

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.)

**FIFTEENTH 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:	September 1, 2013 through September 30, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$174,178.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$139,342.40
Amount of expenses incurred during this period (net of voluntary reductions):	\$7,829.90

SUMMARY SHEET PART II

Summary of Time Recorded in Connection With
Hourly Fee Services Rendered From September 1, 2013 through September 30, 2013

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$190.00	147.3	\$26,913.50
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	21.4	\$6,794.00
Conat, Arthur L.	Executive Director-Grade 1	\$525.00	7.7	\$4,042.50
Couch, Timothy	Staff/Assistant-Grade 3	\$190.00	1.0	\$190.00
Danmola, Taiwo	Partner/Principal-Grade 1	\$600.00	2.0	\$1,200.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	109.6	\$19,750.50
Gabrielson, Matthew T.	Senior Manager-Grade 2	\$430.00	6.1	\$2,623.00
Hartley, Adrian	Manager-Grade 4	\$375.00	3.0	\$1,125.00
Hester, Maura	Staff/Assistant-Grade 3	\$190.00	48.0	\$9,120.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	19.1	\$10,027.50
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	3.3	\$1,732.50
Huelsing, Sarah M.	Manager-Grade 1	\$375.00	2.2	\$825.00
Hunt, Mollie C.	Senior-Grade 3	\$275.00	4.3	\$1,182.50
Johnson, Gerald W.	Senior Manager-Grade 1	\$430.00	2.0	\$860.00
Lang, Terry	Staff/Assistant-Grade 3	\$190.00	2.0	\$380.00
Miller, Sarah J.	Partner/Principal-Grade 1	\$525.00	6.4	\$3,360.00
Natarajan, Shiva	Senior-Grade 2	\$275.00	78.5	\$21,587.50
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	33.4	\$6,346.00
Reddick, Nathan D.	Senior-Grade 2	\$275.00	2.0	\$550.00
Redenius, Matthew D.	Senior Manager-Grade 1	\$430.00	56.1	\$21,543.00
Rodriguez, Nancy W.	Staff/Assistant-Grade 1	\$190.00	1.2	\$228.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	2.0	\$1,050.00
Scott, Jordan C.	Senior-Grade 3	\$275.00	57.0	\$14,575.00
Tevaarwerk, Reva H.	Senior-Grade 3	\$275.00	1.3	\$357.50
Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	0.6	\$315.00
Total			617.5	\$156,678.00
	<i>Blended Hourly Rate</i>	\$253.73		

Summary of Time Recorded in Connection With
Fixed Fee Services Rendered From September 1, 2013 through September 30, 2013¹

NAME OF PROFESSIONAL	TITLE	TOTAL HOURS	TOTAL FEES
Cody, Diane L.	Senior Manager-Grade 2	24.3	--
Hickenbotham, Michael W.	Partner/Principal-Grade 1	2.2	--
Laux, Christopher J.	Partner/Principal-Grade 1	0.5	--
Macharia, Caroline W.	Senior-Grade 2	42.5	--
Menchella, John	Staff/Assistant-Grade 4	7.0	--
Noise, Tanisha	Staff/Assistant-Grade 3	38.6	--
Total		115.1	\$17,500.00

SUMMARY SHEET PART III

Summary of Hours and Fees by Project Category for
Services Rendered From September 1, 2013 through September 30, 2013

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee ²	591.5	\$148,790.00
Federal Tax Consulting Services	9.9	\$3,590.50
Fee Applications	16.1	\$4,297.50
Administrative Matters	0.0	\$0.00
Subtotal:	617.5	\$156,678.00
PROJECT CATEGORY (FIXED FEES)	HOURS	FEES
Plan Audit Services	115.1	\$17,500.00
Subtotal:	115.1	\$17,500.00
Grand Total (Fixed Fee and Hourly Fee)	732.6	\$174,178.00

¹ The fixed fee services in this monthly fee statement relate to the Plan Audit Services, as defined in the *Third 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 August 14, 2013* [Docket No. 4564].

² The 2013 Audit Fee services include travel time billed at one-half of the stated hourly rate.

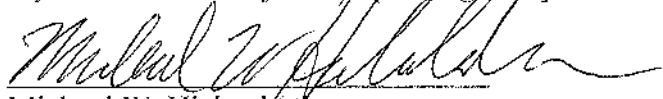
Summary of Expenses Incurred in Connection With
Services Rendered From September 1, 2013 through September 30, 2013

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$2,558.72
Meals	\$1,753.52
Office/Other Expenses	\$3,517.66
TOTAL:	\$7,829.90

[Signature on following page.]

[Signature page for Fifteenth Monthly Fee Statement of Ernst & Young LLP]

Dated: October 18, 2013



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

Exhibit A-1
 Audit Hours

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Aug-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$ 430.00	\$ 2,924.00	Review of audit strategies memo, multifaceted scoping
20-Aug-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.1	\$ 430.00	\$ 2,193.00	Review of internal controls testing strategy
21-Aug-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.3	\$ 430.00	\$ 1,849.00	Review of planning - internal audit assistance scoping
29-Aug-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	Meeting with Ryan Beckmann, Jordan Scott and Mike Hickenbotham to discuss using the work of internal audit
29-Aug-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	7.2	\$ 430.00	\$ 3,086.00	Review of audit planning memorandum for 2013 audit and clearing of review notes
September Hours							
03-Sep-2013	Bankruptcy (LSTC)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	8.4	\$ 275.00	\$ 2,310.00	Reviewed prior year walkthrough documentation for the bankruptcy process (3.2), discussion with Mary Hulsey Lupp (Patriot - Bankruptcy Contractor) re: bankruptcy process (0.6), answer staff questions re: walkthrough procedures (0.7), began review of mine visit procedures (0.6), review of prior year internal audit documentation on bankruptcy process (3.1)
03-Sep-2013	WT - FSCP (0019)	Beckmann, Ryan M. (US012918899)	Staff/Assistant-Grade 4 (444)	8.1	\$ 190.00	\$ 1,539.00	Prepared Financial Statement Close Process Walkthrough Meeting with Nicole Anderson, Patriot Accounting Supervisor, to discuss the newly formed account to account for Rhino Eastern LLC
03-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.6	\$ 190.00	\$ 114.00	Documented the Weighted Average Per Share Walk Through (3.2), Documented the Rhino Eastern Walk Through (4.2)
03-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	7.4	\$ 190.00	\$ 1,406.00	Documented the Weighted Average Per Share Walk Through (3.2), Documented the Rhino Eastern Walk Through (4.2)
03-Sep-2013	General (0000)	Rodriguez, Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.5	\$ 190.00	\$ 95.00	Analyzed Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
04-Sep-2013	General (0000)	Rodriguez, Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.3	\$ 190.00	\$ 57.00	Analyzed Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
04-Sep-2013	Bankruptcy (LSTC)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	5.7	\$ 275.00	\$ 1,567.50	Prepared preparation of current year bankruptcy walkthrough (4.1), continued review of mine visit procedures (1.6)
04-Sep-2013	WT - FSCP (0019)	Beckmann, Ryan M. (US012918899)	Staff/Assistant-Grade 4 (444)	7.9	\$ 190.00	\$ 1,501.00	Prepared Financial Statement Close Process Walkthrough
04-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.6	\$ 190.00	\$ 114.00	Update the walk through template for Financial Statement Close Process controls
04-Sep-2013	Mine Visit (0020)	Scott, Jordan C. (US012546890)	Senior-Grade 3 (423)	5.1	\$ 275.00	\$ 1,402.50	Discussions with R. Beckmann to discuss mine visit procedures (2.4) and communications with S. Carrell (Corridor G Controller) to discuss scope of mine visit (2.6)
04-Sep-2013	WT - Review of IA (0013)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	2.8	\$ 275.00	\$ 770.00	Review coal sales process narrative and walkthrough from prior year to prepare expectations for current year (2.8)
04-Sep-2013	WT - Review of IA (0013)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.2	\$ 190.00	\$ 988.00	Reviewed Internal Audits walk through of the Coal sales at the mine level process
04-Sep-2013	WT - Review of IA (0013)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Reviewed internal audits walk through of coal inventory
04-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of fresh start implications of changes in timing estimates
04-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review of mine level scoping and inventory matters
04-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review of updated audit comm materials for board presentation
04-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Reviewed updates for the Other Post Employment Benefits documentation based on Engagement Quality Reviewer comments
05-Sep-2013	Executive Review - 404 (0005)	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.8	\$ 430.00	\$ 1,204.00	discussion with Jordan Scott/Matt Redenius on change in mine scoping (1.2); discussion with Dennis Williams on change in mine scoping (4.4); review of testing approach for the mines ((1.3); review of bankruptcy sampling approach (2.2).
05-Sep-2013	Bankruptcy (LSTC)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	2.6	\$ 275.00	\$ 715.00	Discussions with Mary Hulsey (Patriot - Bankruptcy Contractor) and Marge O'Connell (Patriot - AP Manager) re: bankruptcy process (1.2), continued preparation of bankruptcy walkthrough (1.4)
05-Sep-2013	WT - FSCP (0019)	Beckmann, Ryan M. (US012918899)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Prepared Financial Statement Close Process Walkthrough
05-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.4	\$ 190.00	\$ 1,026.00	Documented the Long term incentive plan walk through (4.2). Documented walk through for O2 Material Contracts (1.2)
05-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.6	\$ 190.00	\$ 114.00	Spoke with Ashley Anderson, Patriot Corporate Accounting Manager, to discuss the items still open for the Misc Financial Statement Close Process walkthrough.

Ernst & Young LLP
9/1/2013 - 9/30/2013
Fee Detail

19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multifunction scoping
05-Sep-2013 WT - FSCP (0019)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	3.4	\$	190.00	\$	646.00	Land Sales Walk Through - Documented the land sales walk through (0.8), Documented the compensation committee meetings documents (1.2) Update walk through templates (1.4)
05-Sep-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.2	\$	430.00	\$	946.00	Review of mine visit plan (1.1) and review of scope of audit procedures (1.1)
05-Sep-2013 Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.1	\$	275.00	\$	1,402.50	Meeting with Diane Cody to discuss applicability of controls and which controls are to be considered key or not key for purposes of our audit.
05-Sep-2013 2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.2	\$	275.00	\$	1,155.00	Preparation of Independence memo and related workpapers documenting PCAOB Rule 3524 compliance due to additional tax services
05-Sep-2013 Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$	430.00	\$	344.00	Meeting with Dennis Williams, internal audit director, regarding EY mine visits.
05-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	3.9	\$	275.00	\$	1,072.50	Review of overall Internal Audit walkthrough status (0.7), review of controls tested by Internal Audit at mine visits and determination of any discrepancies from original test plan (1.1), review of procure to pay process narratives from prior year (2.1)
06-Sep-2013 Executive Review - 404 (0005)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.6	\$	430.00	\$	258.00	review of corporate level Financial Statement Close Process controls (0.6)
06-Sep-2013 Bankruptcy (LSTC)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.8	\$	275.00	\$	1,870.00	Discussions with Ashley Andrews (Patriot - Accounting Manager), Nicole Andersen (Patriot - Accounting Supervisor) and Rob Mead (Patriot - VP/Treasurer) on the bankruptcy process (1.2), continued preparation of the bankruptcy walkthrough (4.2), internal discussion with Ryan Beckmann, EY Senior, around coal sales process including barge vs. rail shipment as well as timing of revenue recognition (0.6), answered staff questions on FSCP walkthrough (0.8)
06-Sep-2013 WT - FSCP (0019)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.7	\$	190.00	\$	1,273.00	Prepared Financial Statement Close Process Walkthrough
06-Sep-2013 WT - FSCP (0019)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	7.0	\$	190.00	\$	1,330.00	Documented Financial Statement Close Process Walkthrough for Compensation (5.4), Documented the Walk through and control template (1.6)
06-Sep-2013 Executive Review - 404 (0005)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$	430.00	\$	215.00	Discussion with Mike Hickenbotham about walkthroughs and testing of contracts
09-Sep-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$	430.00	\$	344.00	Meeting with Joe Beckerle, controller, to discuss selenium and OPEB liability changes.
09-Sep-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.9	\$	430.00	\$	1,247.00	Review of audit plan and program for mine visits
09-Sep-2013 Bankruptcy (LSTC)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.6	\$	275.00	\$	2,365.00	preparation of bankruptcy walkthrough (4.3), internal discussions with Jordan Scott, EY Manager, around control testing methodology and Electronic Audit Evidence evaluation (2.2), review of purchasing and accounts payable narratives (2.1)
09-Sep-2013 WT - Compensation & Benefits (0016)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.3	\$	190.00	\$	1,577.00	Documented payroll portion of Compensation and Benefits walkthrough
09-Sep-2013 WT - FSCP (0019)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.4	\$	190.00	\$	1,216.00	Prepared Financial Statement Close Process Walkthrough Control Template
09-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.6	\$	190.00	\$	304.00	Discussed mine visit plan with Diane Cody (EY - Sr. Manager) and Matt Redenius (Sr. Manager) to finalize schedule and approach
09-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$	525.00	\$	735.00	Call with Joe Beckerle, Mike Hickenbotham and Matt Redenius to discuss SOX control testing, selenium accounting, Other Post Employment Benefits curtailment/settlement, and fresh start convenience date
10-Sep-2013 WT - Compensation & Benefits (0016)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.2	\$	190.00	\$	1,368.00	Documented retiree healthcare portion of compensation and benefits walkthrough
10-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.4	\$	190.00	\$	456.00	Mine Visit Planning - Prepared mine visit documentation before leaving for mine (2.1) and discussed scope of audit procedures and documents to have prepared prior to our arrival with Steve Carnell (Hobet Mine Controller) (3)
10-Sep-2013 2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.9	\$	275.00	\$	2,172.50	Review of Q2 hardcopy and electronic documents for sign-offs (2.6), clean up of any highlights or comments in Q2 documents (3.2), ensuring all Q2 electronic documents were associated to appropriate worksteps (1.3), Closed Q2 engagement (0.8)
10-Sep-2013 2nd Quarter (0003)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.6	\$	190.00	\$	1,064.00	Cleared Q2 Impairment Review Notes

Ernst & Young LLP
9/1/2013 – 9/30/2013
Fee Detail

19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multifunction scoping
11-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918689)	Staff/Assistant-Grade 4 (444)	8.0	\$	190.00	\$	1,520.00	Performed Coal Sales Walkthrough at Hobet Mine (4.2); Documented coal sales walkthrough (3.8)
11-Sep-2013 Mine Visit (0020)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.4	\$	190.00	\$	1,596.00	Conducted cycle count with assistance of Jane Lovejoy, Hobet Warehouse Manager (1.1), discussed M&S inventory procedures and controls with Jane Lovejoy (2.6); met with Steve Carnell, Hobet Controller, to discuss mine logistics (9); documented M&S inventory control testing samples (3.8)
11-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.3	\$	275.00	\$	2,282.50	Review of prior year Procure to Pay documents (2.2), review of current year Procure to Pay walkthrough (6.1)
12-Sep-2013 Executive Review--404 (0005)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.1	\$	430.00	\$	903.00	Review of mine level processes for control testing
12-Sep-2013 Mine Visit (0020)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.5	\$	430.00	\$	2,365.00	Attended Hobet Mine Process tour with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes
12-Sep-2013 Mine Visit (0020)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.5	\$	275.00	\$	1,512.50	Attended Hobet Mine Process tour with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes
12-Sep-2013 WT - FSCP (0019)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.4	\$	190.00	\$	266.00	Wrapped up documenting the Land sale walk through (.8) and stock based compensation walk through (.6)
12-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918689)	Staff/Assistant-Grade 4 (444)	5.0	\$	190.00	\$	950.00	Attended Hobet Mine Process tour with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes
12-Sep-2013 Mine Visit (0020)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$	190.00	\$	912.00	Attended Hobet Mine Process tour with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes
12-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.5	\$	275.00	\$	2,062.50	Creation of notes for Internal Audit for Procure to Pay walkthrough (1.6), completion of embedded excel template for bankruptcy walkthrough (2.2), review of embedded excel template for Procure to Pay walkthrough (3.7)
12-Sep-2013 Mine Visit (0020)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	5.8	\$	430.00	\$	2,494.00	Mine tour of Corridor G mine with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes (5.5); discussion with Steve Carnell around revenue recognition at the mine (.3)
13-Sep-2013 Mine Visit (0020)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.0	\$	275.00	\$	1,100.00	Review of mine level control testing, including both M&S inventory and coal sales test of controls.
13-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.9	\$	275.00	\$	2,172.50	Review of coal inventory narrative (2.1), prior year coal inventory walkthrough (2.6), current year walkthrough and supporting documents (3.2)
13-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Audit committee preparation and meeting to discuss internal control opinion
13-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Meeting with Joe Beckerle, Controller, and Katy Winkelman, Asst. Controller, to discuss internal control process options
13-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Research on Other Post Employment Benefits settlement issue
13-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Review of ASC 850 (accounting standard) on selenium matters
13-Sep-2013 General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.4	\$	430.00	\$	172.00	discussion with Jordan Scott and Matt Redenius regarding changes to audit based approach due to not issuing a 404 opinion
13-Sep-2013 General (0000)	Miller,Sarah J. (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Attend Audit Committee meeting to discuss Internal Control approach
13-Sep-2013 General (0000)	Miller,Sarah J. (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Call with Bob Viets, Patriot Director, Jack Lusheski, Patriot CFO, Joe Beckerle, Patriot Controller, and Mike Hickenbotham, EY Partner to discuss whether to issue internal control report
13-Sep-2013 General (0000)	Miller,Sarah J. (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Research convenience date concept related to fresh start accounting
13-Sep-2013 General (0000)	Miller,Sarah J. (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Research fair value guidance related to selenium liability
16-Sep-2013 WT - Compensation & Benefits (0016)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.3	\$	190.00	\$	1,577.00	Prepared benefits and worker's compensation documents for selenium and benefits walkthrough
16-Sep-2013 WT - FSCP (0019)	Beckmann,Ryan M (US012918689)	Staff/Assistant-Grade 4 (444)	8.2	\$	190.00	\$	1,558.00	Detail Reviewed Financial Statement Close Process Misc. Walkthrough (6.9); Detail Reviewed Embedded Control Template (1.1)
17-Sep-2013 WT - FSCP (0019)	Beckmann,Ryan M (US012918689)	Staff/Assistant-Grade 4 (444)	6.7	\$	190.00	\$	1,273.00	Detail Reviewed Financial Statement Close Process Misc. Walkthrough
17-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918689)	Staff/Assistant-Grade 4 (444)	1.3	\$	190.00	\$	247.00	Documented test of Coal Sales application controls

Ernst & Young LLP
9/1/2013 - 9/30/2013
Fee Detail

19-Aug-2013	Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multifunctional scoping
17-Sep-2013	WT - Land Management (0014)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.1	\$	190.00	\$	1,539.00	Prepared royalty documentation for land management walkthrough (6.8); met with Lois Gray, Accounting Supervisor, to discuss required documentation for land management walkthrough (1.3)
18-Sep-2013	WT - Compensation & Benefits (0016)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$				Met with Bob Birnes, Cost Containment Manager, to discuss retiree healthcare documentation for compensation and benefits walkthrough (0.4); met with Tammy Early, Benefits Manager, to discuss employee benefits documentation for walkthrough (0.8)
18-Sep-2013	Mine Visit (0020)	Beckmann,Ryan M (US012918699)	Staff/Assistant-Grade 4 (444)	7.8	\$	190.00	\$	228.00	Prepared Coal Sales Walkthrough
18-Sep-2013	WT - Land Management (0014)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.7	\$	190.00	\$	1,463.00	Prepared royalty payment documentation for land management walkthrough
18-Sep-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$	210.00	Revisions to audit committee materials for changes in audit approach
19-Sep-2013	YE - Non-pension post-retiree (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	0.3	\$	525.00	\$	157.50	Assessment of changes to the retiree medical plan including the funding of the VEBA
19-Sep-2013	2nd Quarter (0003)	Beckmann,Ryan M (US012918699)	Staff/Assistant-Grade 4 (444)	4.1	\$	190.00	\$	779.00	Reviewed Q2 engagement for sign-offs (2.8), closed all open review notes (1.1), closed Q2 engagement (2)
19-Sep-2013	Executive Review - 404 (0005)	Cody,Diane L (US011469803)	Senior Manager-Grade 2 (212)	0.6	\$	430.00	\$	258.00	Discussion around performance of financial close process walkthrough with Dennis Williams, Internal Audit Director
19-Sep-2013	WT - Land Management (0014)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.4	\$	190.00	\$	1,026.00	Documented royalty support for land management walkthrough
19-Sep-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Drafting materials for Electronic Audit Evidence testing for Internal Audit's testing
19-Sep-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$	525.00	\$	892.50	Review of process documentation and approach (1); Discussion with Matt Redenius on review comments over process approach (7)
20-Sep-2013	YE - Non-pension post-retiree (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	3.1	\$	525.00	\$	1,627.50	Assessment of changes to the retiree medical plan including the funding of the VEBA
20-Sep-2013	Bankruptcy (LSTC)	Beckmann,Ryan M (US012918699)	Staff/Assistant-Grade 4 (444)	0.9	\$	190.00	\$	171.00	Prepared budget to actual analysis for engagement
20-Sep-2013	Mine Visit (0020)	Beckmann,Ryan M (US012918699)	Staff/Assistant-Grade 4 (444)	2.4	\$	190.00	\$	456.00	Discussed preparation of Capital Expenditure with Ashley Andrews, Accounting Manager (9); Prepared Capital Expenditure walkthrough client request listing (1.5)
20-Sep-2013	TOG - Principal Test (0022)	Beckmann,Ryan M (US012918699)	Staff/Assistant-Grade 4 (444)	4.7	\$	190.00	\$	893.00	Discussion with Mike Hickenbotham and Sarah Miller on Tested Coal Sales Controls
20-Sep-2013	Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$	430.00	\$	344.00	Discussion with Mike Hickenbotham and Sarah Miller on selenium and OPEB accounting
20-Sep-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	3.9	\$	275.00	\$	1,072.50	Review of planning strategy for change from 404 based audit to non-404 based audit.
20-Sep-2013	WT - Land Management (0014)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.9	\$	190.00	\$	1,311.00	Documented royalty payment support for land management walkthrough (6.1); met with Natasha Bealer, Accounting Supervisor, to discuss black lung tax documents for land management walkthrough (0.8)
20-Sep-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Draft of Other Post Employment Benefit materials and discussions with Matt Redenius regarding these materials
20-Sep-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Review of literature on changes to selenium technology to determine impact on Patriot's accounting
20-Sep-2013	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.4	\$	190.00	\$	76.00	Analyzed Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
23-Sep-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Discuss potential accounting impact of agreement with union with Mike Hickenbotham, EY Partner, Matt Redenius, EY Sr. Manager, Tai Danmola, EY Partner, Art Conat, EY Director
23-Sep-2013	General (0000)	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.0	\$	600.00	\$	600.00	Call with EY specialists - Matt Redenius, Art Conat and Adrian Hartley and Mike Hickenbotham partner to discuss Other Post Employment Benefits accounting.
23-Sep-2013	YE - Non-pension post-retiree (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	2.2	\$	525.00	\$	1,155.00	Review and analyze memos and documents regarding accounting treatment of agreements made with the union to take over the VEBA and the retiree medical plan (9). Discuss accounting treatment via conference calls with Matt Redenius (EY), Michael W. Hickenbotham (EY) and Joe Beckerle, Patriot Controller (1.3)
23-Sep-2013	TOG - Principal Test (0022)	Beckmann,Ryan M (US012918699)	Staff/Assistant-Grade 4 (444)	0.9	\$	190.00	\$	171.00	Walked through entity level control testing procedures with Maura Hester, EY Staff
23-Sep-2013	TOG - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.1	\$	190.00	\$	399.00	Prepared a Prepared by Client listing of documents needed to test entity level controls
23-Sep-2013	TOG - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.9	\$	190.00	\$	1,121.00	Tested entity level controls

Ernst & Young LLP
9/1/2013 - 9/30/2013
Fee Detail

19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multifunction scoping
23-Sep-2013 General (0000)	Lang,Terry (US013434939)	Staff/Assistant-Grade 3 (443)	2.0	\$	190.00	\$	380.00	Tax review of Patriot Coal Union Savings Plan
23-Sep-2013 Planning (0001)	Scott,Jordan C. (US012546890)	Senior-Grade 3 (423)	9.1	\$	275.00	\$	2,502.50	Documentation of audit strategy changes as a result of change in audit scope from a integrated audit to a non integrated audit.
23-Sep-2013 Planning (0001)	Beckmann,Ryan M. (US012918899)	Staff/Assistant-Grade 4 (444)	7.2	\$	190.00	\$	1,368.00	Revised audit plan due to change from integrated audit to non-integrated audit
23-Sep-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.3	\$	430.00	\$	559.00	Call with EY specialists - Tai Dammla, Art Conat and Adrian Hartley and Mike Hickenbotham partner to discuss Other Post Employment Benefits accounting.
23-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Discussion of Other Post Employment Benefits potential curtailment with Taiwo Dammla, EY Partner at national office
23-Sep-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Discuss accounting treatment of union take over of the VEBA via conference calls with Matt Redenius (EY), Michael W. Hickenbotham (EY) and Joe Beckerle, Patriot Controller (1.0)
23-Sep-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Review and analyze memos and documents regarding accounting treatment of agreements made with the union to take over the VEBA and the retiree medical plan.
24-Sep-2013 YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$	430.00	\$	860.00	Examined the support provided by Patriot to assess costs and methodologies related to the treatment of selenium related impacts for Category 1 and 2 discharges
24-Sep-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.3	\$	190.00	\$	247.00	Tested entity level controls
24-Sep-2013 General (0000)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	1.5	\$	375.00	\$	562.50	Discussion with Joe Beckerle (Patriot Controller) and Mike Hickenbotham (EY Partner) about the possibility of the client reflecting curtailment accounting for the Patriot Postretirement Welfare Plan as a result of agreeing to a VEBA with the union.
24-Sep-2013 Planning (0001)	Beckmann,Ryan M. (US012918899)	Staff/Assistant-Grade 4 (444)	5.1	\$	190.00	\$	969.00	Prepared Electronic Audit Evidence listing for controls testing to send to Internal Audit for testing
24-Sep-2013 Planning (0001)	Beckmann,Ryan M. (US012918899)	Staff/Assistant-Grade 4 (444)	3.1	\$	190.00	\$	589.00	Updated Combined Risk Assessment for new audit approach
24-Sep-2013 Planning (0001)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.7	\$	190.00	\$	1,273.00	Revised control listing due to change from integrated audit to non-integrated audit
24-Sep-2013 WT - Land Management (0014)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.1	\$	190.00	\$	1,539.00	Documented coal reserves supporting documentation for land management walkthrough
24-Sep-2013 General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Discussion with Matt Redenius regarding fresh start accounting issues and preparation for client meeting.
24-Sep-2013 General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	2.0	\$	525.00	\$	1,050.00	Review Combined Risk Assessment
25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Call with Katy Winkelmann, Joe Beckerle, Matt Redenius, Jordan Scott, Mike Hickenbotham to discuss Q3 accounting topics
25-Sep-2013 General (0000)	Dammola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.0	\$	600.00	\$	600.00	Call with EY specialists - Matt Redenius, Art Conat and Adrian Hartley and Mike Hickenbotham partner to discuss Other Post Employment Benefits accounting.
25-Sep-2013 General (0000)	Tevanwerk,Peva H (US012748315)	Senior-Grade 3 (423)	1.3	\$	275.00	\$	357.50	Patriot Coal/Corporation Union Savings Plan tax review
25-Sep-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.4	\$	190.00	\$	836.00	Tested entity level controls
25-Sep-2013 General (0000)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	1.5	\$	375.00	\$	562.50	Discussion with Joe Beckerle (Patriot Controller) and Mike Hickenbotham (EY Partner) about the possibility of the client reflecting curtailment accounting for the Patriot Postretirement Welfare Plan as a result of agreeing to a VEBA with the union.
25-Sep-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$	430.00	\$	430.00	Meeting with Katy Winkelmann, asst controller and Joe Beckerle controller to discuss Q3 plan and timeline.
25-Sep-2013 3rd Quarter (0004)	Scott,Jordan C. (US012546890)	Senior-Grade 3 (423)	1.0	\$	275.00	\$	275.00	Third quarter update meeting with J Beckerle, and K Winkelmann to discuss Q3 plan and timeline.
25-Sep-2013 3rd Quarter (0004)	Beckmann,Ryan M. (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$	190.00	\$	190.00	Met with Joe Beckerle (Controller) and Katy Winkelmann (Asst. Controller) to discuss Q3 plan and timeline.
25-Sep-2013 TPRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	2.0	\$	275.00	\$	550.00	Created and sent Year End request list
25-Sep-2013 WT - Review of IA (0013)	Beckmann,Ryan M. (US012918899)	Staff/Assistant-Grade 4 (444)	5.9	\$	190.00	\$	1,121.00	Documented Coal Sales walkthrough
25-Sep-2013 WT - Review of IA (0013)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.6	\$	190.00	\$	684.00	Documented Treasury walkthrough based on Internal Audits process results
25-Sep-2013 WT - Land Management (0014)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.4	\$	190.00	\$	1,596.00	Documented depletion support for land management walkthrough (7.6); met with Lois Gray, Accounting Supervisor, to discuss depletion calculations (0.8)
25-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Meeting with Joe Beckerle and Katy Winkelmann to discuss changes to OPEB and settlement accounting issues

Ernst & Young LLP
 9/1/2013 - 9/30/2013
 Fee Detail

19-Aug-2013 Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8 \$	430.00 \$	2,924.00	Review of audit strategies memo, multifunction scoping
11-Sep-2013 Travel (0054)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.0 \$	215.00 \$	1,290.00	Travel to West Virginia for mine visit for purposes of testing controls.
11-Sep-2013 Mine Visit (0020)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	4.0 \$	137.50 \$	550.00	Travel from St. Louis to Charleston, WV for mine visit of Corridor G mine.
11-Sep-2013 Travel (0054)	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	6.0 \$	215.00 \$	1,290.00	Travel from St. Louis to Charleston, WV for mine visit of Corridor G mine.
13-Sep-2013 Travel (0054)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.0 \$	215.00 \$	1,290.00	Travel from West Virginia mine visit back to St. Louis for purposes of testing controls
13-Sep-2013 Travel (0054)	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	5.2 \$	215.00 \$	1,118.00	Travel from Charleston, WV from mine visit back to St. Louis.
13-Sep-2013 Mine Visit (0020)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	4.0 \$	137.50 \$	550.00	Travel from Charleston, WV from mine visit back to St. Louis.
		Travel Time Audit Hours (1/2 Rate)	53.8		\$ 8,235.00	

$$\sum \text{hours} = 591.5 \quad \sum (\text{hours} \times \text{rate}) = \$ 148,790.00$$

**Exhibit A-2
 Tax Hours**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review and analyze debt issuance cost amortization schedules for the client to use for purposes of preparing its federal income tax return.	06-Sep-2013	\$430.00	0.5	\$215.00	Federal Consulting Services
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Perform amortization of debt issuance costs schedule (2.1); review client's Deferred Current Asset and providing feedback/comments (1.9)	06-Sep-2013	\$275.00	4.0	\$1,100.00	Federal Consulting Services
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Reviewed client's Deferred Current Asset and provided comments.	06-Sep-2013	\$275.00	0.3	\$82.50	Federal Consulting Services
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Meeting out at Patriot's office to meet with Kim Lionberger (company tax senior manager) to review the Company's analysis of the professional service provider fees incurred during and throughout the Company's bankruptcy proceedings.	06-Sep-2013	\$430.00	5.1	\$2,193.00	Federal Consulting Services

9.9	\$	3,590.50
0.0	-	Tax Compliance
0.0	-	Internal Audit
9.9	3,590.50	Federal Consulting Services
0.0	-	SALT Consulting Services
0.0	-	Administrative
0.0	-	Fee Application
9.9	\$	3,590.50

0.00

**Exhibit A-3
 Fee Application Hours**

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
04-Sep-2013	Bankruptcy court submissions (0053)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Preparation of third interim fee application
04-Sep-2013	Bankruptcy court submissions (0053)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Prepared August Invoice
05-Sep-2013	Bankruptcy court submissions (0053)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Prepared Consolidation of February through June Invoices for purpose of third interim fee application.
17-Sep-2013	Bankruptcy court submissions (0053)	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Prepare supporting documentation for third interim fee application.
17-Sep-2013	Bankruptcy court submissions (0053)	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	Work with tax team to revise descriptions for Professional fee analysis per Foley comments
17-Sep-2013	Bankruptcy court submissions (0053)	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	1.0	\$ 190.00	\$ 190.00	Revised time descriptions for bankruptcy court fee filing
19-Sep-2013	Bankruptcy court submissions (0053)	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.2	\$ 375.00	\$ 450.00	Work with tax team to revise descriptions for Professional fee analysis per Foley comments
19-Sep-2013	Bankruptcy court submissions (0053)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Preparation of August monthly fee statement
24-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Patriot fee hearing for Union 401k
				Σ hours =	Σ (hours*rate)		
				16.1	=	\$ 4,297.50	

Ernst & Young LLP
9/1/2013 - 9/30/2013
Expense Detail

Exhibit B
Expense Detail

Incur Date	Category	Employee	Rank	Expenses	Description
06-Sep-2013	Mileage: Ground Trans	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 912 - 916. 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 = \$42.38].\Home & Office
09-Sep-2013	Lunch	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$57.93	Team lunch to discuss Patriot audit status and upcoming mine visit scope - Ryan Beckmann, Jordan Scott, Diane Cody, Matt Redenius, Mike Hickenbotham, partner, approves.
09-Sep-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$11.30	mileage to Patriot offices from EY 190 Carondelet Plaza, Clayton, for planning meeting\office to client
09-Sep-2013	Mileage: Ground Trans	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$7.91	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. 1 days total x 2 times per day (morning and night) x 7 miles = 14 miles\1733 Redbird Cove to 12312 Olive Blvd
10-Sep-2013	Airfare	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$809.00	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
10-Sep-2013	Airfare	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$826.00	Dinner while travelling to Charleston, WV for purpose of client site visit. Capped at \$20/person
10-Sep-2013	Dinner	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$20.00	Dinner in Charleston, WV for Hobet Mine Visit. Capped at \$20/person per agreement
10-Sep-2013	Dinner	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$19.96	
10-Sep-2013	Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$28.25	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 919 - 910. 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 * 2 days = \$28.25].\Home & Patriot
10-Sep-2013	Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$25.99	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. 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 2 days = 45.6 miles \Home to Patriot Coal
11-Sep-2013	Airfare	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$617.00	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
11-Sep-2013	Airfare	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$617.00	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
11-Sep-2013	Dinner	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$20.00	Dinner in Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex. Capped at \$20 per agreement.
11-Sep-2013	Taxi: Ground Trans	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$35.00	Taxi from home to airport. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
11-Sep-2013	Dinner	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$20.00	Dinner while while travelling to Charleston, WV for Hobet Mine visit. Capped at \$20 per agreement
11-Sep-2013	Breakfast	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$11.22	Breakfast while in Charleston, WV for Hobet mine visit.
11-Sep-2013	Breakfast	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$8.95	Breakfast in Charleston, WV for Hobet Mine Visit
11-Sep-2013	Dinner	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$40.00	Dinner with Keeley Farmar in Charleston during Mine Visit. Capped at \$20/person per agreement
11-Sep-2013	Dinner	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$20.00	Dinner while travelling to Charleston WV for Hobet mine visit. Capped at \$20 per agreement
11-Sep-2013	Taxi: Ground Trans	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$32.00	Taxi to airport from office during travel to Charleston WV for Hobet client site visit.
11-Sep-2013	Airfare	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$638.05	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
12-Sep-2013	Breakfast	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$13.45	Breakfast in Charleston, WV during Hobet Mine Visit
12-Sep-2013	Breakfast	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$8.95	Breakfast in Charleston, WV for Hobet Mine Visit
12-Sep-2013	Breakfast	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$12.50	Breakfast in Charleston, WV for Hobet Mine Visit

Ernst & Young LLP
9/1/2013 - 9/30/2013
Expense Detail

12-Sep-2013 Dinner	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$100.00	Dinner while travelling to Charleston, WV for Hobet Mine visit with Matt Redenius, Diane Cody, Jordan Scott, Ryan Beckmann, Keeley Farnar. Capped at \$20/person per agreement
13-Sep-2013 Breakfast	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$9.59	Breakfast while in Charleston, WV.
13-Sep-2013 Lodging	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$454.72	Lodging while out of town in Charleston, WV for mine site visit
13-Sep-2013 Breakfast	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$13.47	Breakfast while out of town. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
13-Sep-2013 Lodging	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$416.64	Lodging for 9/11 to 9/13 while in WV. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
13-Sep-2013 Taxi: Ground Trans	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$33.00	Taxi from airport to home. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
13-Sep-2013 Rental Car: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$139.07	Rental car in Charleston for mine visit - test of controls. Upgraded to 4 wheel drive at client request as driving in a coal mine.
13-Sep-2013 Rental Car: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$16.55	Rental car administrative charge in Charleston for mine visit - test of controls.
13-Sep-2013 Parking: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$32.21	Parking while at the hotel in Charleston, WV for visit to client site.
13-Sep-2013 Breakfast	Farnar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$12.43	Breakfast while in Charleston, WV.
13-Sep-2013 Breakfast	Farnar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$11.22	Breakfast in Charleston, WV.
13-Sep-2013 Lodging	Farnar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$624.96	Hotel in Charleston, WV from 9/10 to 9/13 Business purpose: Patriot Coal mine site visit
13-Sep-2013 Parking: Ground Trans	Farnar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$69.00	Parking at St. Louis airport while traveling to Charleston, WV for mine visit.
13-Sep-2013 Breakfast	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$13.00	Breakfast at airport in Charleston, WV for Hobet Mine Visit
13-Sep-2013 Parking: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$56.85	Parking at airport for travel to Charleston, WV for Hobet Mine Visit
13-Sep-2013 Parking: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$36.00	Parking at hotel while out of town. Travel to Charleston, WV for Hobet Mine Visit: Hotel Parking
13-Sep-2013 Lodging	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$624.96	Lodging while in WV. Travel to Charleston, WV for Hobet Mine Visit. Hotel from 9/10 to 9/13
13-Sep-2013 Rental Car: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$230.79	Rental car from 9/10 to 9/13 while in WV. Travel to Charleston, WV for Hobet Mine Visit
13-Sep-2013 Mileage: Ground Trans	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	\$168.94	Mileage 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. 17.5-11.5 miles over and above normal commute each way. 13 total days x 2 times per day (morning and night) x 11.5 = 299 miles \\Home to Patriot Coal minus normal commute to office\\Home to Patriot minus normal commute
14-Sep-2013 Parking: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$24.00	Lodging for 9/11 to 9/13 while in WV. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
14-Sep-2013 Lodging	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$416.64	Company's Corridor G mining complex.
20-Sep-2013 Mileage: Ground Trans	Farnar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$51.42	Union Blvd, St Louis, MO 63108 (home) and back. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 11.4 mi. difference each way. 11.4 miles x 2 times per day = 22.8 miles per day x 4 days = 91.2 miles \\Home to Patriot Coal Corporation
20-Sep-2013 Mileage: Ground Trans	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 9/16 - 9/20. 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 & Patriot
23-Sep-2013 Lunch	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$20.45	Lunch with Ryan Beckmann to discuss test of control approach, timeline, and strategy.

Ernst & Young LLP
 9/1/2013 - 9/30/2013
 Expense Detail

27-Sep-2013 Mileage: Ground Trans	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 9/23 - 9/27. 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 & Patriot
27-Sep-2013 Mileage: Ground Trans	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$51.42	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. 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 4 days = 91.2 miles \Home to Patriot Coal
27-Sep-2013 Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$8.48	mileage to airport from EY office (190 Carondelet Plaza Clayton MO) for mine visit test of controls\office to airport
27-Sep-2013 74007999-03SHINA016	Creative Services Charges (ZZ000000051)	Und ()	\$16.50	Preparation of Audit Charges for paper, color printing, and binding expenses to produce Q1 AC result books. Charges for paper, color printing, and binding materials for Q2 AC meeting
27-Sep-2013 74007999-03SHINA008	Creative Services Charges (ZZ000000051)	Und ()	\$11.00	Preparation of Audit Charges for paper, color printing, and binding expenses to produce Q1 AC result books. Charges for paper, color printing, and binding materials for Q2 AC meeting
30-Sep-2013 Mileage: Ground Trans	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$54.24	Mileage from home to Patriot (which is over and above normal commute to the office). Home (537 Purdue, University City, Mo.) to Patriot Coal = 12 miles each way. 4 days total (Sept 23 - 26) x 2 times per day (morning and night) x 12 miles = 96 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home

Σ Mileage Expenses =	\$	2,558.72
Σ Meal Expenses =	\$	1,753.52
Σ Other Expenses =	\$	3,517.66
		<u>7,829.90</u>