

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

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

**TENTH 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:	April 1, 2013 through April 30, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$92,150.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$73,720.00
Amount of expenses incurred during this period (net of voluntary reductions):	\$624.06

**SUMMARY SHEET PART II**

In re Patriot Coal Corp., *et al.*  
Summary of Time Recorded in Connection With  
Services Rendered From April 1, 2013 through April 30, 2013

<b>NAME OF PROFESSIONAL</b>	<b>TITLE</b>	<b>HOURLY RATE</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES</b>
Beckmann, Ryan M.	Staff/Assistant-Grade 4 (444)	190.0	133.00	\$25,270.00
Bozesky, Anne M.	Senior Manager-Grade 4 (214)	430.0	1.00	\$430.00
Cody, Diane L.	Senior Manager-Grade 2 (212)	430.0	16.40	\$7,052.00
Dohrmann, Charles	Executive Director-Grade 1 (131)	525.0	0.30	\$157.50
Dolan, Daniel J.	Partner/Principal-Grade 1 (111)	525.0	1.00	\$525.00
Follmer, Zachary M.	Staff/Assistant-Grade 4 (444)	190.0	41.00	\$7,790.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1 (111)	525.0	14.00	\$7,350.00
Hornburg, David E.	Executive Director-Grade 1 (131)	525.0	4.20	\$2,205.00
Huelsing, Sarah Michelle	Manager-Grade 1 (321)	375.0	5.00	\$1,875.00
Kumar, Shalki Pawan	Associate (66)	190.0	1.00	\$190.00
Menchella, John	Staff/Assistant-Grade 3 (443)	190.0	103.00	\$19,570.00
Miller, Sarah J.	Partner/Principal-Grade 1 (111)	525.0	14.70	\$7,717.50
Redenius, Matthew David	Senior Manager-Grade 1 (211)	430.0	22.10	\$9,503.00
Savage, Tara	Manager-Grade 2 (322)	375.0	1.50	\$562.50
Stone, Trevor	Senior-Grade 1 (421)	275.0	7.10	\$1,952.50
<b>Total</b>			<b>365.3</b>	<b>\$92,150.00</b>

Blended Hourly Rate: \$252.26

**SUMMARY SHEET PART III**

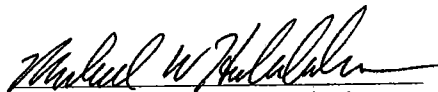
In re Patriot Coal Corp., *et al.*  
Summary of Hours and Fees by Project Category for  
Services Rendered From April 1, 2013 through April 30, 2013

<b>PROJECT CATEGORY (HOURLY FEES)</b>	<b>HOURS</b>	<b>FEES</b>
2013 Audit Fee	351.1	\$87,448.00
Fee Applications	10.9	\$3,289.50
Federal Tax Consulting Services	3.3	\$1,412.50
Administrative Matters	0.0	\$0.00
<b>TOTAL:</b>	<b>365.3</b>	<b>\$92,150.00</b>

Summary of Expenses in Connection With  
Services Rendered From April 1, 2013 through April 30, 2013

<b>EXPENSE CATEGORY</b>	<b>AMOUNT</b>
Ground Transportation – Mileage	\$344.67
Meals	\$273.39
Office/Other Expenses	\$6.00
<b>TOTAL:</b>	<b>\$624.06</b>

Dated: May 20, 2013



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

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

2013 Audit Hours  
Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
01-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Cleared final review notes to wrap up and file engagement
02-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Cleared final review notes to wrap up and file engagement
03-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Completed Archiving Template Form
04-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Completed Archive Checklist
05-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Cleared outstanding review notes to wrap up and file engagement and obtaining sign offs
01-Apr-2013	Dolan,Daniel J (US011348134)	Partner/Princip al-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review 10-Q
01-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Finalize open matters on year end workpapers for taxes, legal matters and journal entries.
01-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	5.2	\$ 525.00	\$ 2,730.00	Preparing internal control workpapers for archive
04-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	2.7	\$ 525.00	\$ 1,417.50	Preparing internal control workpapers by clearing of review notes for archive

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

2013 Audit Hours  
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Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
03-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.5			Engagment economics discussion with Mike Hickenbotham to establish 2013 engagement.
05-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Analyzed and documented amended supply agreement with Mountaint State Carbon
08-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Rolled forward the 2012 GAMx engagement for the 2013 audit and adjusted the engagement as necessary for the 2013 audit including adding Q1 interim review worksteps
09-Apr-2013	Kumar,Shalki Pawan (IN010M11288)	Associate (66)	1.0	\$ 190.00	\$ 190.00	Preparing internal documents to establish current year engagement code
09-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Reviewed and documented Other Non-Current liabilities lead sheet
09-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Documented materials and supplies inventory workpapers for Q1 Review procedures
09-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Documented coal inventory workpapers for Q1 review
09-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Documented investment and long term asset workpapers for Q1 review procedures
09-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Documented prepaid/other current asset lead schedule for Q1 review procedures

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

2013 Audit Hours  
Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
09-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Obtained and documented lead schedule for Trade A/P and Accrued Liabilities
10-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Created accounts receivable documentation and analyzed accounts for significant fluctuations.
10-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Documented bankruptcy related workpapers including liabilities subject to compromise and reorganization expenses
10-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Documented debt related workpapers for Q1 review procedures
11-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Prepared Selenium Review
11-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Prepared Tax client assistance listing
11-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Created presentation for audit committee for Q1 review meeting
11-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Documented ARO Asset/Liability workpapers
11-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Documented ARO asset & liability documents workpapers related to Q1 2013 review

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

2013 Audit Hours  
Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
11-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Documented revenue workpapers for the quarterly review.
15-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared Selenium (2.2); Prepared Equity (1.8); Reviewed AR (1.2); Reviewed Inventory (1.2); Reviewed Debt (1.6)
15-Apr-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.5	\$ 190.00	\$ 1,615.00	Documented tax workpapers (3.5) meeting with Jessie Bailey to discuss AP fluxes and obtain corrected Other Revenue lead (2.6), documented AP fluxes (2.4).
15-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Legal update meeting with legal counsel and Matt Redenius to understand and discuss current litigation outstanding and its affect on the financial statements
15-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Meeting with Ashley Andrews to discuss open items for Q1 Review Procedures (.7), Updated documentation of trial balance once received (.6), Prepared documentation of MSC Contract Amendment and related revenue recognition (3.2), Legal Meeting with Mike Hickenbotham, Matt Redenius, Joe Bean, Katy Winkelmann, and Joe Beckerle to discuss Q1 legal matters (1.0), Documented bankruptcy workpapers including professional fees and potential settlment write offs
15-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.7	\$ 430.00	\$ 301.00	legal meeting with Joe Bean, Mike Hickenbotham to further discuss outstanding litigation and its impact to the financial statements.

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

2013 Audit Hours  
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Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
15-Apr-2013	Redenius,Matthew	Senior	1.5			Review of audit program for Q1
	David	Manager-		\$ 430.00	\$ 645.00	
	(US012192437)	Grade 2 (212)				
15-Apr-2013	Stone,Trevor	Senior-Grade	0.5	\$ 275.00	\$ 137.50	Internal meeting with Sarah H. and Ranine A. to discuss 1st Qtr tax provision review.
	(US012967678)	1 (421)				
16-Apr-2013	Beckmann,Ryan M	Staff/Assistant-	8.0			Prepared Independence memo(2.8); Reviewed Bankruptcy support and corresponding changes(1.4);
	(US012918899)	Grade 4 (444)		\$ 190.00	\$ 1,520.00	Prepared Equity statement and tested (1.2); analytical review of investments and understanding of fluctuations (1.6); Tested Selenium analysis and assumptions (1.0)
16-Apr-2013	Follmer,Zachary M.	Staff/Assistant-	8.5			Documented revenue by mine lead (1.9), documented 1/29 compensation committee and 1/30 BOD meeting minutes (1.2), met with Kim Lionberger to discuss reorganization expenses relating to permanent tax differences (.9), met with Jessie Bailey and Marge O'connell to discuss reclass from AP to LSTC (2.1), documenting tax workpapers relating to reorganization expenses (1.5), updating AP flux
	(US013141045)	Grade 4 (444)		\$ 190.00	\$ 1,615.00	
16-Apr-2013	Menchella,John	Staff/Assistant-	8.0			Reviewed revenue by mine lead schedule (.5), Prepared Litigation rollforward (1.1), Documented QRM Memo (1.3), Documented fluctuation explanations related to liabilities subject to compromise (.8), Documented derivatives and hedging workpapers (2.2), Documented investments lead schedule (1.0), Prepared Other Current Assets
	(US012919148)	Grade 4 (444)		\$ 190.00	\$ 1,520.00	



Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

2013 Audit Hours  
Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
17-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared Independence documentation (4.8); Reviewed Patriot Meeting Minutes for review and disclosure implications (3.2)
17-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	Review of quarter review workpapers supporting assets
17-Apr-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied-out financial data and footnotes in the 10-Q that did not require use of the tie-out binder (5.2), discussed with Emilee Payne AP fluxes relating to environmental reserve accounts and documented fluctuations (1.3), obtained schedule of changes in accrued royalties subject to compromise and documented accrued royalties subjecte to compromise flux based on the schedule of changes
17-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Set up Q1 engagement by creating GAMx worksteps for Q1 review procedures (2.3), Prepared Rep Letter for Q1 review engagement (1.6), Reviewed Board Minutes for meetings that occurred during Q1 (.6), Cleared review notes associated with A/R, Coal Inventory, and Investments (1.3), Reviewed A/P lead sheet (.8), Reviewed equity workpapers for Q1 (.9), Documented Other Revenue Lead sheet (.5)
18-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tested Stock Comp Expense

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail2013 Audit Hours  
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Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
18-Apr-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied out remaining portions of the 10-Q not requiring the tie-out binder (4.1), performed cash flow tie-out and documented cash flow supporting schedules (3.4), updated fluxes related to royalties, royalties subject to compromise, and current and non-current deferred income taxes (0.5).
18-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Performed journal entry testing (5.3), Cleared review notes (1.1), Created template for peer analysis testing (.4), Documented analyst estimates (.3), Documented liability subject to compromise lead (.5), Documented other revenue fluctuation explanations (.4)
18-Apr-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.5	\$ 275.00	\$ 412.50	Drafting the tax provision review memo.
18-Apr-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Tax Q1 workpaper review. Second level review on all of the tax workpapers.
19-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Cleared Selenium review notes (2.2), Reviewed Net Gain/Loss (2.6), Prepared Equity Rollforward (3.2)
19-Apr-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Completed cash flow tie-out (1.3), performed JE testing (5.3), documented changes expected to be present in the updated 10-Q (0.7), prepared draft of Q1 review audit committee communication (0.7).
19-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	2.0	\$ 525.00	\$ 1,050.00	Review and preparation of accounting materials for audit comm meetings

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail2013 Audit Hours  
Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
19-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of contract amendments for Mountain state
19-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of subject to compromise changes for Q1
19-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Created worksteps in GAMx for Q1 review (.3), Meeting with Jessica Wubker to discuss debt compliance revenue analytics and 10-Q (.3), Wrote additional sections of QRM (.6), Documented rejected contract details (2.2), Documented Q1 Board Minutes (.5), Cleared review notes (1.0), Documented summary of audit differences (.6), Documented audit committee communications (.4), Reviewed AP and Accrued liabilities detail (.5), Documented bankruptcy workpapers (1.2), Updated trial balance to reflect new entries booked (.4)
19-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review 10-Q
19-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	Prepare EY audit committee materials for 4/22 meeting
19-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.8	\$ 430.00	\$ 344.00	Review of 10Q

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
19-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	3.5			Review of first quarter review procedures. Debt, other liabilities, selenium, ARO.
21-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	2.8	\$ 525.00	\$ 1,470.00	Review Form 10-Q draft
22-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	9.0	\$ 190.00	\$ 1,710.00	Tested Accretion Schedule (5.8); Cleared Review Notes (3.2);
22-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	AC prep call with Bob Viets (.3) and audit comm meeting (.5)
22-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of liabilities subject to compromise changes
22-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review draft of form 10q
22-Apr-2013	Huelsing,Sarah Michelle (US012481531)	Manager- Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	2013 Q1 Tax Provision review - reviewing tax workpapers, reviewing and updating Q1 tax memo
22-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Performed fluctuation analysis for overall analytical review (8.0), Documented revenue by mine analysis (2.0)
22-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Audit committee meeting

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
22-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Call with Audit Committee chair, Bob Viets to discuss the quarter review
22-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	0.2	\$ 525.00	\$ 105.00	Provide comments on 10-Q to Jessica Wubker
22-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review Mountain State Carbon agreement and revenue calculation
22-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Review guidance related to filing status (i.e. accelerated filer versus non-accelerated filer)
22-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review guidance related to reclassifications within OCI as it relates to Patriot's Form 10-Q
22-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Attendance at 1st quarter AC meeting on 4/22 to present audit status.
22-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review of first quarter 10Q disclosures
22-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Senior manager review of selenium accrual
22-Apr-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Discussion with Sarah Miller re tax workpapers and tax provision memo.
23-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tested New Leases - Hobet Dragline (4.9) & RBS Buyout (3.1)

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

2013 Audit Hours  
Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
23-Apr-2013	Huelsing,Sarah Michelle (US012481531)	Manager- Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	2013 Q1 Tax Provision review - reviewing tax workpapers (1.6), reviewing and updating Q1 tax memo (.4)
23-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Drafted Q1 Rep Letter (2), Drafted fluctuation explanations for overall analytical review (3), Cleared review notes (2), reviewed journal entry testing (2), reviewed 10-Q tie out (1)
23-Apr-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	Updating the tax provision review memo.
24-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied out 10-Q to supporting schedules
24-Apr-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.6	\$ 525.00	\$ 840.00	tax prov. Review (.8) , discussion of issues with EY team (.2) , call with rich hoffman (.6)
24-Apr-2013	Huelsing,Sarah Michelle (US012481531)	Manager- Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	2013 Q1 Tax Provision review - reviewing tax workpapers, reviewing and updating Q1 tax memo
24-Apr-2013	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Reviewed the 10-Q tie-out (5.0), Reviewed statements of cash flow tie-out (2.0), Drafted fluctuation explanations for the overall analytical review (1.0)
25-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied out updated version of the 10-Q
25-Apr-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.1	\$ 525.00	\$ 1,102.50	review of workpapers to clear review notes (.8), review of tax memo (.3)

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
25-Apr-2013	Huelsing,Sarah	Manager-	1.0			2013 Q1 Tax Provision review - reviewing tax
	Michelle	Grade 1 (321)		\$ 375.00	\$ 375.00	workpapers, reviewing and updating Q1 tax memo
	(US012481531)					
25-Apr-2013	Menchella,John	Staff/Assistant-	8.0			Meeting with Jessica Wubker to discuss 10-Q (.5),
	(US012919148)	Grade 4 (444)				Tied out the updated copy of the 10-Q (2.3),
				\$ 190.00	\$ 1,520.00	Reviewed 10-Q tie out (1.2), Prepared audit
						committee communications book (1.0), Drafted
						language for QRM (.7), Reviewed board minutes (.3),
						reviewed workpapers to prepare for quarter archive
						(.6), edited OAR fluctation explanations (.5),
						Reviewed cash flow statement (.2)
25-Apr-2013	Redenius,Matthew	Senior	1.0			Review of EY summary review memo
	David	Manager-		\$ 430.00	\$ 430.00	
	(US012192437)	Grade 2 (212)				
25-Apr-2013	Redenius,Matthew	Senior	2.5			Review of first quarter 10Q disclosures
	David	Manager-		\$ 430.00	\$ 1,075.00	
	(US012192437)	Grade 2 (212)				
25-Apr-2013	Redenius,Matthew	Senior	1.0			meeting with Katy Winklemann to discuss EY review
	David	Manager-		\$ 430.00	\$ 430.00	comments on 10Q
	(US012192437)	Grade 2 (212)				
25-Apr-2013	Redenius,Matthew	Senior	1.5			senior manager review of leases
	David	Manager-		\$ 430.00	\$ 645.00	
	(US012192437)	Grade 2 (212)				
26-Apr-2013	Beckmann,Ryan M	Staff/Assistant-	7.0			Reviewed Debt Compliance (2.0); Reviewed MSC
	(US012918899)	Grade 4 (444)		\$ 190.00	\$ 1,330.00	Memo (2.8); Reviewed Updated Lease Classification
						Memo (2.2)
26-Apr-2013	Cody,Diane L.	Senior	7.0			Review of 10 Q tie out and tie out schedules (6.0),
	(US011469803)	Manager-		\$ 430.00	\$ 3,010.00	billing analysis (.3), Review of EPS (.5), discussion of
		Grade 2 (212)				scheduling (.2)

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Fee Detail

Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
26-Apr-2013	Hickenbotham,Mich ael W (US011343489)	Partner/Princip al-Grade 1 (111)	1.0			Review of tax memorandum and VA allocation
				\$ 525.00	\$ 525.00	
26-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.2			Senior manager review of tax workpapers
				\$ 430.00	\$ 516.00	
27-Apr-2013	Miller,Sarah J (US011701859)	Partner/Princip al-Grade 1 (111)	0.5			Review tax memo
				\$ 525.00	\$ 262.50	
29-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.7			senior manager review of 10Q and concurring partner comments
				\$ 430.00	\$ 731.00	
30-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	8.0			Tied out updated 10-Q (6.2); Met with management to discuss changes to the 10-Q (1.8)
				\$ 190.00	\$ 1,520.00	

$$\sum \text{hours} = \underline{351.1} \quad \sum (\text{hours} * \text{rate}) = \underline{\$ 87,448.00}$$



Ernst & Young LLP  
 4/1/113 -- 4/30/13  
 Fee Detail

Federal Tax Consulting Services  
 Exhibit A-2

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Follow-up on methodology report for Section 382 ownership analysis	30-Apr-2013	\$ 430	1.0	\$ 430.00	Federal Consulting Services
Dohrmann, Charles (US011339157)	Executive Director- Grade 1 (131)	Discuss 382 deliverable summary report with Anne Bozesky	30-Apr-2013	\$ 525	0.3	\$ 157.50	Federal Consulting Services
Hornburg, David E (US011340148)	Executive Director- Grade 1 (131)	deal feel analysis, discussions with rich hofmann and kim llionberger	30-Apr-2013	\$ 525	0.5	\$ 262.50	Federal Consulting Services
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- redact 382 methodology report to send to Anne/Tim to prepare 382 report for Patriot's 382 analysis	30-Apr-2013	\$ 375	1.5	\$ 562.50	Federal Consulting Services

3.3 \$ 1,412.50

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
01-Apr-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Creating March Invoice
10-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Prepared summary invoice for remaining 20% on previous months
10-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Preparation of interim fee invoice for for 20% withheld
11-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Prepared March Invoice
11-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Preparation of interim fee invoice for 20% withheld
12-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Preparation of interim fee for 20%
17-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Preparation of Patriot March billing
19-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.4	\$ 430.00	\$ 172.00	Second invoice issuance post attorney comments
			10.9		\$ 3,289.50	

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Expense Detail

Incur Date	Category	Employee	Rank	Expenses	Description
01-Apr-2013	General (0000)	Dolan,Daniel J (US011348134)	Partner/Princip al-Grade 1 (111)	147.00	Dinner to discuss Patriot Coal bankruptcy (Dan Dolan, Mike Hickenbotham and John Luchefski, SVP and CFO of Patriot)
03-Apr-2013	General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	36.89	Required to work past 7pm. Approved by Mike Hickenbotham, PPD. Consumed onsite.
11-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	23.73	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 3 days total x 2 times per day (morning and night) x 7 miles = 42 miles\\1733 Redbird Cove to 12312 Olive Rd Patriot Coal
11-Apr-2013	General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	14.13	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back on 4/11/13. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13].\\Home to client site, client site to home
12-Apr-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	11.30	mileage to Patriot coal for Quarterly procedures. 190 carondelet Plaza Clayton MO to Patriot offices. 20 miles round trip. \\office to patriot

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Expense Detail

15-Apr-2013 General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	11.30 mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \office to client
18-Apr-2013 1st Quarter (0002)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	12.43 Milage over and above normal commute to the office. Normal Commute to office = .5 miles. 5 Del Lin, Clayton MO 63105 to 190 Carondelet Plaza, Clayton MO 63105. Commute to Patriot Coal = 10.4 Miles each way. 5 Del Lin, Clayton MO 63105 to 12312 Olive Blvd. 11.7-.5 = 11.2 mile over and above normal commute each way. 1 day total x 2 times per day (morning and night) = 22.4\\Home to Client Site
19-Apr-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	89.50 Lunch to discuss status of Q1 review. Attendees: Sarah Miller, Mike Hickenbotham, Matt Redenius, Ryan Beckmann, John Menchella, and Zach Fullmer.
19-Apr-2013 General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	70.63 Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back from 4/15 - 4/19. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13 * 5 days = \$70.63].\\Home to client site client site to home

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Expense Detail

19-Apr-2013 1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	39.55 Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 5 days total x 2 times per day (morning and night) x 7 miles = 70 miles\\1733 Redbird Cove to 12312 Olive Blvd and back
19-Apr-2013 General (0000)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	11.30 mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \\office to client
22-Apr-2013 General (0000)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	11.30 mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \\office to patriot
25-Apr-2013 General (0000)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	31.64 Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 4 days total x 2 times per day (morning and night) x 7 miles = 56 miles\\1733 Redbird Cove to 12312 Olive Blvd and back
25-Apr-2013 General (0000)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	11.30 mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \\office to patriot

Ernst Young LLP  
4/1/2013 -- 4/30/2013  
Expense Detail

25-Apr-2013 General (0000)	Redenius,Matthew Senior Manager- David Grade 2 (212) (US012192437)	6.00 parking at office after Patriot meeting with Katy Winklemann.
26-Apr-2013 General (0000)	Beckmann,Ryan M Staff/Assistant- (US012918899) Grade 4 (444)	70.63 Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back from 4/22 - 4/26. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13 * 5 days = \$70.63].\Home to client site; client site to home
26-Apr-2013 General (0000)	Redenius,Matthew Senior Manager- David Grade 2 (212) (US012192437)	11.30 mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \EY to Patriot
30-Apr-2013 General (0000)	Beckmann,Ryan M Staff/Assistant- (US012918899) Grade 4 (444)	14.13 Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back on 4/30. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13].\Home to Client; Client to Home

Σ Expenses =	\$	624.06
	<u>Breakdown</u>	
Σ Mileage Expenses =	\$	344.67
Σ Meal Expenses =	\$	273.39
Σ Other Expenses =	\$	6.00