

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. )

**THIRTEENTH 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:	July 1, 2013 through July 31, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$203,092.50
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$162,474.00
Amount of expenses incurred during this period (net of voluntary reductions):	\$758.76

**SUMMARY SHEET PART II**

Summary of Time Recorded in Connection With  
Hourly Fee Services Rendered From July 1, 2013 through July 31, 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	\$190.00	8.00	\$1,520.00
Binkley, Nadia	Senior-Grade 3	\$275.00	7.00	\$1,925.00
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	9.10	\$3,913.00
Conat, Arthur L.	Executive Director-Grade 1	\$525.00	1.90	\$997.50
Danmola, Taiwo	Partner/Principal-Grade 1	\$600.00	1.00	\$600.00
Dolan, Daniel J.	Partner/Principal-Grade 1	\$525.00	1.00	\$525.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	62.00	\$11,780.00
Gabrielson, Matthew Todd	Senior Manager-Grade 2	\$430.00	0.80	\$344.00
Hartley, Adrian	Manager-Grade 4	\$375.00	10.10	\$3,787.50
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	43.90	\$23,047.50
Hornburg, David E.	Executive Director-Grade 1	\$525.00	6.90	\$3,622.50
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	4.00	\$2,100.00
Huelsing, Sarah Michelle	Manager-Grade 1	\$375.00	6.00	\$2,250.00
Johnson, Gerald W.	Senior Manager-Grade 1	\$430.00	5.00	\$2,150.00
Lahoti, Bhavana Sachin	Manager-Grade 1	\$375.00	10.00	\$3,750.00
Menchella, John	Staff/Assistant-Grade 3	\$190.00	3.50	\$665.00
Miller, Sarah J.	Partner/Principal-Grade 1	\$525.00	17.30	\$9,082.50
Natarajan, Shiva	Senior-Grade 2	\$275.00	156.00	\$42,900.00
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	74.80	\$14,212.00
O'Connell, Michael	Staff/Assistant-Grade 4	\$190.00	10.00	\$1,900.00
Peeples, Emily Kathryn	Intern (CS)-Grade 1	\$190.00	16.00	\$3,040.00
Reddick, Nathan D.	Senior-Grade 2	\$275.00	24.00	\$6,600.00
Redenius, Matthew David	Senior Manager-Grade 1	\$430.00	46.70	\$20,081.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	5.30	\$2,782.50
Scott, Jordan C.	Senior-Grade 3	\$275.00	58.10	\$15,977.50
Stone, Trevor	Senior-Grade 1	\$275.00	9.80	\$2,695.00
Uebelhack, David	Executive Director-Grade 3	\$525.00	1.00	\$525.00
Wells, Benjamin E.	Staff/Assistant-Grade 3	\$190.00	17.00	\$3,230.00
Zhao, Yiting	Intern (CS)-Grade 1	\$190.00	80.00	\$15,200.00
Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	3.60	\$1,890.00
<b>Total</b>			<b>699.8</b>	<b>\$203,092.50</b>
	<i>Blended Hourly Rate</i>			<b>\$290.22</b>

Summary of Time Recorded in Connection With  
Fixed Fee Services Rendered From July 1, 2013 through July 31, 2013<sup>1</sup>

NAME OF PROFESSIONAL	TITLE	TOTAL HOURS	TOTAL FEES
Cody, Diane L.	Senior Manager-Grade 2	6.7	
Menchella, John	Staff/Assistant-Grade 4	6.1	
<b>Total</b>		<b>12.8</b>	<b>--</b>

**SUMMARY SHEET PART III**

Summary of Hours and Fees by Project Category for  
Services Rendered From July 1, 2013 through July 31, 2013

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee	688.5	\$200,099.00
Federal Tax Consulting Services	0.8	\$344.00
Special Plan Audit-Related Services	0.0	--
Fee Applications	10.5	\$2,649.50
Administrative Matters	0.0	--
<b>Subtotal:</b>	<b>699.8</b>	<b>\$203,092.50</b>
PROJECT CATEGORY (FIXED FEES)	HOURS	FEES
Plan Audit Services	12.8	--
<b>Subtotal:</b>	<b>12.8</b>	<b>--</b>
<b>Grand Total (Fixed Fee and Hourly Fee)</b>	<b>712.6</b>	<b>\$203,092.50</b>

Summary of Expenses Incurred in Connection With  
Services Rendered From July 1, 2013 through July 31, 2013

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$400.59
Meals	\$358.17
Office/Other Expenses	--
<b>TOTAL:</b>	<b>\$758.76</b>

<sup>1</sup> The fixed fee services in this monthly fee statement relate to the Plan Audit Services, as defined in the *Second Supplemental Application of the Debtors for Authority to Expand the Scope of Employment and Retention of Ernst & Young LLP as Independent Auditor to the Debtors Nunc Pro Tunc to March 18, 2013* [Docket No. 3501], and as approved in the Court's *Order Authorizing Expansion of the Scope of Retention of Ernst & Young LLP as Independent Auditor to the Debtors Nunc Pro Tunc to March 18, 2013* [Docket No. 3766].

Dated: August 20, 2013



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

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
01-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.2	\$ 430.00	\$ 1,376.00	Review of long-lived asset valuation matters for fresh-start
01-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.7	\$ 430.00	\$ 301.00	review of site visit approach for fixed asset valuation
01-Jul-2013	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Setup of GAMx file and review of client assist documents (1); setting up walkthrough meetings (1); MC walkthrough meeting (1); LA walkthought meeting (1.5); LA-1 through LA-5 walkthrough follow-up on outstanding items (1.5)
01-Jul-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	8.0	\$ 375.00	\$ 3,000.00	Fieldwork Supervision - Meeting with KPMG on planning and scoping of testing (1), follow-up with Dennis Williams on additional testing if any to be performed by KPMG to cover 9 months in testing (0.5), Follow-up with EY core teams on additional hours to be incurred on additional testing to be performed by ITRA to cover 9 months in testing (0.5), review of FY12 testing to identify areas where additional testing is to be performed and scheduling of resources for the same (2). Follow-up with EY Team on scope of procedures to be performed during WTs and answering the follow-up questions (1), Kick-off and update meetings with EY, IT And KPMG Teams (2). Fieldwork Started going through provided evidence (2). Scheduled, prepared for, and conducted walkthrough meetings for change management and operations (4). Began documenting walkthroughs (2).
01-Jul-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	\$ 275.00	\$ 2,200.00	Started going through provided evidence (2). Scheduled, prepared for, and conducted walkthrough meetings for change management and operations (4). Began documenting walkthroughs (2).
01-Jul-2013	Peeples,Emily Kathryn (US013385481)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Gained access to the building and set up in the room (.5) Downloaded 2012 gamx file (.5) Read 2012 Patriot gamx file (1.5) Transferred 2012 LA template to 2013 (1) Transferred 2012 MC template to 2013 (1) Transferred 2012 Ops template to 2013 (.5) LA meeting with directors (1) Operations meeting with directors (1) Debriefed with team regarding the two meetings (1)
01-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	7.3	\$ 275.00	\$ 2,007.50	Review of Audit Strategies Memorandum (1.1), integrated audit memo (.8), combined risk assessments (1.2), using the work of others scoping methodology (.9), determine the use of a specialist memorandum (1.4), team planning event minutes (.6), and significant risk determination (1.3)
01-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.2	\$ 275.00	\$ 1,705.00	Preparation of audit strategies memorandum and attachments and minor edits to audit committee book
02-Jul-2013	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	LA-3 admin testeing (3); LA walkthrough meeting (1); LA-5.1 & 5.2 walkthrough updates (2)
02-Jul-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	5.0	\$ 275.00	\$ 1,375.00	Continued documenting walkthroughs and associating provided evidence (3). Attended logical access walkthrough meeting (.5). Created follow-up email for Alyson regarding outstanding items (1.5).
02-Jul-2013	Peeples,Emily Kathryn (US013385481)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Gained access to the room and set up files (.5) Completed operations walkthrough (5.5) Attended LA meeting with directors (1) Compiled outstanding documents in an email to send to correspondent at Patriot (1)
02-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Review of internal control fraud considerations form (1.7), fraud considerations form (1.2), and client continuance significant risk documentation (1.5)

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
02-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Review of significant class of transaction mapping (1.4) and our association of significant account assertions to our significant classes of transactions (1.7)
02-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	5.7	\$ 275.00	\$ 1,567.50	Preparation of Audit Strategies Memorandum and attachments
03-Jul-2013	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Testing LA-3a FAS Admins controls
03-Jul-2013	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	7.0	\$ 275.00	\$ 1,925.00	Went through additional emails from Alyson Dildine, IT Consultant, where she provided some of the missing/outstanding request items on our change management walkthrough procedures (2). Finished change management walkthrough and continued documenting operations walkthrough (4). Created and sent an additional follow-up email to Alyson regarding items she said were provided but were not (1).
03-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	4.4	\$ 275.00	\$ 1,210.00	Preparation of Audit Strategies Memorandum (2.1) and integrated audit memo attachment (1.3)
03-Jul-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	discussion with Jordan Scott and Matt Redenius of Patriot 2nd quarter responsibilities and approach
03-Jul-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	meeting with Jordan Scott and Diane Cody to discuss Q2 procedures and plan
03-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of liabilities subject to compromise matters and classification issues
03-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of claims matters and contract terminations matters regarding overrides
03-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of curtailment issues in retire healthcare changes
08-Jul-2013	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Input quarterly audit procedures into GAMx (1.2); Rolled forward prior quarter documentation in preparation for quarterly procedures (3.1)
08-Jul-2013	Zhao, Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Rollforward leadsheets and journal entry testing (3.4 hours), prepared A-binder folders for the second quarter (1.6 hours), documented review procedures in GAMx (1 hour); prepared Rep letter, RAS, EQR checklist (2 hours).
08-Jul-2013	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Performed LA Walkthrough LA-3 follow-up to finish documentation (1); finished documentation of LA-8 Physical Access for CBS system (1)
08-Jul-2013	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.1	\$ 190.00	\$ 399.00	Updated current year B00 workpaper for new formatting meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	Hornburg, David E (US011340148)	Executive Director-Grade 4 (134)	2.0	\$ 525.00	\$ 1,050.00	Meeting with Joe Beckerle, Katy Winkelmann, Ashley Andrews, and others to discuss fresh start emergence planning.
08-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	5.3	\$ 275.00	\$ 1,457.50	
08-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Discussions with Keeley Farmer to explain procedures for our second quarter financial statement review (1.3) and review of electronic worksteps in our GAMx file (1.2)

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Exhibit A  
Pg 7 of 19  
Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
08-Jul-2013	Zuidema, Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	3.6			Meeting to discuss fresh start accounting project plan and timing.
				\$ 525.00	\$ 1,890.00	Meeting with M. Hickenbotham, S. Miller, M. Redenius and P. Hornecker (EY) and K. Winkelmann, J. Beckerly (Patriot Coal)
08-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Discuss Retiree Healthcare curtailments with PPD Tai Danmola and Redenius
08-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussions with CFO Jack Lushefski on Patriot operating results
08-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.3	\$ 525.00	\$ 1,732.50	meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review first draft of audit committee materials and scoping document
08-Jul-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.6			discussion with Jordan Scott on timing of Q2 and division of responsibility
				\$ 430.00	\$ 258.00	
08-Jul-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.4	\$ 525.00	\$ 1,785.00	meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	3.5	\$ 525.00	\$ 1,837.50	meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	prep for meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
09-Jul-2013	Danmola, Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.0	\$ 600.00	\$ 600.00	Prepare response to non-union OPEB change question from Katy Winkelmann, asst. controller
09-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.8	\$ 190.00	\$ 1,292.00	Documented AR Aging reports (2.6); Prepared Debt lead (2.8); Prepared Net Gain/Loss workpaper (0.8); Discussed documentation protocol with intern Y Zhao (0.6)
09-Jul-2013	Zhao, Yiting (US013385342)	Intern (CS)-Grade 1 (511)	6.5	\$ 190.00	\$ 1,235.00	Reviewed 8-k for the second quarter and documented notes (2.5 hours); Prepared G - Other Assets and Prepaids Lead Sheet and J - Investment Lead Sheet (4 hours).
09-Jul-2013	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	3.0	\$ 275.00	\$ 825.00	Continued following-up on outstanding request list documentation with the client (1). Worked more on the IT Ops walkthrough (2).
09-Jul-2013	Zhao, Yiting (US013385342)	Intern (CS)-Grade 1 (511)	1.5	\$ 190.00	\$ 285.00	Prepared the PBC (prepared by client) list for the Entity Level Controls (1.5 hours)
09-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	1.9	\$ 275.00	\$ 522.50	Meeting with Ashley Andrews and Shiva Natarajan to discuss timeline and client assistance documents (.6) and meeting with Shiva Natarajan to walkthrough second quarter audit procedures (1.3)

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Exhibit A  
Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
09-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	8.2			Reviewed all prior quarter workpapers to gain familiarity with quarterly procedures (5.2), prepared current quarter liabilities subject to compromise workpapers (1.8), answered staff and intern questions related to our quarterly review procedures (1.2)
				\$ 275.00	\$ 2,255.00	
09-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of draft selenium documents provided by engineers
10-Jul-2013	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0			Had meeting with Nichole Anderson, Accounting Supervisor, and Jessie Bailey, Accountant II, in order to discuss lead sheet fluctuations (1.3); Documented Non-Current Liabilities lead (2.1); Documented Revenue lead (2.7); Documented AP/Accruals lead (1.9)
				\$ 190.00	\$ 1,520.00	
10-Jul-2013	Zhao, Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0			Prepared F-Raw Coal Lead, F-01 Saleable Coal Lead, and F-02 M&S Lead (3.8); Prepared Independence Update form and the list of management inquiries (3); Prepared Second Quarter work status spreadsheet (1.2).
				\$ 190.00	\$ 1,520.00	
10-Jul-2013	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Perform LA Walkthrough LA-3 follow-up documentation (1)
10-Jul-2013	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Fieldwork status update with Nathan Reddick
10-Jul-2013	Johnson, Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	asset retirement obligations assistance for new remedial technologies
10-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	7.8			Review and analyze liabilities subject to compromise account (4.4), answered staff and intern questions on accounts payable quarterly analytic procedures (1.4), discussion with client re: open requests and other follow-up questions (0.8), review of prior year asset retirement obligations memo (1.2)
				\$ 275.00	\$ 2,145.00	
10-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion with M Redenius and valuation team on Duff & Phelps approach
10-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion of contractor terminations on selenium with M Redenius
10-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Meeting with Redenius and Winkleman to discuss Retiree Healthcare curtailment and site visits
10-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Meeting with accounting and engineers to discuss selenium matters
10-Jul-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Discussions with Katy Winkelmann, Patriot engineers and legal regarding selenium technology changes
11-Jul-2013	Uebelhack, David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Discussion with Matt Redenius and Mike Hickenbotham to discuss fresh start valuation methodologies
11-Jul-2013	Menchella, John (US012919148)	Staff/Assistant-Grade 4 (444)	3.5			Tied out final version of Form 5500 (.8), Discussion with Jessica Wubker over Rep Letter (.4), Prepared communications for retirement committee (2.3)
				\$ 190.00	\$ 665.00	
11-Jul-2013	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0			Held meeting with Ashley Andrews, Accounting Manager, in order to discuss AR aging fluctuations (0.6); Documented Litigation Rollforward (3.7); Documented other non-current liabilities lead (1.3); Updated AR Aging for fluctuation explanations (2.4)
				\$ 190.00	\$ 1,520.00	
11-Jul-2013	Zhao, Yiting (US013385342)	Intern (CS)-Grade 1 (511)	6.0			Prepared inventory analysis review(3.5); Discussed with Nichole Anderson, accounting supervisor, about the outstanding items in LCM analysis (0.5); Prepared quarterly review checklist and management inquiries list(2).
				\$ 190.00	\$ 1,140.00	



Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Exhibit A  
Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
11-Jul-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Documented in IT Ops walkthrough additional items provided this week.
11-Jul-2013	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Reviewed new remedial technologies in conjunction with the Company's accounting for asset retirement obligations.
11-Jul-2013	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	EY CCaSS -- review of environmental liability and discussion with Chip Johnson, Senior Manager, regarding testing procedures.
11-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	2.0	\$ 190.00	\$ 380.00	Referred to the combined risk assessment form and updated the comments related to each assertion in GAMx
11-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.6	\$ 275.00	\$ 2,365.00	Review quarterly independence workpapers (2.4), RAS (0.2), EQR checklist (1.6), quarterly checklist (2.2) and 8-K's (0.6), answered staff and intern questions (1.2), discussions with client (0.4)
11-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Rep letter review
11-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion of mercer changes to the curtailment calculations with M redenius
11-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of Audit Strategies Memorandum documentation.
12-Jul-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.0	\$ 190.00	\$ 1,140.00	Documented Stock Compensation Expense testing (2.4); Documented Derivatives and Hedging testing (2.7); Documented ARO Asset Rollforward (0.9)
12-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	2.0	\$ 190.00	\$ 380.00	Prepared documentation for audit steps using GAMx and associated with corresponding audit steps.
12-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	6.0	\$ 190.00	\$ 1,140.00	Prepared the Entity Level Control workpaper and associated with audit step in GAMx (3.5); review and analyze TOC strategies and prepared for the walkthrough procedures (2.5).
12-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.3	\$ 275.00	\$ 2,282.50	Review Liabilities subject to compromise workpapers (2.4), reviewed AR workpapers (1.6), inventory workpapers including LCM analysis (2.3), prepaids (0.4) and stock comp expense (1.6)
12-Jul-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.3	\$ 430.00	\$ 559.00	discussion with Jessica Wubker, Patriot on timing of filing of the EBP financials, discussion asset retirement obligationsund client rep letter comments, discussion of mutual funds classification as level 1 (.7); review of audit opinion of the EBP f/s (.2); final review of EBP worksteps (.4)
13-Jul-2013	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	BCR selenium remediation projections review
14-Jul-2013	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Discussion with Chip Johnson, EY CCaSS Senior Manager, regarding testing procedures (1.2). Research of alternative remediation system and design plans (2.3).
15-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Review of OPEB curtailment accounting for appropriate recognition.
15-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	Entity Level Controls: Determine if more controls should be tested, identify our controls within Patriot controls, update PBC.
15-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Journal Entry Testing: Filtering through journal entries to make selections to send to the client. Updating the Journal Entry memo to determine approach

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Exhibit A-1  
Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
15-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Revenue by mines: determine how much revenue each mine had and determine the amount of coverage our site visits will cover based on rev.
15-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Weighted Average Per Share and EPS: determine if the calculation for the weighted average of shares and earnings per share were accurate and tick marked the worksheets to tie out.
15-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Update the test of control Plan (B00 schedule)
15-Jul-2013	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	0.6	\$ 525.00	\$ 315.00	Reviewed the Company's OPEB change in conjunction with authoritative guidance
15-Jul-2013	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	CCaSS documentation and memo for the updated BCR selenium treatment facility.
15-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.7	\$ 275.00	\$ 1,842.50	Reviewed asset retirement obligations asset and liability rollforwards (4.2), documentation related to liabilities subject to compromise (3.7)
15-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review revised memo on non-union plan changes
15-Jul-2013	Dolan,Daniel J (US011348134)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Meeting with Jack Lushfeki, CFO, and Mike Hickenbotham to discuss fresh start emergence
16-Jul-2013	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review potential use of new selenium technology BCR
16-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	3.8	\$ 190.00	\$ 722.00	Entity Level Controls: Determine if more controls should be tested, identify our controls within Patriot controls, update PBC.
16-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	4.2	\$ 190.00	\$ 798.00	Journal Entry Testing: Filtering through journal entries to make selections to send to the client. Updating the Journal Entry memo to determine approach
16-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	7.4	\$ 190.00	\$ 1,406.00	Update the TOC Plan (B00 schedule) by reconciling the differences between GAMx, prior year workpaper and prior year TOC plan
16-Jul-2013	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	EY CCaSS -- research implementation of BCR technology to treat selenium contamination at Patriot's Hobet 22 site. Reivew of legal documents and third-party research reports.
16-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	9.2	\$ 275.00	\$ 2,530.00	Answered staff and intern questions related to quarterly audit strategy (1.2), worked on ERP analysis for June (2.2), completed review of stock comp expense (1.8), reviewed other non-current asset lead (1.3), reviewed derivative and hedging document (2.7)
16-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review inventory files for Q2
16-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of selenium BCR files
16-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	0.6	\$ 190.00	\$ 114.00	Updated the LCM analysis review according to the reponse by client
17-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	Review of fixed asset impairment indicators and Company impairment analysis

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Exhibit A - D  
Pg 11 of 19  
Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
17-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Review of disclosures in Form 10q
17-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.0	\$ 190.00	\$ 950.00	Balance Sheet Update: Received an updated version of the balance sheet and needed to update it with the previous tick marks and summations.
17-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Selenium Rollforward: Format Rollforward and format expense document
17-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Discussions with A Andrew (Patriot, Acct Manager), J Wubker (Patriot - Financial Reporting Manager) and K Winkelmann (Patriot Asst Controller) regarding quarter status
17-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Update the TOC Plan and reconcile the differences between GAMx, prior year workpaper and prior year TOC plan (5.6); Reviewed the updated schedule and the identified differences (2.4)
17-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Meeting with M Hickenbotham and M Redenius to discuss quarter status
17-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.0	\$ 275.00	\$ 1,925.00	Discussed audit responsibilities with Y Zhao and T Noise(1.4), discussion with Jessie Bailey (Patriot - Staff Accountant) on account fluxes (0.4), Discussions with Ashley Andrews (Patriot - Accounting Manager) and Jessica Wubker (Patriot - Financial Reporting Manager) on Q2 status (0.6), review of litigation reserve rollforward (2.4), review of debt lead (2.2)
17-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Review of rejected contract testing for our Q2 review procedures
17-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review changes in liabilities subject to compromise for Q2 with mgmt team
17-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.3	\$ 525.00	\$ 1,207.50	Review of draft 10q
17-Jul-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.4	\$ 430.00	\$ 1,032.00	review of quarterly prepaid assets (.3); review liabilities subject to compromise (.4); discussion with Jordan Scott and Shiva Natarajan on status (.5); review of liabilities (.6); review of inventory (.6)
18-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.1	\$ 430.00	\$ 1,763.00	Review of fixed asset, coal reserve impairment analysis
18-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.1	\$ 430.00	\$ 1,333.00	Review of discount rate and key assumptions for OPEB remeasurement.
18-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.2	\$ 190.00	\$ 988.00	Mine Scoping Analysis: input data to determine the coverage we receive and which mines should be visited this years.
18-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	2.8	\$ 190.00	\$ 532.00	Revenue by mines: determine how much revenue each mine had and determine the amount of coverage our site visits will cover based on rev.
18-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Meeting with J Bean (Patriot General Counsel) to discuss Q2 legal activity

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Exhibit A -  
Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
18-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0			Reviewed the updated TOC plan and conclude the differences regarding walkthroughs in GAMx, prior year TOC plan and prior year workpaper (3 hours); Update the section of evaluation associated with risks in TOC plan (3); summarize the types and counts of controls used in the audit and document in the TOC plan (2).
				\$ 190.00	\$ 1,520.00	
18-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.2			Discussions with Engagement Quality Review Partner Ruth Saphian to talk through Q2 issues, including Selenium, OPEB, and bankruptcy.
				\$ 275.00	\$ 605.00	
18-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.2			Completion of LCM analysis (1.4), addressed Y Zhao questions related to inventory testing (1.3), completed liabilities subject to compromise fluxes and documentation (2.1), preparation for legal meeting with Joe Bean (Patriot - General Counsel), Katy Winkleman (Patriot - Asst. Controller) and Joe Beckerle (Patriot - Controller) (2.1), attended the legal meeting with EY team (M. Hickenbotham, S. Miller, J. Scott) and the above listed client participants (0.6), discussion with Ashley Andrews (Patriot - Accounting Manager) and Jessica Wubker (Patriot - Financial Reporting Manager) status of Q2 open items (0.7)
				\$ 275.00	\$ 2,255.00	
18-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discuss Q2 issues to Ruth Saphian EQR partner
18-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Discuss of proposed union contract changes with M Redenius
18-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Draft of pre-approval file for audit comm meeting
18-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Litigation quarterly update meeting with J Bean, General Counsel, Jordan Scott, Matt Redenius
18-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Litigation quarterly update meeting with J Bean, General Counsel, Jordan Scott, Matt Redenius
18-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review Form 10-Q
18-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Review legal slides prepared by Joe Bean in preparation for meeting
18-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Review memo prepared by Company related to selenium accounting for Q2
19-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.4	\$ 430.00	\$ 1,892.00	Review of disclosures for accuracy in Form 10-Q
19-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	4.4	\$ 190.00	\$ 836.00	Updated the Revenue Lead Schedule and Accounts Payable Lead Schedule based on the response from client (4.4 hours)
19-Jul-2013	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Follow-up for LA-3 Domain Admin Testing (1); LA-3 Mainframe testing (1)
19-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	3.6	\$ 190.00	\$ 684.00	Updated the summarized considerations for test of control strategy schedule
19-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Changes to Patriot Q2 audit committee slide show

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description	
19-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	7.7			Review of prior quarter tax schedules to gain familiarity (2.3), preparation of current year tax schedules (3.4), preparation for meeting with Joe Beckerle (Patriot - Controller) re: quarterly inquiries and independence updates (1.6), meeting with D. Cody and Joe Beckerle (Patriot - Controller) to go through the quarterly inquiries and independence updates (0.4)	
19-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$ 577.50	Review of asset retirement obligations q2 activity
19-Jul-2013	Saphian, Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$ 420.00	discuss major transactions during quarter with M. Hickebotham
19-Jul-2013	Saphian, Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	3.5	\$	525.00	\$ 1,837.50	review 10Q
19-Jul-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.2				quarterly fraud inquiries with Joe Beckerle (.5); review of liabilities subject to compromise (.8); review of legal contingencies and legal memo (.8); review of stock options (.3); review of other non current liabilities (.2); review of asset retirement obligations (.4); review of net gain /loss report (.2)
21-Jul-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.4	\$	525.00	\$ 1,260.00	Review draft of Form 10-Q for Q2
22-Jul-2013	Conat, Arthur L (US011250977)	Executive Director-Grade 4 (134)	0.2	\$	525.00	\$ 105.00	Discussion with Adrian Hartley regarding the selection of the discount rate
22-Jul-2013	Hartley, Adrian (US013167645)	Manager-Grade 4 (324)	2.0	\$	375.00	\$ 750.00	Actuary review of OPEB remeasurement.
22-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.2	\$	190.00	\$ 228.00	Updated the Mine forecast file to determine which mines will be visited
22-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	5.2	\$	275.00	\$ 1,430.00	preparation of tax schedules for Q2
22-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.2	\$	190.00	\$ 988.00	Worked on the Journal entry testing to determine filters to apply for testing
22-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.8	\$	190.00	\$ 152.00	equity rollforward - document and prepared the equity rollforward
22-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$	525.00	\$ 682.50	Preparation and review of audit comm materials
22-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.1	\$	525.00	\$ 1,102.50	Review of draft 10q report and supporting schedules
23-Jul-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$	430.00	\$ 645.00	Review of EY audit committee materials for the Q2 Audit committee meeting
23-Jul-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.2	\$	430.00	\$ 946.00	Review of disclosures in form 10Q for OPEB curtailment
23-Jul-2013	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	1.5	\$	275.00	\$ 412.50	Preparation of tax review memo.
23-Jul-2013	Hartley, Adrian (US013167645)	Manager-Grade 4 (324)	1.3	\$	375.00	\$ 487.50	Actuary review of OPEB remeasurement.
23-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	8.9				updated legal memo to discuss Q2 legal activity (2.3), reviewed selenium documentation (2.4), reviewed rejected contract memo (3.4), completed open items in investment schedules (0.8).
23-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	4.2	\$	190.00	\$ 798.00	Journal Entries: determined additional filter to apply to entries and documented the memo for our approach
23-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	4.6	\$	190.00	\$ 874.00	Q2 10-Q tie out - Started tie out of the face of the financials
23-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$ 577.50	Review of impairment analysis first draft prepared by management
23-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$ 525.00	Review of non-union curtailment documentation
23-Jul-2013	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	3.8	\$	275.00	\$ 1,045.00	Review of all second quarter tax provision workpapers.

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Exhibit A -  
Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
24-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.2	\$ 430.00	\$ 2,236.00	Review of mine reserve impairment analysis
24-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.9	\$ 430.00	\$ 1,677.00	Review of OPEB actuarial valuation, remeasurement, and document conclusions for EY actuarial review
24-Jul-2013	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	0.7	\$ 525.00	\$ 367.50	review 2nd quarter tax provision
24-Jul-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.6	\$ 430.00	\$ 258.00	discussion with Matt Redinius on status (.4); review of legal memo that discusses Q2 legal activity (.2);
24-Jul-2013	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	reviewing Q2 tax workpapers (1.1), meeting with David Hornburg to discuss workpapers (.4), preparation of Q2 tax memorandum (.5)
24-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	9.2	\$ 275.00	\$ 2,530.00	drafted the QRM (quarterly review memo) for Q2 (5.6), started the OAR (overall analytical review) preparation (3.6)
24-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	10.8	\$ 190.00	\$ 2,052.00	Tie-out : Continued to tieout face of financials and foot notes 1-5
24-Jul-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Discussion of tax review with Sarah Huelsing.
24-Jul-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.2	\$ 275.00	\$ 605.00	Modifications to tax workpapers based on discussion with Sarah Huelsing.
24-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review of changes in liabilities subject to compromise from prior year end
25-Jul-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	9.2	\$ 430.00	\$ 3,956.00	Review of Patriot long-lived asset impairment analysis
25-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review legal memo that discusses Q2 legal activity
25-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.9	\$ 275.00	\$ 522.50	Discussions with S Miller and M Hickenotham regarding third quarter status (1.1) and call with review partner R Saphian to touch base on audit procedures (.8)
25-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.4	\$ 275.00	\$ 660.00	Review and research for WWMV loss and whether Patriot should carry a negative loss.
25-Jul-2013	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	2.2	\$ 525.00	\$ 1,155.00	review 2nd quarter tax provision
25-Jul-2013	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Q2 Status Duscussion Call with J Scott and M Redenius
25-Jul-2013	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Reviewing Q2 tax memo that summarizes Q2 tax provision procedures performed (these procedures are audit procedures that substantiate financial statement tax balances)
25-Jul-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	10.7	\$ 275.00	\$ 2,942.50	continued work on OAR schedules (3.2), worked with staff on tie-out items (1.2), internal and external discussions re: WWMV loss allocation (2.1), impairment analysis review (1.6), preparation of Q2 audit committee book (2.6)
25-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	9.4	\$ 190.00	\$ 1,786.00	Tie-out : Continued to tieout face of financials and foot notes 6-12
25-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Audit Committee quarterly status meeting
25-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Review of JV equity method analysis
25-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Audit committee meeting
25-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Call with Jordan Scott and Ruth Saphian to discuss status of Q2 review
25-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Meet with Katy Winkelmann and Joe Beckerle to discuss impairment review
25-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review accounting literature related to long-lived asset impairment testing



Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Fee Detail

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
25-Jul-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review audit committee communications book for Q2
25-Jul-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review impairment model prepared by client
25-Jul-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review internal audit reports
26-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	4.7	\$ 275.00	\$ 1,292.50	Review of third quarter overall analytical review.
26-Jul-2013	Binkley, Nadia (US013394513)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	OPEB curtailment review
26-Jul-2013	Hornburg, David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	review 2nd quarter tax provision
26-Jul-2013	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	Review of Q2 tax provision workpapers
26-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	7.9	\$ 275.00	\$ 2,172.50	Continued preparation of OAR schedules (5.7), discussion with staff on tie-out items (1.1), client discussion and internal documentation of WWMV loss allocation (1.1)
26-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	Met with Rebecca (Becky) Garner - Staff accountant to discuss any updates made to the 10Q.
26-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Tie-out : Tied out financial statement 10-Qfoot notes 12- end
29-Jul-2013	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Discussions with David Hornburg on Q2 workpapers and follow up on tax information
29-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	8.2	\$ 275.00	\$ 2,255.00	Updates to OAR (2.2), updates to SRM (1.3), review of Q2 workpapers (1.8), internal impairment discussions (2.9)
29-Jul-2013	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Modifications to tax workpapers based on discussion with Sarah Huelsing.
29-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Tied out second quarter financial statements (6.4); prepared second quarter journal entry testing (1.6)
29-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	5.2	\$ 275.00	\$ 1,430.00	Preparation of Q3 impairment memorandum (2.8) and discussions with seniors to talk through testing approach & documentation strategy (2.4)
29-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of latest union changes to Opeb plans
29-Jul-2013	Binkley, Nadia (US013394513)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Review of remeasurement for the Company's change in their OPEB plan.
30-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	8.8	\$ 275.00	\$ 2,420.00	Review of management's impairment analysis, which includes discussions with Katy Winkelmann (Patriot - Asst. Controller) (8.2), address staff questions (0.6)
30-Jul-2013	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Revisions to Tax provision workpapers and Memo.
30-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Tied out second quarter financial statements (2.3); documented second quarter journal entry testing (3.6); documented AP and Accrual lead sheet fluctuations (2.1)
30-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review of inventory workpapers for quarterly review fluctuations
30-Jul-2013	Hartley, Adrian (US013167645)	Manager-Grade 4 (324)	6.8	\$ 375.00	\$ 2,550.00	Actuary review of OPEB remeasurement.
30-Jul-2013	Hornburg, David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Quarterly tax provision review
30-Jul-2013	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Discussions with David Hornburg on Q2 workpapers and follow up on tax information
31-Jul-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	9.1	\$ 275.00	\$ 2,502.50	continued review of management's impairment analysis (7.7), answer staff questions (0.5), address OAR notes (0.9)
31-Jul-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Investigate and support activity in equity rollforward
31-Jul-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.8	\$ 190.00	\$ 1,102.00	Prepare Interest Rate analysis based on CPI
31-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Tied out second quarter financial statements (1.7); documented other revenue fluctuations (5.2); documented inventory fluctuations (1.1)
31-Jul-2013	Conat, Arthur L (US011250977)	Executive Director-Grade 4 (134)	1.1	\$ 525.00	\$ 577.50	Review of OPEB plan change

Ernst & Young LLP  
 7/1/2013 -- 7/31/2013  
 Fee Detail

Exhibit A-1  
 Pg 16 of 19  
 Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
31-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Impairment analysis discussions with M. Redenius and S. Miller
31-Jul-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.2	\$ 525.00	\$ 105.00	Call with Katy Winkelmann to discuss status of the impairment model
			$\Sigma$ hours =	<u>688.5</u>	$\Sigma$ (hours*rate) =	<u>\$ 200,099.00</u>



Ernst & Young LLP  
7/1/13 -- 7/31/13  
Fee Detail

Federal Tax Consulting Services

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of the professional fee schedules to provide to Patriot related to the analysis of certain third party bankruptcy related fees.	07/09/13	\$430.00	0.8	\$344.00
					<b>0.8</b>	<b>344.00</b>

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
17-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Preparation of June monthly fee statement
09-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Preparation and review of June monthly fee statement.
08-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.6	\$ 190.00	\$ 304.00	Prepared June bankruptcy invoice
09-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Updated June bankruptcy invoice for tax hours and new additions to WIP
			<b>10.5</b>	<b>\$</b>	<b>2,649.50</b>	

Ernst & Young LLP  
7/1/2013 -- 7/31/2013  
Expense Detail

Incur Date	Employee	Rank	Expenses	Description
08-Jul-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	\$63.65 Lunch	Lunch to discuss fresh-start procedures and required team/staffing. Attendees: Mike Hickenbotham, Sarah Miller, Jordan Scott and Chris Zuidema.
09-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	\$21.42 Lunch	Lunch to kick-off Q2 review procedures and discuss timeline with staff. Also paid for Shiva Natarajan and Keeley Farmar.
09-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	\$27.12 Mileage: Ground Trans	Mileage from office to Patriot (which is over and above normal commute to the office). Office (190 Carondelet Plaza, Clayton Mo.) to Patriot Coal = 12 miles each way. 2 days total (June 8 and 9) x 2 times per day (morning and night) x 12 miles = 48 miles\190 Carondelet - 12312 Olive Blvd\Office to client site, client site to office
12-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$64.41 Mileage: Ground Trans	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 7/8/13 to 7/12/13. 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\Home to Patriot Coal
15-Jul-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	\$168.20 Dinner	Mike Hickenbotham had dinner with Jack Lusheski (Patriot CFO) and Dan Dolan (EY) to discuss transition and POR plans
18-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	\$34.99 Lunch	Lunch to discuss the Status of the audit. Spoke about the status of the quarterly audit.  Attendees: Tanisha Noise, Shiva Natarajan, Mike Hickenbotham, Jordan Scott
18-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	\$40.68 Mileage: Ground Trans	Mileage from home to Patriot (which is over and above normal commute to the office). Home (537 Purdue, St. Louis, Mo. 63130) to Patriot Coal = 12 miles each way. 3 days total (July 16, 17, 18) x 2 times per day (morning and night) x 12 miles = 72 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home
19-Jul-2013	Zhao, Yiting (US013385342)	Intern (CS)-Grade 1 (511)	\$124.30 Mileage: Ground Trans	Mileage over and above normal commute to office. Normal commute to office = 2 miles each way. 6837 Kingbury Blvd, University City MO to 190 Carondelet Plaza, Clayton MO. Commute to Patriot Coal= 13 miles each way. 6837 Kingbury Blvd, University City MO to 12312 Olive Blvd. 13 - 2 =11 miles over and above normal commute each way. 10 days total *2 times per day(morning and night) *11 miles =220 miles \St Louis
25-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	\$41.11 Lunch	Lunch to discuss the Status of the audit. Spoke about the status of the quarterly audit and outstanding requests. Attendees: Tanisha Noise, Shiva Natarajan, Mike Hickenbotham, Jordan Scott, Sarah Miller
26-Jul-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	\$116.96 Mileage: Ground Trans	Milrage over and above normal commute to the office. Normal commute to office = 5.5 miles 6531 Woodrow, St Louis, MO to 190 Carondelet Plaza, Clayton MO. Commute to Patriot Coal = 17 miles each way. 6531 woodrow, st louis mo to 12312 olive blvd. 17-5.5=11.5 miles over and above normal commute each way. 9 total days x 2 times per day (morning and night) x 11.5 = 207 miles \Home to Patriot Coal minus normal commute to offic
26-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	\$27.12 Mileage: Ground Trans	Mileage from office to Patriot (which is over and above normal commute to the office). Office (190 Carondelet Plaza, Clayton Mo.) to Patriot Coal = 12 miles each way. 2 days total (July 25 and 26) x 2 times per day (morning and night) x 12 miles = 48 miles\190 Carondelet - 12312 Olive Blvd\Office to client site, client site to office
30-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$28.80 Lunch	Lunch in order to hold meeting to discuss current open items for the quarter. Meal includes Keeley Farmar, Shiva Natarajan, and Jordan Scott. PPED approval Michael Hickenbotham.
<b>Σ Expenses =</b>		<b>\$</b>	<b>758.76</b>	
		<b>Breakdown</b>		
		<b>Σ Mileage Expenses =</b>	<b>\$</b>	<b>400.59</b>
		<b>Σ Meal Expenses =</b>	<b>\$</b>	<b>358.17</b>