (0043)	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	0.4	\$ 190.00	\$ 76.00	Verified the FY2012 effective tax rate workpaper for the year end provision
01-Feb-2013	YE - Non-pension post-retireme (0044)	Laughlin, Katherine Grace (US013095616)	Senior-Grade 1 (421)	0.1	\$ 275.00	\$ 27.50	actuarial support review for evaluating liabilities related to Black Lung exposures
01-Feb-2013	YE - Provisions, accrued, & ot (0045)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Bankruptcy claims testing.
01-Feb-2013	YE - Income Taxes (0043)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	1.5	\$ 525.00	\$ 787.50	Income tax review, discussions regarding allocation of valuation allowance to current and long term, discussions internally with ranie atwood and trevor stone (1), calls and discssions with the audit team including Mike Hickebothom and sarah miller (.3). also discussions and related follow up with company personel related to reversal of timing items (.2)
01-Feb-2013	YE - Income Taxes (0043)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.5	\$ 275.00	\$ 1,237.50	Review of PY and CY allocation of valuation allowance.
02-Feb-2013	YE - Provisions, accrued, & ot (0045)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Cleared Accrued Electric Review Notes (1); Investigated flux explanations for long term liabilities (1);
02-Feb-2013	YE - Provisions, accrued, & ot (0045)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Documented vacation accrual
02-Feb-2013	YE - Equity (0048)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Preparing joint venture analytic for WWMV and Rhino.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
02-Feb-2013	YE - Non-pension post-retireme (0044)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.0	\$ 430.00	\$ 2,580.00	review of OPEBs
02-Feb-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Documented update tests of controls
02-Feb-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Investigated invoice related to search for unrecorded liability
02-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	\$ 275.00	\$ 962.50	Changes to summary review memorandum for partner comments.
02-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
03-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.6	\$ 525.00	\$ 1,365.00	Prepare documentation for deferred tax presentation
03-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review OPEB liability workpapers
03-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Review year end ARO workpapers
04-Feb-2013	YE - ARO (0050)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.7	\$ 275.00	\$ 1,292.50	Addressed executive level review comments regarding testing of the asset retirement obligation cash flows and cost assumptions.
04-Feb-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Addressed executive level review comments regarding testing of the workers compensation and retiree healthcare rollforwards.
04-Feb-2013	TOC - Principal Test (0022)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.7	\$ 275.00	\$ 742.50	Addressed executive level review comments regarding testing of controls, including financial statement close process and mine level tests of controls.



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
04-Feb-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Patriot selenium cost estimate adjustments, clearing review notes.
04-Feb-2013	YE - Provisions, accrued, & ot (0045)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.4	\$ 190.00	\$ 1,406.00	Documented accrued vacation
04-Feb-2013	YE - Equity (0048)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.1	\$ 190.00	\$ 589.00	Preparing joint venture WWMV financial statement analysis.
04-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Prepared operating exense analytic.
04-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	5.8	\$ 275.00	\$ 1,595.00	Current year income taxes review - Temporary and Permanent differences supporting workpaper tie-out.
04-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Current year income taxes review - VA allocaion workpaper tie-out.
04-Feb-2013	YE - Non-pension post-retireme (0044)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	review of OPEBs
04-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Performing search for debit balances within AP and documenting search.
04-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.0	\$ 525.00	\$ 525.00	review of tax provision which includes classification of current versus long term for valuation allowance and reversal of deferred tax assets and liabilities,
04-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.7	\$ 190.00	\$ 513.00	Performing independent test of controls for control financial statement close process and documenting testing.
04-Feb-2013	YE - A/R (0034)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Redocumented AR procedures based on management review

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
04-Feb-2013	YE - Investments (0038)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.9	\$ 275.00	\$ 1,347.50	Preparation of YE investment JV analytics.
04-Feb-2013	A Binder (0008)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Review of workpapers and audit files to determine completeness.
04-Feb-2013	TSRS (0010)	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	3.0	\$ 375.00	\$ 1,125.00	Detail/General Review of LA Tests
04-Feb-2013	General (0000)	Egan, Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	7.5	\$ 190.00	\$ 1,425.00	Clearing of review notes in accrued expenses (4.5). Clearing of review notes in cash (3)
04-Feb-2013	General (0000)	Speedling, Michael Patrick (US012710176)	Manager-Grade 4 (324)	2.0	\$ 375.00	\$ 750.00	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
04-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discuss income tax error with Mike Hickenbotham, Ruth Saphian, and Ken Marceron
04-Feb-2013	General (0000)	Cohen, Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.1	\$ 430.00	\$ 43.00	actuarial support- Evaluate liabilities related to Black Lung exposures
04-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Dicsussion on tax related disclosures with national office
04-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of selenium memorandum
04-Feb-2013	General (0000)	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.0	\$ 430.00	\$ 860.00	Memorandum on IRS Notice 2003-65 and IRC section 382 percentage depletion deductions.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
04-Feb-2013	General (0000)	Bozesky, Anne M. (US011459822)	Senior Manager- Grade 4 (214)	2.5	\$ 430.00	\$ 1,075.00	Research of IRS Notice 2003-65 and built-in deductions for IRC section 382
04-Feb-2013	General (0000)	Cody, Diane L. (US011469803)	Senior Manager- Grade 2 (212)	7.5	\$ 430.00	\$ 3,225.00	review of internal control walk throughs (3.8). PTP review of walk throughs and narrative (3.7)
05-Feb-2013	A Binder (0008)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Performed annual independence procedures including global watchlist searches to identify any potential independence issues.
05-Feb-2013	YE - Provisions, accrued, & ot (0045)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.9	\$ 275.00	\$ 797.50	Performed detail review of the year-end vacation accrual.
05-Feb-2013	YE - Revenue & Expenses (0049)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Performed detail review of other revenue lead and operating expense analytics.
05-Feb-2013	TOC - Review of IA (0021)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Addressed executive level review comments regarding testing of controls and walkthroughs.
05-Feb-2013	Bankruptcy (LSTC)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	Review of rejected contract testing.
05-Feb-2013	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Staff/Assistant- Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Patriot selenium cost estimate adjustments, clearing review notes.
05-Feb-2013	YE - LT Debt (0046)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Improving documentation of interest related to the DIP Financing and debt confirmations.
05-Feb-2013	YE - LT Debt (0046)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Obtaining and documenting debt confirmations.
05-Feb-2013	YE - Equity (0048)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.6	\$ 190.00	\$ 304.00	Improving documentation of WWMV and Rhino financial statement analyses and meeting with Nichole Anderson to discuss WWMV adjustment.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Prepared SG&A Lead and obtained and documented necessary flux explanations.
05-Feb-2013	YE - ARO (0050)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.3	\$ 275.00	\$ 2,007.50	Detail review of asset retirement obligations
05-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.2	\$ 275.00	\$ 330.00	Prior year valuation allowance analysis - Meeting with Hornburg and Atwood to discuss deferred turn projection (.7). Update call with Miller (.2) and a call to Rich for discussion of expanded pojection (.3).
05-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.4	\$ 275.00	\$ 110.00	Prior year valuation allowance analysis - Review of deferred turing projection.
05-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant- Grade 4 (444)	6.5	\$ 190.00	\$ 1,235.00	Patriot Coal - retirement plan assumptions review
05-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager- Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of per capita cost assumption
05-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Obtaining and documenting payment support for Kentucky property taxes.
05-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director- Grade 1 (131)	1.0	\$ 525.00	\$ 525.00	review of tax provision which includes classification of current versus long term for valuation allowance and reversal of deferred tax assets and liabilities,
05-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	2.2	\$ 430.00	\$ 946.00	review of deferred scheduling and valuation allowance allocation
05-Feb-2013	YE - Cash (0033)	Farmer,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Redocumented cash workpapers per management review comments

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Feb-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	2.6	\$ 190.00	\$ 494.00	Redocumented AR workpapers per management review
05-Feb-2013	YE - Accounts Payable (0042)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Documented support related to MSHA fine testing
05-Feb-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Clearing of review notes in accounts receivable 1.9
05-Feb-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.6	\$ 190.00	\$ 304.00	Improving IA's documentation in the coal sales and PTP walkthroughs.
05-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Actuarial support - perform testing on liabilities related to Black Lung exposures
05-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)- Grade 1 (511)	8.2	\$ 190.00	\$ 1,558.00	mine level narratives, updating ye o5.12b for current year
05-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager- Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
05-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principa- Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Dicsussion on tax related disclosures with national office
06-Feb-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Addressed independent review comments (pre-issuance checklsit) regarding planning and walkthroughs of more subjective audit areas.
06-Feb-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.8	\$ 275.00	\$ 1,320.00	Drafted a discount determination memo regarding use of the Mercer bond model discount rate compared to risk free rate (3.2); Performed tie-out of retiree healthcare costs in the Mercer valuation (1.6).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
06-Feb-2013	Bankruptcy (LSTC)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	review of bankruptcy - LSTC
06-Feb-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.3	\$ 275.00	\$ 2,007.50	Review of personal property tax accrual (3.2) and vacation accrual (4.1)
06-Feb-2013	YE - Provisions, accrued, & ot (0045)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Actuarial review of patriot environmental reserve
06-Feb-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Obtaining DIP confirmation and discussing with Robert Mead and Michael Smolow.
06-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Meeting with Jessie Bailey to discuss necessary support for coal royalty income and discussing the causes of significant variances in coal royalty income year over year and documenting the explanation received.
06-Feb-2013	YE - Income Taxes (0043)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Agreeing permanent tax differences into debt workpapers.
06-Feb-2013	YE - Non-pension post-retireme (0044)	Sterling,Ian P. (US012029826)	Senior Manager-Grade 1 (211)	1.2	\$ 430.00	\$ 516.00	Actuarial review of black lung
06-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Meeting with Ashley Andrews and Dave Parisotto to discuss significant year over year fluxes in M&S RNI and Miscellaneous accounts, respectively, and documenting explanations received.
06-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	\$ 190.00	\$ 361.00	Performing search for unrecorded liabilities through 2/6/2013.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
06-Feb-2013	YE - Income Taxes (0043)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	3.5	\$ 525.00	\$ 1,837.50	review of tax provision and related workpapers which includes classification of current versus long term for valuation allowance and reversal of deferred tax assets and liabilities.
06-Feb-2013	TOC - Principal Test (0022)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Created memorandum describing update test of control procedures
06-Feb-2013	YE - Accounts Payable (0042)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.4	\$ 190.00	\$ 1,026.00	Documented support related to MSHA fine testing
06-Feb-2013	Archiving (0009)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	\$ 275.00	\$ 962.50	Preparation of archiving checklist.
06-Feb-2013	TSRS (0010)	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Addressing review notes related to access .5
06-Feb-2013	Tie-out (0012)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Tied 10K to OAR
06-Feb-2013	WT - Review of IA (0013)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.9	\$ 190.00	\$ 741.00	Improving documentation within various walkthroughs performed by IA (2.6) as well as improving the documentation within the IA-prepared narratives (1.3).
06-Feb-2013	General (0000)	Golding, Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	1.5	\$ 190.00	\$ 285.00	Performed testing related to black lung liability
06-Feb-2013	General (0000)	Egan, Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	8.8	\$ 190.00	\$ 1,672.00	Review and testing of 10-K supporting documents 8.8
06-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review actuarial summary memo for workers' comp
06-Feb-2013	General (0000)	Votta, James C. (US012073277)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of acuarial assumptions used.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
06-Feb-2013	General (0000)	Cohen, Arthur I (US011066647)	Senior Manager- Grade 4 (214)	0.5	\$ 430.00	\$ 215.00	actuarial support- Evaluate liabilities related to Black Lung exposures
06-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Princip al-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Dicsussion on tax related disclosures with national office
06-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Princip al-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of actuary memos on opeb's.
06-Feb-2013	General (0000)	Cody, Diane L. (US011469803)	Senior Manager- Grade 2 (212)	6.0	\$ 430.00	\$ 2,580.00	review of internal control related to mine coal inventory and coal sales (1.3); review of access testing (.5); review of purchasing internal controls (2); review of financial statement close process controls (.7); review of land management controls (.5); review of contract mining controls (.7); review of capex control (.3)
07-Feb-2013	Tie-out (0012)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.7	\$ 275.00	\$ 742.50	Performed tie out of the draft 10-k footnotes and MD&A to audited workpapers.
07-Feb-2013	A Binder (0008)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Drafted preliminary opinions for both the financial statement audit and the report regarding internal control over financial reporting.
07-Feb-2013	YE - Equity (0048)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Performed testing of equity rollforward, including supporting material components with audited workpapers.
07-Feb-2013	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Staff/Assistant- Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Patriot selenium cost estimate adjustments, clearing review notes.
07-Feb-2013	YE - LT Debt (0046)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Obtaining and documenting support for Badgett debt.
07-Feb-2013	YE - Revenue & Expenses (0049)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Meeting with Jessie Bailey to discuss significant fluctuations in coal royalty income from WWMV and Peabody year over year and documenting explanation received.



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.9	\$ 275.00	\$ 247.50	Prior year valuation allowance analysis: Phone calls with Kim and Rich discussing the projected reversal of DTAs and DTLs.
07-Feb-2013	YE - Non-pension post-retireme (0044)	Laplant,Steven J (US011345154)	Senior Manager-Grade 4 (214)	1.5	\$ 430.00	\$ 645.00	Patriot - review of actuarial assumptions being used in the 12/31/12 financial statement for reasonableness
07-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.6	\$ 190.00	\$ 114.00	Patriot Coal - retirement plan assumptions review
07-Feb-2013	YE - Non-pension post-retireme (0044)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	4.6	\$ 375.00	\$ 1,725.00	Patriot Coal - retirement plan assumptions review
07-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Review of per capita cost assumption
07-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	3.2	\$ 525.00	\$ 1,680.00	review of tax provision and related workpapers including the classification of current versus long term for valuation allowance and the reversal of deferred tax assets and liabilities.
07-Feb-2013	WT - Compensation & Benefits (0016)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Improving documentation within Comp & Benefits walkthrough.
07-Feb-2013	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	11.0	\$ 275.00	\$ 3,025.00	Preparation of bankruptcy test of controls and WT.
07-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Completing update testing of FSCP controls.
07-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.6	\$ 190.00	\$ 114.00	Improving documentation within comp & benefits TOC workbook.
07-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Improving documentation within land management TOC workbook.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Feb-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	Documented example of journal entry testing
07-Feb-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.1	\$ 190.00	\$ 399.00	Obtaining and documenting meeting minutes through year-end.
07-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	9.7	\$ 190.00	\$ 1,843.00	Tied draft of 10K to audit workpapers and prior year 10K
07-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.9	\$ 190.00	\$ 361.00	Tying out debt footnote to debt workpapers.
07-Feb-2013	WT - Land Management (0014)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Improving documentation within the land management walkthrough.
07-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	0.5	\$ 190.00	\$ 95.00	Discussion with Art Cohn related to black lung liability
07-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)- Grade 1 (511)	8.2	\$ 190.00	\$ 1,558.00	Agreement of 10K and FS notes, footing
07-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager- Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
07-Feb-2013	General (0000)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Meeting with Jordan to go over reviewed tax workpapers (1.2) , meeting with Kim to request a few outstanding issues (.5), and clearing review notes on tax workpapers (1.9)
07-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	review of mine level controls
07-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review audit issues summary memo

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Feb-2013	General (0000)	Cohen, Arthur I (US011066647)	Senior Manager- Grade 4 (214)	1.1	\$ 430.00	\$ 473.00	actuarial support- Evaluate liabilities related to Black Lung exposures
07-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion of AR comments and review notes
07-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of inventory detailed LCM testing and related memo on approaches
07-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of inventory fly over testing
07-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of inventory rollforward procedures
07-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of testing approach and supporting schedules for m&s inventory
08-Feb-2013	YE - Income Taxes (0043)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	1.2	\$ 275.00	\$ 330.00	Meeting with Ranie and Hornburg to discuss CY workpapers and issues related to State NOL and FIN 48.
08-Feb-2013	YE - Income Taxes (0043)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	0.1	\$ 275.00	\$ 27.50	Prior year valuation allowance analysis: Phone calls with Kim and Rich discussing the projected reversal of DTAs and DTLs.
08-Feb-2013	YE - Income Taxes (0043)	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	0.3	\$ 190.00	\$ 57.00	Prepared the rate reconciliation workpaper for the FY2012 year end provision
08-Feb-2013	YE - Income Taxes (0043)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	1.0	\$ 525.00	\$ 525.00	review of tax provision which includes classification of current versus long term for valuation allowance and reversal of deferred tax assets and liabilities,
08-Feb-2013	YE - Income Taxes (0043)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	\$ 275.00	\$ 2,200.00	Preparation of income tax workpapers.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
08-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	3.8	\$ 430.00	\$ 1,634.00	YE tax workpaper review
08-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Current year income taxes - Preparing Draft Tax Review Memo
08-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.7	\$ 275.00	\$ 1,017.50	Current year income taxes review - Final tie-out of CY tax workpapers
08-Feb-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Review and reperformance of IA's coal inventory walkthrough.
08-Feb-2013	Tie-out (0012)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.8	\$ 275.00	\$ 2,145.00	Performed detail tie out of footnotes and MD&A.
08-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Tied draft of the 10K to audited workpapers
08-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.2	\$ 190.00	\$ 1,368.00	Preparing Footnote Disclosure Support Mapping.
08-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	4.0	\$ 190.00	\$ 760.00	Performed actuarial analysis on black lung liability analysis
08-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	6.0	\$ 190.00	\$ 1,140.00	Update of workpapers related to executive level review comments 6.
08-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	8.0	\$ 430.00	\$ 3,440.00	review of investments (3); discussion with team management on status and quality assurance (.7); review of accruals (4.3)
08-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Meet with team to discuss status of audit procedures/workpapers

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
08-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager- Grade 4 (214)	0.2	\$ 430.00	\$ 86.00	actuarial support- Evaluate liabilities related to Black Lung exposures
08-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principa-Grade 1 (111)	4.5	\$ 525.00	\$ 2,362.50	Review of draft financial statements and disclosures in 10k
08-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principa-Grade 1 (111)	6.5	\$ 525.00	\$ 3,412.50	Review & document comments on 10-k
08-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principa-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review SRM & OAR
09-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager- Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
09-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principa-Grade 1 (111)	2.0	\$ 525.00	\$ 1,050.00	Review draft of Form 10-K
09-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principa-Grade 1 (111)	3.5	\$ 525.00	\$ 1,837.50	Review workers' compensation and black lung workpapers
09-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Current year income taxes - Preparing Draft Tax Review Memo
10-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principa-Grade 1 (111)	4.7	\$ 525.00	\$ 2,467.50	Review draft of Form 10-K
11-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager- Grade 4 (324)	1.5	\$ 375.00	\$ 562.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
11-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	4.3	\$ 430.00	\$ 1,849.00	internal meetings with Redenius, Scott, Miller (1.5), pre-issuance PCAOB Review (1 hour), clearing of review comments (1.8 hours)
11-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discuss change in OPEB assumption with internal actuary
11-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Discuss status of audit areas with engagement team
11-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review audit committee book
11-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Review letter of representation and prepare to send to management
11-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager- Grade 4 (214)	1.2	\$ 430.00	\$ 516.00	actuarial support- Evaluate liabilities related to Black Lung exposures
11-Feb-2013	General (0000)	Hickenbotham,Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of 10K drafts
11-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Obtained and documented support for FSCP.13.01 update testing.
11-Feb-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager- Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Review of statement of control deficiencies compilation .5.
11-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	3.3	\$ 190.00	\$ 627.00	Completing the footnote disclosure support mapping.
11-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Completing tie-out of FNs 19-23 of the 10-K.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
11-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.0	\$ 525.00	\$ 1,050.00	review of tax prov., issues with classification (1) , fin 48 classification (.5), review of state NOL tie-out (.5)
11-Feb-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.6	\$ 275.00	\$ 1,540.00	Performed annual independence procedures 5.6
11-Feb-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Discussions with Cody on unbilled receivables and 404 review notes
11-Feb-2013	Bankruptcy (LSTC)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.6	\$ 275.00	\$ 1,265.00	Discussions with other EY team members to describe the rejected contract and ap settlement process
11-Feb-2013	Bankruptcy (LSTC)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Performed detail testing of liabilities subject to compromise accounts, including discussion with EY executives regarding testing performed for potential settlements.
11-Feb-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Completing control walkthrough template within the bankruptcy walkthrough.
11-Feb-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Obtained and documented updated DIP confirm.
11-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Obtaining and documenting support for coal royalty income.
11-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Current year income taxes -Clearing Tax Review Memo review notes
11-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Review of Per Capita Cost Assumption

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
11-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	3.4	\$ 430.00	\$ 1,462.00	Review of tax workpapers (2.3) Update to tax provision memo (1.1)
12-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review EY actuary memo for OPEB
12-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of 10K drafts
12-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Updating controls and testing for purchase to pay.
12-Feb-2013	YE - A/R (0034)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.2	\$ 190.00	\$ 38.00	Meeting with Jason Whitworth to discuss and obtain support for self-remit customer and documenting support received.
12-Feb-2013	YE - A/R (0034)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.4	\$ 190.00	\$ 456.00	Testing of subsequent receipts
12-Feb-2013	YE - Investments (0038)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Discussions with Patriot management surrounding the WWMV \$1.6 million difference found during our preliminary procedures that was subsequently resolved.
12-Feb-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.3	\$ 190.00	\$ 817.00	Preparing summary of audit procedures (2.3). Clearing of review notes related to purchase to pay (2).
12-Feb-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Update of summary of control deficiencies.
12-Feb-2013	Client Discussions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Preparation of opinions (.5), consents (1.2), AC Book (2.2), and transmittal letter (.4)
12-Feb-2013	Tie-out (0012)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Performed tie out of footnotes in the 10-k to company provided support.



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
12-Feb-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Improving documentation within IA's Coal Sales Walkthrough.
12-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	4.2	\$ 525.00	\$ 2,205.00	Review of tax provision memo (2), discussions with client personnel (1), review of provision with tax team (1), update discussions with audit team (.2)
12-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Discussed black lung liability analysis with Art Cohen and Ian Sterling
12-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.7	\$ 275.00	\$ 1,292.50	Sign offs and documentation of the PGAP (Perform General Audit Procedures) document
12-Feb-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.4	\$ 275.00	\$ 2,035.00	Documented the summary of control deficiencies and addressed executive level notes regarding deficiencies identified (2.6); performed testing of officer expenses for selected executive team members as required by our general audit procedures (3.1); documented additional 8-K's issued bt Patriot subsequent to initial testing as required by general audit procedures (1.7).
12-Feb-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Preparing bankruptcy test of control walkthrough.
12-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.2	\$ 275.00	\$ 605.00	Current year income taxes review - Cleared Sr. Manager review notes on tax workpapers
12-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Meeting with Atwood and Hornburg to discuss CY workpapers and issues related to State NOL and FIN 48 (1.4). Prepared state NOL preliminary analysis (2.4).
12-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Patriot Coal - retirement plan assumptions review

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
12-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of Per Capita Cost Assumption
12-Feb-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.7	\$ 190.00	\$ 133.00	Improved documentation within IA's Contract Mining walkthrough.
13-Feb-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	review of liabilities subject to compromise, including settlements and claims testing.
13-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	clearing of review notes related to internal controls (investments, land development, inventory)
13-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Discuss 10-K comments with Katy Winklemann and Jessica Wubker
13-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review income tax summary memo
13-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.2	\$ 430.00	\$ 86.00	actuarial support- Evaluate liabilities related to Black Lung exposures
13-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.0	\$ 525.00	\$ 1,050.00	Review and prepartaion of audiit comm materials
13-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.5	\$ 525.00	\$ 1,837.50	Review of liabilities subject to compromise
13-Feb-2013	YE - A/R (0034)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Meeting with Jason Whitworth to discuss and obtain support for self-remit customer and documenting support received.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
13-Feb-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Reviewing Board of Directors meeting and including approval evidence in audit workpapers 1.3.
13-Feb-2013	Archiving (0009)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Addressed executive level review notes for all substantive areas performed with the assistance of EY senior manager Diane Cody.
13-Feb-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager- Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	Summarizing IT control deficiencies.
13-Feb-2013	Tie-out (0012)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Performed tie-out of footnotes in 10-k to company provided support, including review of the debtor financial statements.
13-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Documenting support for and tying out debtor financial statements.
13-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director- Grade 1 (131)	3.5	\$ 525.00	\$ 1,837.50	review of tax provision issues with classification (2.9), review state NOL tie-out (.6)
13-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant Grade 3 (443)	0.3	\$ 190.00	\$ 57.00	Update discussion with Art Cohn and Ian Sterling regarding assumptions realted to black lung
13-Feb-2013	Bankruptcy (LSTC)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.1	\$ 275.00	\$ 1,127.50	Documentation of bankruptcy walkthrough
13-Feb-2013	Bankruptcy (LSTC)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Addressed reconciling item between testing of potential settlements account and settlement write offs with the assistance of AP Manager, Marge O'Connell.
13-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Call with Rich Hoffman to discuss State NOL and FIN 48 Issues (.5). Review of PBC State NOL analysis (1.3).
13-Feb-2013	YE - Non-pension post-retireme (0044)	Samuel,Angela D (US011905665)	Senior-Grade 4 (424)	0.2	\$ 275.00	\$ 55.00	Patriot coal Actuarial 2012 Support - Independence - GIS review/response

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
13-Feb-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.3	\$ 275.00	\$ 1,182.50	Reviewed and performed evaluation of Avizent, third party transaction processing provider, utilizing the SOC 1 report that covers fiscal year 2012.
13-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Patriot Coal - retirement plan assumptions review
13-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	Review of Per Capita Cost Assumption
13-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Improving Accrued Personal Property taxes documentation and improving flux exlanations within accrued severance taxes.
13-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Improving documentation of flux explanations within the accrued liabilities lead sheet.
13-Feb-2013	YE - Income Taxes (0043)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.8	\$ 275.00	\$ 2,145.00	Testing of deferred income tax asset/liability balances
13-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.7	\$ 190.00	\$ 133.00	Documenting system settings around control CS.07.
14-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
14-Feb-2013	General (0000)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.9	\$ 275.00	\$ 247.50	Current year income taxes - created summary of recorded SAD journal entires.
14-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Discuss audit areas with engagement quality reviewer
14-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.2	\$ 525.00	\$ 1,680.00	Review attachments to audit summary memorandum

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
14-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review income tax workpapers
14-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review revisions to management representation letter
14-Feb-2013	General (0000)	Cohen, Arthur I (US011066647)	Senior Manager- Grade 4 (214)	0.4	\$ 430.00	\$ 172.00	actuarial support- Evaluate liabilities related to Black Lung exposures
14-Feb-2013	General (0000)	Hickenbotham, Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of 10K drafts
14-Feb-2013	General (0000)	Hickenbotham, Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review of details of reorg charges
14-Feb-2013	YE - Inventories - Coal (0035)	Follmer, Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Inquiring of mine controllers regarding possible unrecorded impairments and comopiling responses received.
14-Feb-2013	A Binder (0008)	Follmer, Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Obtaining, compiling, and documenting meeting minutes.
14-Feb-2013	A Binder (0008)	Follmer, Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Prepared HFM Memorandum.
14-Feb-2013	Archiving (0009)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Prepared final archiving list based on diagnositic report generated in our electronic audit system.
14-Feb-2013	General (0000)	Golding, Michael Patrick (US013312238)	Staff/Assistant Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Updated testing based on executive level review comments
14-Feb-2013	A Binder (0008)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.5	\$ 275.00	\$ 1,787.50	Preparation of impairment workpapers in the SRM.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
14-Feb-2013	Bankruptcy (LSTC)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	Documentation of bankruptcy tests of controls
14-Feb-2013	YE - Revenue & Expenses (0049)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Obtaining explanations for significant fluxes in revenue by mine and documenting explanations received.
14-Feb-2013	YE - Income Taxes (0043)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Documenting and supporting contractual interest expense schedule.
14-Feb-2013	YE - Non-pension post-retireme (0044)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	\$ 275.00	\$ 715.00	Addressed executive level review comments for OPEB and workers comp testing (1.4), as well as organized the finalization of EY actuarial services memos (1.2)
14-Feb-2013	YE - Non-pension post-retireme (0044)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Reviewed EY actuarial memos and documented necessary areas to link audit procedures to assumptions reviewed.
14-Feb-2013	YE - Non-pension post-retireme (0044)	Meier, Joshua Charles (US013102419)	Staff/Assistant- Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Patriot Coal - retirement plan assumptions review
14-Feb-2013	YE - Non-pension post-retireme (0044)	Hartley, Adrian (US013167645)	Manager- Grade 4 (324)	7.3	\$ 375.00	\$ 2,737.50	Patriot Coal - retirement plan assumptions review
14-Feb-2013	YE - Income Taxes (0043)	Atwood, Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	1.2	\$ 430.00	\$ 516.00	tax workpaper review (1), memo revisions (.2)
14-Feb-2013	WT - Tax Accounting (0015)	Hornburg, David E (US011340148)	Executive Director- Grade 1 (131)	2.0	\$ 525.00	\$ 1,050.00	review of updated NOL tie-out (1.5), discussions with client (.5)
14-Feb-2013	TOC - Principal Test (0022)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Confirming population of 2012 tax payments and documenting population and sufficiency of sample size of independent testing of TAX.07.
14-Feb-2013	TOC - Principal Test (0022)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Documenting system settings around control coal sales.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
15-Feb-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	review of liabilities subject to compromise, including settlements and claims testing.
15-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
15-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	creating engagement letter for 2013
15-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of 10K drafts
15-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.3	\$ 525.00	\$ 1,207.50	Review of SRM documents and attachments
15-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review of independnece documentation and Rule 3526 procedures
15-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Improving documentation of land management independent TOCs within the TOC workbook.
15-Feb-2013	Archiving (0009)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Completing 'Wrap-up the engagement' comments in GAMx.
15-Feb-2013	WT - Land Management (0014)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.6	\$ 190.00	\$ 304.00	Improved documentation within the land management WT.
15-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.9	\$ 275.00	\$ 1,072.50	Changes to SRM due to partner and EQR comments
15-Feb-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.5	\$ 275.00	\$ 1,237.50	Internal status meetings with engagement managers and partners

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
15-Feb-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Updated bankruptcy walkthrough in new template.
15-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Discussion with Jordan Scott regarding the outstanding items (.5), Current Year Income Taxes - follow-up on updated schedules & recorded sad adjustments (.6)
15-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Patriot Coal - retirement plan assumptions review
15-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director- Grade 1 (131)	1.0	\$ 525.00	\$ 525.00	discussion of review comments on tax provision with tax team 1
16-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Patriot Coal - retirement plan assumptions review
16-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager- Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
17-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review 3524 documentation for bankruptcy tax services approved by audit committee.
17-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review edits/changes to the draft Form 10-K
18-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review of SSAE SOC 1 reports for service providers (Blue Cross Blue Shield, Chartis, Avizent, UMR)
18-Feb-2013	General (0000)	Hickenbotham,Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of control testing summaries
18-Feb-2013	General (0000)	Hickenbotham,Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review of final selenium memorandum



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
18-Feb-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of management representation letter
18-Feb-2013	YE - Provisions, accrued, & ot (0045)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.6	\$ 275.00	\$ 1,540.00	Documentation of legal letters and legal reserve rollforward
18-Feb-2013	YE - Non-pension post-retireme (0044)	Meier, Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Patriot Coal - retirement plan assumptions review
18-Feb-2013	YE - Non-pension post-retireme (0044)	Henson, Don (US013351997)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review memo language relating to the postretirement health plan review of the per capita cost assumption
18-Feb-2013	YE - Income Taxes (0043)	Dohrmann, Charles (US011339157)	Executive Director-Grade 1 (131)	0.2	\$ 525.00	\$ 105.00	Review and signoff on PCAOB 3524 documentation
18-Feb-2013	YE - Income Taxes (0043)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	2.5	\$ 525.00	\$ 1,312.50	Review of valuaiton allowance (1.7), review of summary of audit differences (1.8)
18-Feb-2013	TOC - Principal Test (0022)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Redocumented control testing support per follow-up procedures
18-Feb-2013	A Binder (0008)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.1	\$ 190.00	\$ 209.00	Followed-up with lawyers on legal letter confirmations
18-Feb-2013	Tie-out (0012)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.6	\$ 190.00	\$ 1,634.00	Tied statement of cash flows to audited workpapers
18-Feb-2013	A Binder (0008)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Updates to overall analytical review for deferred tax account

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	7.6	\$ 430.00	\$ 3,268.00	Review and updating of key monitoring controls across all processes (6). Clearing of review comments (1.6).
19-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Bob Viets in advance of audit committee meeting
19-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review GAAP checklist as prepared by Patriot
19-Feb-2013	General (0000)	Hickenbotham,Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Bob Viets audit chairmen of Patriot
19-Feb-2013	General (0000)	Hickenbotham,Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of estimate templates for selenium
19-Feb-2013	General (0000)	Hickenbotham,Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of selenium files and notes
19-Feb-2013	General (0000)	Hickenbotham,Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Review of updated version of Form 10-K
19-Feb-2013	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager- Grade 4 (214)	2.0	\$ 430.00	\$ 860.00	revisions to RBIG memo on Section 382 and depletion
19-Feb-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Clearing PCAOB pre-issuance comments
19-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	4.5	\$ 275.00	\$ 1,237.50	Current year income taxes - Reviewing updated FIN 48 schedules and NOL analysis schedules.
19-Feb-2013	YE - Income Taxes (0043)	Couch,Timothy (US013176761)	Staff/Assistant Grade 3 (443)	2.5	\$ 190.00	\$ 475.00	Prepared and ticked and tied updated deferral workpapers for the FY 2012 year end provision

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	4.0	\$ 525.00	\$ 2,100.00	review of tax provision memo (3) review of summary of audit differences (1)
19-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	0.5	\$ 430.00	\$ 215.00	Reviewed tax provision memo
19-Feb-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Conducted meetings with Patriot process owners in order to ask follow-up questions related to controls (1.1); documented results of follow-up meetings (2.2)
19-Feb-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Reviewed external legal letter confirmations
19-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Tied out Statement of Cash Flows per the 10K to audited workpapers
20-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	review and testing of entity level controls (1). Pre-issuance checklist meeting (1)
20-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	5.5	\$ 525.00	\$ 2,887.50	Review of external legal letters related to the Patriot audit, including DPW, Stepjoe, Flaherty, JacksonKelly, and TC (4.4). Discussion with Joe Bean to review responses and related footnotes (1.1)
20-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	Current year income taxes -Completion of tax checklist
20-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Current year provision - Reorganization expense - working to resolve issues related to professional fees.
20-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	Current year provision - Review of all workpapers, checking for sing-offs, purpose, procedure & conclusion statment.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
20-Feb-2013	YE - Income Taxes (0043)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	1.5	\$ 525.00	\$ 787.50	Discussions with the client on summary of audit differences (1), review of fin 48 (.5)
20-Feb-2013	Tie-out (0012)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.7	\$ 275.00	\$ 2,392.50	Review of 10-K tie-out workpapers and cash flow workpapers.
20-Feb-2013	Tie-out (0012)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	11.0	\$ 190.00	\$ 2,090.00	Tied 10K MD&A to supporting documentation and the footnotes
20-Feb-2013	Executive Review - YE (0007)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	Review of substantive testing of fixed asset impairment analysis prepared by the Company
20-Feb-2013	General (0000)	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Assistance with Patriot provision matters, specifically related to treatment of bankruptcy and financing related professional fees.
21-Feb-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.7	\$ 430.00	\$ 2,881.00	senior manager review of 10-K tieout prior to issuance
21-Feb-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	senior manager review of revenues and expense substantive procedures
21-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Attend audit committee meeting
21-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Call with Greg Ross and Katy Winkelmann to discuss annual reserve review
21-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.1	\$ 525.00	\$ 1,627.50	Complete Program for General Audit Procedures checklist

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
21-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review SEC filing checklist as prepared by client
21-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Review entity level control testing binder
21-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review of control testing for land management
21-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review summary review memorandum package and attachments for conclusions of audit
21-Feb-2013	General (0000)	Hickenbotham, Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Completion of PGAP form applicable sections
21-Feb-2013	General (0000)	Hickenbotham, Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of US gaap checklist for the financial statements
21-Feb-2013	General (0000)	Hickenbotham, Micha el W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Year end audit comm meeting with Patriot and its audit committee
21-Feb-2013	General (0000)	Saphian, Ruth M (US011345726)	Partner/Princi pal-Grade 1 (111)	3.3	\$ 525.00	\$ 1,732.50	Review SRM
21-Feb-2013	YE - LT Debt (0046)	Farmer, Keeley (US013072652)	Staff/Assistant Grade 3 (443)	0.9	\$ 190.00	\$ 171.00	Documented tie out of debt compliance agreement
21-Feb-2013	YE - Revenue & Expenses (0049)	Farmer, Keeley (US013072652)	Staff/Assistant Grade 3 (443)	2.1	\$ 190.00	\$ 399.00	Documented January OAR and explanations
21-Feb-2013	YE - Income Taxes (0043)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	1.4	\$ 275.00	\$ 385.00	Updating tax memo for NOL, FIN 48 and Depletion changes.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
21-Feb-2013	YE - Non-pension post-retireme (0044)	Laplant, Steven J (US011345154)	Senior Manager-Grade 4 (214)	2.2	\$ 430.00	\$ 946.00	Patriot - reviwed and signed memo documenting procedures used to test post-retirement medical obligation (1); reviewed work papers accompanying memo (1.1)
21-Feb-2013	YE - Income Taxes (0043)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	4.5	\$ 525.00	\$ 2,362.50	Review of workpapers supporting valuation allowance (3), workpapers related to current v. non-current allocations (1.5).
21-Feb-2013	YE - Income Taxes (0043)	Atwood, Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.6	\$ 430.00	\$ 688.00	Reviewed tax provision memo
21-Feb-2013	TOC - Principal Test (0022)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Documented support received for annual controls tested at year end
21-Feb-2013	TSRS (0010)	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Reconciling IA & EY Findings (1.5) and updating SOCD (.5)
21-Feb-2013	Tie-out (0012)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Tied stock compensation footnote to suporting documentation
21-Feb-2013	General (0000)	Egan, Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	6.0	\$ 190.00	\$ 1,140.00	Review of completed workpapers to determine if manager level review has occurred.
21-Feb-2013	Executive Review - YE (0007)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review of audit committee materials of 2/21/13 Audit Commitee meeting.
21-Feb-2013	General (0000)	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	0.3	\$ 430.00	\$ 129.00	Assistance with Patriot provision matters, specifically related to treatment of bankruptcy and financing related professional fees.
21-Feb-2013	General (0000)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	1.4	\$ 275.00	\$ 385.00	Current year provision - Review of all workpapers, checking for sing-offs, purpose, proceudre & conclusion statement.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
22-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	senior manager review of 10-K tieout prior to issuance
22-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.3	\$ 430.00	\$ 989.00	senior manager review of OPEB non-actuary estimate
22-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	senior manager review of estimates for impairment, selenium, OPEBs
22-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	senior manager review of revenues and expense substantive procedures
22-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review estimates testing templates for ARO, OPEB
22-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review final income tax summary memo
22-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Review selenium liability control testing
22-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review of OPEB memorandum from specialists
22-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of coal inventory comments and clear notes
22-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of liabilities subject to compromise and clear review comments including general legal reserves

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
22-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Princi pal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Read, comment on OPEB audit, area
22-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Princi pal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Review Independence, GAAP checklist and final audit docuemnts
22-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Princi pal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review, comment on significant estimates templats
22-Feb-2013	YE - LT Debt (0046)	Farmar,Keeley (US013072652)	Staff/Assistant Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Documented debt covenant compliance calculation
22-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Current Year Income taxes - delievering workpapers to the Jordan Scott. (.3), Current Year Income taxes - final revisions to tax memo. (.5)
22-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Current Year Income taxes - walked through the tax binder with Ranie Atwood.
22-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.2	\$ 275.00	\$ 330.00	Current Year Income taxes - walked through the tax checklist with Ranie Atwood.
22-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director- Grade 1 (131)	4.5	\$ 525.00	\$ 2,362.50	discussions with the client on tax provision (2) and review of tax memo (2.5)
22-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	2.8	\$ 430.00	\$ 1,204.00	review and sign off on final workpapers and checklist
22-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	2.2	\$ 430.00	\$ 946.00	Review of tax provision memo
22-Feb-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant Grade 3 (443)	3.7	\$ 190.00	\$ 703.00	Documented PTP controls receieved from internal audit



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
22-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)- Grade 1 (511)	8.3	\$ 190.00	\$ 1,577.00	Performed j/e tests (7). Reconciliation of 10k informaiton to supporting documents (1.3)
23-Feb-2013	YE - LT Debt (0046)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Documented long-term debt covenant
23-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	5.2	\$ 190.00	\$ 988.00	Tied draft version of 10K to final version
23-Feb-2013	Tie-out (0012)	Egan,Daniel Robert (US013336424)	Intern (CS)- Grade 1 (511)	3.0	\$ 190.00	\$ 570.00	Reconciliation of 10k informaiton to supporting documents 3.
25-Feb-2013	General (0000)	Hornburg,David E (US011340148)	Executive Director- Grade 1 (131)	1.5	\$ 525.00	\$ 787.50	discussions regarding recorded summary of audit differences items with Rich Hoffman and patriot (1), follow up issues with tax team (.5)
25-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Updating journal entry testing for PCAOB preissuance review notes.
26-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	4.2	\$ 430.00	\$ 1,806.00	senior manager final review of impairment analysis
26-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.9	\$ 275.00	\$ 797.50	Updating statement of control deficiencies
27-Feb-2013	YE - Non-pension post-retireme (0044)	LaHaie,Jana (US011618242)	Staff/Assistant- Grade 2 (442)	0.2	\$ 190.00	\$ 38.00	maintenance of the actuarial audit support database and monitoring the completion of the work
27-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	pre-issuance discussion to discuss open issues.
28-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discuss Mountain State Carbon transaction with Katy Winkelmann and Joe Beckerle

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
28-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	review accounting literature for Mountain State Carbon transaction
28-Feb-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review and issue debt compliance letter

$\Sigma$  hours = 963.5       $\Sigma$  (hours\*rate) = \$ 305,191.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	treatment of coal reserves under 382 and use of 338 method for recognizing built in losses post emergence	02/01/13	\$ 600	0.6	\$ 360	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review Peabody transactions from 1998 through 2006, including research of Peabody's disclosed 382 ownership change on 4/5/02	02/01/13	\$ 375	3.5	\$ 1,313	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	research of depletion deductions as recognized built-in loss for 382	02/04/13	\$ 430	2.5	\$ 1,075	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	review tax basis balance sheet for 382 built in gain	02/04/13	\$ 600	0.6	\$ 360	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- continue review/revision of Peabody analysis from 1998 to 2007	02/04/13	\$ 375	5	\$ 1,875	Federal Consulting Services
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Section 382 - discuss questions from Anne Bozesky regarding election options	02/05/13	\$ 525	0.3	\$ 158	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- update review/revision of Peabody analysis from 1998 to 2007	02/05/13	\$ 375	4.5	\$ 1,688	Federal Consulting Services
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (131)	review owner shift calculations for Peabody and Patriot	02/06/13	\$ 525	3	\$ 1,575	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- Peabody cube work (including merging Peabody cube w Patriot cube, running owner shift calculations)	02/06/13	\$ 375	3.5	\$ 1,313	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	review IRS notice addressing 382 built in gain regarding development of position to apply built in gain to depletion	02/07/13	\$ 600	0.8	\$ 480	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- Peabody cube work (including merging Peabody cube w Patriot cube, running owner shift calculations, and sending to Amy Ritz for review, among other cube work)	02/07/13	\$ 375	1	\$ 375	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	review cases and articles regarding commentary on application of built in gain under 382 to depletion and impact of Notice 2003-65.	02/08/13	\$ 600	1.1	\$ 660	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	review and changes to memorandum on treatment of built in gain for coal reserves under Section 382	02/11/13	\$ 600	2.1	\$ 1,260	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Preparation of the methodology report for Patriot Coal Section 382 study.	02/12/13	\$ 190	0.3	\$ 57	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- email correspondence w client regarding updated shifts including sending most recent drafts of the shift calculations showing the removal of the 2009 limitation.	02/12/13	\$ 375	0.8	\$ 300	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Discussion with Andrew Miller, Partner, and independent reviewer of 382 memo on built in gain for reserves	02/13/13	\$ 600	1.3	\$ 780	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	review and changes to memorandum on treatment of built in gain for coal reserves under Section 382	02/13/13	\$ 600	0.7	\$ 420	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Update of draft of the methodology report for Patriot Coal Section 382 study.	02/13/13	\$ 190	0.5	\$ 95	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	coordination of Section 382 ownership changes and request for information	02/19/13	\$ 430	1.3	\$ 559	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	final review of 2nd partner changes to memo on 382 & depletion and release to client	02/27/13	\$ 600	0.6	\$ 360	Federal Consulting Services

34.0 15,061.00

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Feb-2013	Bankruptcy court submissions (0053)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Request of billing information to create invoice
06-Feb-2013	Bankruptcy court submissions (0053)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Created January Invoice
07-Feb-2013	Bankruptcy court submissions (0053)	Atwood, Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	0.8	\$ 430.00	\$ 344.00	january billing analysis to send to L. Peterson @ Foley Lardner
08-Feb-2013	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.2	\$ 275.00	\$ 1,705.00	Preparation of January invoice
15-Feb-2013	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Preparation of January bankruptcy invoice.
22-Feb-2013	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	\$ 275.00	\$ 962.50	Coordinating the revision of the January monthly fee statement for EY professionals who needed to make revisions to their time submissions

14.8

\$4,194.00

Incur Date	Category	Employee	Rank	Expenses	Expense Category	Description
01-Feb-2013	General (0000)	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$21.50	Other Expenses	Delivery charge for bank confirmations
01-Feb-2013	General (0000)	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$86.00	Other Expenses	Delivery charge for bank confirmations
01-Feb-2013	General (0000)	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	-\$1.50	Other Expenses	Delivery charge for bank confirmations
01-Feb-2013	General (0000)	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$66.00	Other Expenses	Delivery charge for bank confirmations
01-Feb-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$71.19	Ground Transportation - Mileage	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 from 1/28/13 to 2/2/13. 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]. 21 round trip miles * 6 days = 126 miles\\Home to client site, client site to home
01-Feb-2013	General (0000)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$12.43	Ground Transportation - Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for 1/21/13 - 2/1/13 (10 days). Normal commute from 742 Summer Top Circle to Ernst & Young office is 16.9 mi. one way. Commute to Patriot Coal is 18.0 mi. resulting in a 1.1 mi. difference each way. (IRS rate = .565) [(2.2 miles per day * 10 days) * .565 per mile = \$12.43]\\Home and Client
01-Feb-2013	General (0000)	Creative Services Charges (ZZ000000051)	Und ()	\$71.00	Other Expenses	Preparation of bank confirmations

Incur Date	Category	Employee	Rank	Expenses	Expense Category	Description
01-Feb-2013	General (0000)	Creative Services Charges (ZZ000000051)	Und ()	\$96.40	Other Expenses	Preparation of bank confirmations
02-Feb-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$43.91	Meals	Had breakfast on 2/2/2013 to discuss the status of the year end audit. Expense was approved by PPED Mike Hickenbotham. Breakfast was for Matt Redenius, Jordan Scott, Ben Prange, Zach Follmer, Ryan Beckman, and myself.
02-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$18.16	Meals	Worked on Patriot on Saturday 2/2. Lunch for self.
02-Feb-2013	General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$75.15	Ground Transportation - Mileage	1/28 22.2 miles roundtrip in excess of normal commute 1/29 22.2 miles roundtrip in excess of normal commute 1/30 22.2 miles roundtrip in excess of normal commute 1/31 22.2 miles roundtrip in excess of normal commute 2/1 22.2 miles roundtrip in excess of normal commute 2/2 22.2 miles roundtrip in excess of normal commute\Home & Patriot
02-Feb-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$77.41	Ground Transportation - Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 1/28/2013 to 2/2/2013. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. 11.4 miles x 2 times per day = 22.8 miles per day x 6 days per week = 136.8 miles for the week\275 Union to 12312 Olive
02-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$56.50	Ground Transportation - Mileage	mileage to Patriot 5 days, Saturday 1/26, Monday 1/28, Tuesday 1/29, Thursday 1/31 and Saturday 2/2. 20 miles round trip per day = 100 miles. Mileage computed from EY office 190 Carondelet Plaza Clayton to Patriot office. \office to client.

Incur Date	Category	Employee	Rank	Expenses	Expense Category	Description
04-Feb-2013	General (0000)	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	\$34.36	Meals	Expense is for dinner on 2/4/2013 when working overtime per request of Engagement Partner Mike Hickenbotham. Dinner was for Jordan Scott, Ben Prange, Zach Follmer, and myself.
05-Feb-2013	General (0000)	Egan, Daniel Robert (US013336424)	Intern (CS)- Grade 1 (511)	\$125.04	Meals	Business lunch, consumed onsite, to discuss status of audit and responsibilities going forward. With myself, Keeley Farmar, Jordan Scott, Zachary Follmer, Ben Prange, Sarah Miller, Scott Redenius, Ryan Beckmann. The store did not accept American Express so I charged it on my Discover card. See receipt. PPEDD approval Mike Hickenbotham
05-Feb-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$30.94	Meals	Also paid for Ben Prange. Required to work onsite by PPD Mike Hickenbotham. Approved by Mike Hickenbotham.
06-Feb-2013	General (0000)	Cody, Diane L. (US011469803)	Senior Manager- Grade 2 (212)	\$13.14	Meals	Business meal consumed on site to discuss status of audit and allocation of responsibilities for Patriot Audit Team, Ben Prange, Keeley Farmar, Diane Cody, Jordan Scott, Matt Redenius
06-Feb-2013	General (0000)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	\$48.79	Meals	Required to work 11 hours until 8pm by PPEDD. Dinner for self, Ben Prange, Jordan Scott, and Keeley Farmar.
06-Feb-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$51.97	Meals	Meal to discuss status of the audit. Also paid for Matt Redenius, Ben Prange, and Dan Egan. Approved by PPD Mike Hickenbotham.
07-Feb-2013	General (0000)	Egan, Daniel Robert (US013336424)	Intern (CS)- Grade 1 (511)	\$50.13	Meals	Overtime meal, consumed onsite, with myself, Keeley Farmar, Jordan Scott, Ben Prange. PPEDD Approval Mike Hickenbotham.
08-Feb-2013	General (0000)	Egan, Daniel Robert (US013336424)	Intern (CS)- Grade 1 (511)	\$80.00	Meals	Overtime meal, consumed onsite, with myself, Keeley Farmar, Ben Prange, Jordan Scott. PPEDD approval Mike Hickenbotham.
11-Feb-2013	General (0000)	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	\$64.10	Meals	Required to work 11 hours until 8pm by PPEDD. Dinner for self, Jordan Scott, Ben Prange, Matt Redenius, and Mike Hickenbotham.

Incur Date	Category	Employee	Rank	Expenses	Expense Category	Description
11-Feb-2013	General (0000)	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	\$64.41	Ground Transportation - Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 2/4/13 to 2/8/13. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 5 days per week = 114 miles for the week\275 Union to 12312 Olive
12-Feb-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$83.06	Ground Transportation - Mileage	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 from 2/4/13 to 2/12/13. 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]. 21 round trip miles * 7 days = 147 miles\Home to client site, client site to home
12-Feb-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$37.70	Meals	Also paid for Zach Follmer and Ben Prange. Approved by PPD Mike Hickenbotham
13-Feb-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$18.83	Meals	Overtime meal, worked past 8pm. Approved by PPD Mike Hickenbotham.
14-Feb-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$69.36	Meals	Lunch to discuss Engagement Quality Review with EQR Partner Ruth Saphian. Paid for myself, Sarah Miller, Ruth Saphian, Ben Prange, and Zach Follmer. Approved by PPD Sarah Miller.



Incur Date	Category	Employee	Rank	Expenses	Expense Category	Description
14-Feb-2013	General (0000)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$11.30	Ground Transportation - Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for 2/4/13 - 2/14/13 (9 days). Normal commute from 742 Summer Top Circle to Ernst & Young office is 16.9 mi. one way. Commute to Patriot Coal is 18.0 mi. resulting in a 1.1 mi. difference each way. (IRS rate = .565) [(2.2 miles per day * 9 days) * .565 per mile = \$11.30]\Home and Client
16-Feb-2013	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$47.46	Ground Transportation - Mileage	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 from 2/13/13 to 2/16/13. 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]. 21 round trip miles * 4 days = 147 miles\Home to client site, client site to home
18-Feb-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	\$18.72	Meals	Expense was for dinner when working overtime on Monday, February 18th, per PPEd Mike Hickenbotham.
20-Feb-2013	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$23.73	Meals	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 from 2/19/13 to 2/20/13. 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]. 21 round trip miles * 2 days = 42 miles\Office to client site, client site to office
20-Feb-2013	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$14.81	Meals	Overtime meal, approved by PPD Mike Hickenbotham
20-Feb-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	\$15.32	Meals	Expense was for overtime worked on Wednesday, February 20th, per PPEd Mike Hickenbotham.

Incur Date	Category	Employee	Rank	Expenses	Expense Category	Description
22-Feb-2013	General (0000)	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	\$64.41	Ground Transportation - Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 2/18/13 to 2/22/13. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 5 days per week = 114 miles for the week\275 Union to 12312 Olive
23-Feb-2013	General (0000)	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	\$22.14	Meals	Had lunch in order to discuss the status of wrapping up with audit per PPED Mike Hickenbotham. Expense was for myself and Dan Egan.
01-Mar-2013	General (0000)	Creative Services Charges (ZZ00000051)	Und ()	\$20.92	Other Expenses	Preparation of audit opinion and consent
01-Mar-2013	General (0000)	Creative Services Charges (ZZ00000051)	Und ()	\$55.00	Other Expenses	Preparation of audit opinion and consent
01-Mar-2013	General (0000)	Creative Services Charges (ZZ00000051)	Und ()	\$78.75	Other Expenses	Preparation of audit opinion and consent
01-Mar-2013	General (0000)	Creative Services Charges (ZZ00000051)	Und ()	\$41.00	Other Expenses	Preparation of audit opinion and consent
01-Mar-2013	General (0000)	Creative Services Charges (ZZ00000051)	Und ()	\$16.50	Other Expenses	Preparation of audit opinion and consent
01-Mar-2013	General (0000)	Creative Services Charges (ZZ00000051)	Und ()	\$82.50	Other Expenses	Preparation of audit opinion and consent

Σ Expenses = \$ 1,978.54  
 Breakdown  
 Σ Mileage Expense \$587.05  
 Σ Meal Expenses = \$757.42  
 Σ Other Expenses \$634.07