

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. )

**SIXTEENTH 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:	October 1, 2013 through October 31, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$276,956.50
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$221,565.20
Amount of expenses incurred during this period (net of voluntary reductions):	\$378.57

**SUMMARY SHEET PART II**

Summary of Time Recorded in Connection With  
Hourly Fee Services Rendered From October 1, 2013 through October 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.	Senior-Grade 1	\$275.00	144.7	\$39,792.50
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	15.7	\$6,751.00
Conat, Arthur L.	Executive Director-Grade 1	\$525.00	1.2	\$630.00
Deptula, Stanley L.	Partner/Principal-Grade 1	\$600.00	9.0	\$5,400.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	12.9	\$2,451.00
Gabrielson, Matthew T.	Senior Manager-Grade 2	\$430.00	1.3	\$559.00
Hartley, Adrian	Manager-Grade 4	\$375.00	1.5	\$562.50
Hester, Maura	Staff/Assistant-Grade 3	\$190.00	150.7	\$28,633.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	28.9	\$15,172.50
Hornburg, David E.	Executive Director-Grade 1	\$525.00	14.5	\$7,612.50
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	4.6	\$2,415.00
Huelsing, Sarah M.	Manager-Grade 1	\$375.00	14.0	\$5,250.00
Johnson, Gerald W.	Senior Manager-Grade 1	\$430.00	8.0	\$3,440.00
Lee, Chelsie S.	Staff/Assistant-Grade 3	\$190.00	79.8	\$15,162.00
Macharia, Caroline W.	Senior-Grade 3	\$275.00	67.8	\$18,645.00
Miller, Sarah J.	Partner/Principal-Grade 1	\$525.00	10.5	\$5,512.50
Muslic, Edita	Staff/Assistant-Grade 4	\$190.00	5.4	\$1,026.00
Natarajan, Shiva	Senior-Grade 2	\$275.00	30.1	\$8,277.50
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	48.2	\$9,158.00
O'Connell, Michael	Senior-Grade 1	\$275.00	1.0	\$275.00
Peck, Myron K. V	Executive Director-Grade 1	\$525.00	3.2	\$1,680.00
Reddick, Nathan D.	Senior-Grade 2	\$275.00	4.0	\$1,100.00
Redenius, Matthew D.	Senior Manager-Grade 1	\$430.00	59.4	\$25,542.00
Rodriguez, Nancy W.	Staff/Assistant-Grade 1	\$190.00	0.3	\$57.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	9.5	\$4,987.50
Scott, Jordan C.	Manager-Grade 1	\$375.00	65.7	\$24,637.50
Soures, Alexander J.	Manager-Grade 3	\$375.00	3.1	\$1,162.50
Stone, Trevor	Senior-Grade 1	\$275.00	17.1	\$4,702.50
Sullivan, Shannon M.	Senior-Grade 4	\$275.00	1.0	\$275.00
Uebelhack, David	Executive Director-Grade 3	\$525.00	1.0	\$525.00
Vasudeva, Sameer	Manager-Grade 1	\$375.00	9.3	\$3,487.50
Wells, Benjamin E.	Senior-Grade 1	\$275.00	53.0	\$14,575.00
<b>Total</b>			<b>876.4</b>	<b>\$259,476.50</b>
	<i>Blended Hourly Rate</i>	\$296.07		

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

NAME OF PROFESSIONAL	TITLE	TOTAL HOURS	TOTAL FEES
Cody, Diane L.	Senior Manager-Grade 2	8.2	--
Hickenbotham, Michael W.	Partner/Principal-Grade 1	6.2	--
Macharia, Caroline W.	Senior-Grade 2	31.2	--
Saphian, Ruth M.	Partner/Principal-Grade 1	2.4	--
<b>Total</b>		<b>48.0</b>	<b>\$17,500.00</b>

**SUMMARY SHEET PART III**

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

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee	851.8	\$248,217.50
Federal Tax Consulting Services	13.0	\$7,375.00
Fee Applications	11.6	\$3,864.00
Administrative Matters	0.0	\$0.00
<b>Subtotal:</b>	<b>876.4</b>	<b>\$259,456.50</b>
PROJECT CATEGORY (FIXED FEES)	HOURS	FEES
Plan Audit Services	48.0	\$17,500.00
<b>Subtotal:</b>	<b>48.0</b>	<b>\$17,500.00</b>
<b>Grand Total (Fixed Fee and Hourly Fee)</b>	<b>924.4</b>	<b>\$276,956.50</b>

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

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$378.57
<b>TOTAL:</b>	<b>\$378.57</b>

[Signature on following page.]

<sup>1</sup> 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].

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

Dated: November \_\_, 2013



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

Ernst & Young LLP  
10/1/2013 -- 10/31/2013  
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
<b>September Hours</b>							
25-Sep-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00 \$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
27-Sep-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00 \$ 262.50	
<b>October Hours</b>							
01-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.1	\$	430.00 \$ 473.00	Discussion with M. Hickenbotham, Art Conat and Adrian Hartley of HRC group regarding fresh start and changes in OPEB
01-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.1	\$	190.00 \$ 399.00	Reviewed Highland mine test of controls and documented findings
01-Oct-2013	Client Discussions/Communication (0011)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.2	\$	375.00 \$ 825.00	Meeting with K Winkelmann (Asst. Controller) and J Beckerle (Controller), M Redenius (EY), M Hickenbotham (EY) regarding fresh start timing.
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$	525.00 \$ 1,155.00	Analysis of impact of new CBA on OPEB calculations
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00 \$ 577.50	Discussion with M. Redenius, Art Conat and Adrian Hartley of HRC group regarding fresh start and changes in OPEB
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00 \$ 577.50	Review of EAE test approach with Jordan Scott (EY Mgr)
01-Oct-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.9	\$	430.00 \$ 1,677.00	Meeting with Joe Beckerle - controller, Katy Winklemann - assistant controller and Jessica Wubker - financial reporting to discuss fresh start and scoping of 2013 audit for fresh start.
01-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.6	\$	430.00 \$ 1,118.00	Review of financial statements for OPEB settlements
01-Oct-2013	TOC - Review of IA (0021)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.4	\$	375.00 \$ 1,275.00	Review of gamx file test of control documentation for changes in audit approach
01-Oct-2013	TOC - Review of IA (0021)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	2.4	\$	275.00 \$ 660.00	reviewed internal audit's testing of controls for the procure to pay process
01-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.9	\$	190.00 \$ 1,311.00	Reviewed Panther mine test of controls and documented findings
01-Oct-2013	YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	1.0	\$	525.00 \$ 525.00	Conference call with M. Hickenbotham, M Redenius, A. Hartley regarding treatment of retiree healthcare plan
01-Oct-2013	YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	0.2	\$	525.00 \$ 105.00	Preparation for conference call discussing regarding treatment of retiree healthcare plan
01-Oct-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.8	\$	375.00 \$ 675.00	Discussion with S. Natarajan regarding test of control strategy.
01-Oct-2013	WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	6.2	\$	275.00 \$ 1,705.00	completed the embedded control template for the procure to pay process
01-Oct-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	5.2	\$	375.00 \$ 1,950.00	Preparation of addendum to audit strategies memorandum for changes in approach from 404 opinion to non 404 opinion.
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$	525.00 \$ 892.50	Fresh start accounting plan meeting and timeline reviews with J Beckerle (Patriot Controller) and K. Winkelmann (Patriot Asst. Controller)
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00 \$ 787.50	Review of ASC 715 approach (.9); Discussion with Joe Beckerle, Patriot Controller and Katy Winklemann, Patriot Asst. Controller (.6)
01-Oct-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00 \$ 315.00	Discussion with Mike Hickenbotham regarding Other Post Employment Benefits accounting, Asset Retirement Obligation considerations and convenience date
02-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.6	\$	430.00 \$ 1,118.00	Review of OPEB accounting for Patriot's settlement with UMWA
02-Oct-2013	WT - Compensation & Benefits (0016)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	5.1	\$	375.00 \$ 1,912.50	Review of compensation and benefits walkthrough.
02-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	0.6	\$	190.00 \$ 114.00	Reviewed Dodge Hill mine test of controls and documented findings
02-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.4	\$	190.00 \$ 1,026.00	Reviewed Federal mine test of controls and documented findings
02-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.2	\$	190.00 \$ 608.00	Reviewed Highland mine test of controls and documented findings

Ernst & Young LLP  
10/1/2013 -- 10/31/2013  
Fee DetailPatriot  
Audit Hours

Date	Client/Project	Employee	Grade	Hours	Rate	Amount	Notes
25-Sep-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
02-Oct-2013	WT - Review of IA (0013)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	7.4	\$ 275.00	\$ 2,035.00	Updated the master control document (B00) to reflect the control risk evaluation and update procedure plan, for the various controls in the procure to pay process and land management process (4.9), reviewed documentation provided by Asst. Controller for the Boone County Water settlement (1.2), reviewed prior year internal control over financial reporting summary review memorandum (1.3)
02-Oct-2013	General (0000)	Hartley, Adrian (US013167645)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Review of accounting for OPEB Plan termination
02-Oct-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Discussion with Matt Redenius regarding considerations for convenience date for bankruptcy
02-Oct-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Discussion with C. Zuidema (EY) regarding bankruptcy convenience date
03-Oct-2013	General (0000)	Hartley, Adrian (US013167645)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Review of accounting for OPEB Plan termination
03-Oct-2013	General (0000)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	8.6	\$ 275.00	\$ 2,365.00	Reviewed all the required materials for the review controls coaching kit (6.5), prepared preliminary attachments for the coaching kit presentation (2.1)
03-Oct-2013	TOC - Review of IA (0021)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Reviewed Dodge Hill mine test of controls and documented findings
03-Oct-2013	TOC - Review of IA (0021)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Reviewed Midland mine test of controls and documented findings
03-Oct-2013	WT - Review of IA (0013)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	9.0	\$ 375.00	\$ 3,375.00	Review of walkthroughs prepared by internal audit (6.2), discussions with EY team (R Beckmann, S Natarajan) to discuss documentation of IA walkthrough approach (2.8)
04-Oct-2013	TOC - Review of IA (0021)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.2	\$ 190.00	\$ 418.00	Reviewed testing of Internal Controls prepared by Internal Audit
04-Oct-2013	General (0000)	Uebelhack, David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Discussion with M. Redenius (EY) to discuss bankruptcy valuation considerations.
04-Oct-2013	General (0000)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	revised slides for the coaching kit presentation
04-Oct-2013	TOC - Review of IA (0021)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Updated the corporate and mine level B00 documents with test of control information.
04-Oct-2013	YE - ARO (0050)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$ 430.00	\$ 860.00	Review Patriot Asset Retirement Obligation (ARO) changes
04-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Document IT Year End Client assist review (.5), communication with KPMG over reliance approach (.5)
04-Oct-2013	Client Discussions/Communication (0011)	Hornburg, David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Conference call with M Redenius (EY) regarding bankruptcy tax valuation issues
04-Oct-2013	WT - Review of IA (0013)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Reviewed the process documentation for the Treasury process (3.2)
04-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of Biochemical Reactor Technology (Biochemical Reactor) files regarding selenium potential changes
04-Oct-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Research and draft memorandum to M Hickenbotham and M Redenius regarding planning materiality and stub year
07-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	6.0	\$ 190.00	\$ 1,140.00	Updated the status of client assist list (1.0); Performed logical access testing of passwords for all in-scope applications (1.5); Began performing logical access control testing for new hires (3.5)
07-Oct-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 3 (423)	0.5	\$ 275.00	\$ 137.50	Discussed status and open items prior to rolling off engagement with B Wells and C Lee.
07-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of potential curtailment on logal county
07-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of revised disclosure statement and term sheet
07-Oct-2013	WT - Land Management (0014)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	7.9	\$ 190.00	\$ 1,501.00	Documented depletion procedures for land management walkthrough
07-Oct-2013	WT - Compensation & Benefits (0016)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	7.2	\$ 275.00	\$ 1,980.00	Review Comp & Benefits walkthrough
07-Oct-2013	YE - ARO (0050)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$ 430.00	\$ 860.00	Review of selenium documentation for the Company's change in selenium technologies to BCR
07-Oct-2013	3rd Quarter (0004)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Prepare lead sheets for the other current assets, long term debt, other non current liabilities, trail balance, and income statement. (4.4) Prepared quarterly review and independence checklists (3.8)
07-Oct-2013	TSRS (0010)	Peck V, Myron K (US011639486)	Executive Director-Grade 3 (133)	3.2	\$ 525.00	\$ 1,680.00	Review of IT General Control walkthrough documentation
07-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	4.0	\$ 275.00	\$ 1,100.00	Reviewed evidence received for YE client assist (1.0); Reviewed password setting requirements (.9); Prepared listing of controls to be tested by Internal Audit (1.1); Prepared listing of outstanding items (1.0)

Ernst & Young LLP  
10/1/2013 -- 10/31/2013  
Fee DetailExhibit A-  
Audit Hours  
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Date	Description	Name (ID)	Grade	Hours	Rate	Amount	Notes
25-Sep-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
07-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of selenium accounting guidance and impact on emergence and quarterly results
08-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Call with Mike Hickenbotham, Chip Johnson, and Matt Redenius to discuss valuation of selenium liability
08-Oct-2013	WT - Land Management (0014)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.7	\$ 190.00	\$ 513.00	Documented supplemental control workbook for land management walkthrough
08-Oct-2013	WT - Compensation & Benefits (0016)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.4	\$ 275.00	\$ 1,210.00	Review Comp & Benefits walkthrough
08-Oct-2013	TOC - Review of IA (0021)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	7.8	\$ 190.00	\$ 1,482.00	Reviewed and analyzed the controls template and determined which controls were Review and Retest (6.1); Prepared retest controls (1.7)
08-Oct-2013	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Discussion of BCR technology and fresh start accounting with Chip Johnson, Senior Manager.
08-Oct-2013	YE - ARO (0050)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$ 430.00	\$ 860.00	Review of selenium documentation for the Company's change in selenium technologies to BCR
08-Oct-2013	3rd Quarter (0004)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Documented AR Aging (1.4); documented inventory lead sheets (1.9)
08-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	4.5	\$ 275.00	\$ 1,237.50	Meeting with Alyson Dildine (IBM) over New Hire listing (.6); analyzing testing approach with staff for New User testing for all in-scope apps (2.2); Determined approach for testing password requirement settings (.8); Drafting follow-up requests to KPMG for missing workpapers (.9)
08-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Reviewed IA testing of logical access 5.1 New Hire access (1.9); Prepared the listings to perform logical access 5.1 New Hire access for independent testing (2.1); Reviewed IA testing of logical access 5.2 Terminated access (1.8); Prepared the listings to perform logical access 5.2 Terminated access (2.2).
09-Oct-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 3 (423)	0.5	\$ 275.00	\$ 137.50	Discusses IT Audit open items with B Wells and C Lee (both EY)
09-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	3.0	\$ 275.00	\$ 825.00	Updated status and sent follow-up requests to IBM related to IT General Control testing (2.1); Tested password requirement settings.9
09-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	4.0	\$ 190.00	\$ 760.00	Began testing logical access 5.1 New Hire access (1.8); Began testing logical access 5.2 Terminated user access (2.2)
10-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.0	\$ 430.00	\$ 430.00	update call with Jack Lusheski - CFO and Mike Hickenbotham to discuss Peabody and Arch settlements
10-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$ 430.00	\$ 344.00	meeting with Jon Mchale - Patriot Engineer, Katy Winkelmann - asst. controller, Joe Beckerle - controller to discuss selenium liability change as a result of Biochemical Reactor technology selection.
10-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Call with Matt Redenius, Chip Johnson, Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Patriot Controller), John McHale (Patriot Engineer), Jim Constant (Patriot Engineer), Kent Hartzog (Patriot Operations Manager) regarding valuation of selenium liability for fresh-start accounting and Q3 event
10-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Mike Hickenbotham, Matt Redenius and Jack Lusheski, Patriot CFO, to discuss settlement with Peabody and Arch
10-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.3	\$ 430.00	\$ 1,419.00	Review of selenium liability - Biochemical Reactor technology applicability, cost estimates and discussion with partner.
10-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	8.5	\$ 275.00	\$ 2,337.50	Addressed staff supervision/questions for termination testing (1.9); Addressed staff supervision/questions for new user testing (2.1); Prepared list of review comments for staff (1.2); follow-up with Alyson Dildine (IBM) on outstanding items related to control testing (.6); review of AccuPay/Mainframe relationship (2.3); Reviewed Logical Access walkthrough (1.0)
10-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.4	\$ 190.00	\$ 1,596.00	Finalized testing of logical access 5.1 New Hire access and updated testing matrix (2.5); Finalized testing of logical access 5.2 Terminated access and updated testing matrix (2.6); Updated client request listing for logical access walkthrough (.3); Put together population completeness for logical access 5.2 Terminated access and logical access 5.1 New Hire access (3.0)

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8		\$	525.00	\$	420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
11-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	8.0		\$	275.00	\$	2,200.00	Prepared Request list for change listings for all in-scope applications (1.0); review of user access review evidence (1.2); Prepared outstanding items list to send to A Dildine (IBM) (.5); Mainframe admin testing (2.5); Performed Domain Admin testing (2.8)
11-Oct-2013 TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.5		\$	190.00	\$	1,615.00	Finalized and updated testing matrix for logical access 5.2 Terminated acces (.4); Compared listing of terminated users with access to the applications to the AD listing (.7); Created client request list for change management year end testing (.6); Review of internal audit's testing of change management (MF,LMS, SIR) 1,2, and 3 (1.9); Began testing change management (MF, LMS, SIR) 1,2,3,4 (3.0); Review of internal audit's testing of change management 1,2,3,4 (CBS,HFM, FAS) (1.9)
11-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.2		\$	275.00	\$	2,530.00	Prepared Liabilities Subject to Compromise Lead schedule (2.6); Prepared Trade Accounts Payable and Other Current Liabilities Lead Schedule (4.3); Prepared Investments Lead Schedule (2.3)
13-Oct-2013 TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.5		\$	190.00	\$	475.00	Reviewed IA testing of manage change (.6); Updated testing matrix for manage change controls (.4); Updated testing matrix for Core Business Solutions application (.5); Updated testing matrix for Fixed Asset System (.5); Updated testing matrix for Hyperion Financial Management application (.5);
14-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4	\$	190.00	\$	1,216.00	Tested and Documented AR aging for Q3	
14-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.6	\$	190.00	\$	494.00	documented fluctuation and variance explanations for AR aging	
14-Oct-2013 WT - FSCP (0019)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	2.3		\$	430.00	\$	989.00	review of Financial Statement Close Process walkthrough (1.5); discussion with Ryan Beckmann to talk about review notes on FSCP walkthrough (.8)
14-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	4.0		\$	275.00	\$	1,100.00	Prepared budget to actual (1.3); Updated detailed budget for remainder of year (.7); scheduling time for IT Year End Testing (1.5); Mainframe Manage Change population review (.5)
14-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.7	\$	275.00	\$	1,017.50	Prepared Liabilities Subject to Compromise Lead	
14-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	5.3	\$	275.00	\$	1,457.50	Reviewed Inventory Lead (3.2); Reviewed Lower of Cost or Market Analysis (2.1)	
15-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.6	\$	190.00	\$	1,064.00	Tested and Documented inventory for Q3	
15-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.4	\$	190.00	\$	456.00	documented fluctuation and variance explanations for inventory	
15-Oct-2013 3rd Quarter (0004)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.4		\$	190.00	\$	1,596.00	Accounts Payable follow up with Jessie Bailey (Patriot Accountant II) to discuss reasons for increases and decreases in different accounts (2.6), Prepared Asset Retirement Obligation Liability lead sheet (4.6), Reviewed Equity Stock Comp Expense Reconciliation (1.2)
15-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	2.0	\$	275.00	\$	550.00	Mainframe Admin testing (1.7); Prepared Year End client assist update (.3)	
15-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.8	\$	430.00	\$	1,204.00	review of selenium base case estimates	
15-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	10.0	\$	275.00	\$	2,750.00	Tested Reorganization Expense (4.3); Tested Professional Fees schedule (2.6); Tested Rejected Contracts (3.1)	
15-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Review of registration rights agreements for impact on audit	
16-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	0.5	\$	525.00	\$	262.50	Reviewed quarterly review tax workpapers for Q3	
16-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.8	\$	190.00	\$	912.00	Tested and Documented other current assets for Q3	
16-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.2	\$	190.00	\$	608.00	documented fluctuation and variance explanations for other current assets	
16-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00	\$	215.00	Discussionwith EY specialist Chip Johnson related to selenium liability adjustment	
16-Oct-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Meet with K Winkelmann, Patriot Asst. Controller, to discuss timing of items for quarterly review	
16-Oct-2013 3rd Quarter (0004)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.2		\$	190.00	\$	1,558.00	Prepared Account Payables lead sheet and documented flux explanations (6.4), Prepared Other Asset and Investments lead sheet and flux explanations (1.8)
16-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.2	\$	275.00	\$	330.00	update and send year end outstanding items tracker to A Dildine (IBM) for IT General Controls testing (1.2)	
16-Oct-2013 3rd Quarter (0004)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	3.4	\$	430.00	\$	1,462.00	review of a/r (1.6); review of other assets (1.8)	



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Date	Client/Project	Employee Name (ID)	Grade	Hours	Rate	Amount	Notes
25-Sep-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00 \$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
16-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.1	\$	430.00 \$ 1,333.00	Review of selenium liability costs and Biochemical Reactor technology memo
16-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.6	\$	275.00 \$ 1,265.00	Prepared Asset Retirement Obligation Asset Rollforward (2.8); Reviewed Asset Retirement Obligation Liability Rollforward (1.8)
16-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	3.4	\$	275.00 \$ 935.00	Reviewed Other Current Assets Lead
16-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.4	\$	525.00 \$ 735.00	Review of Biochemical Reactor selenium information from engineers
16-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00 \$ 315.00	Discuss status of quarterly review information with Ryan Beckmann
17-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.9	\$	190.00 \$ 1,121.00	Tested and Documented other revenue for Q3
17-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.1	\$	190.00 \$ 399.00	documented fluctuation and variance explanations for other revenue
17-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00 \$ 215.00	Meeting with Rob Mead, Treasurer, on insurance recovery.
17-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.8	\$	430.00 \$ 1,204.00	Review of insurance claim and costs
17-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	1.1	\$	275.00 \$ 302.50	Met with Rob Mead (Patriot Treasurer) to discuss Insurance Claim Receivable status
17-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00 \$ 262.50	Meeting with Matt Redenius to discuss interim inventory approach
17-Oct-2013	3rd Quarter (0004)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.2	\$	190.00 \$ 1,558.00	Equity - Reviewed Weighted average shares calculation (2.2), Reviewed Earnings Per Share calculation (1.4), Prepared Equity rollforward (1.2), Prepared Other non current liabilities lead sheet and spoke to Lois Gray (Patriot Accountant Supervisor) about the decrease in federal account (3.4)
17-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	2.8	\$	275.00 \$ 770.00	Documented review approach (.7); Tested logical access path (1.3); Performed Logical Access admin testing (.8)
17-Oct-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 3 (423)	3.0	\$	275.00 \$ 825.00	Updated engagement with results of testing (2.4); Prepared listing of open items (.6)
17-Oct-2013	TSRS (0010)	Vasudeva, Sameer (US013383316)	Manager-Grade 1 (321)	4.5	\$	375.00 \$ 1,687.50	Review of Change Management and IT Operations Walkthrough (2.8) + Discussion with Nathan Reddick on review comments on walkthroughs (1.2) + Discussion with Ben Wells to discuss current status, project plan and YE procedures (0.5)
17-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	8.0	\$	275.00 \$ 2,200.00	Reviewed AR Lead (2.2); Reviewed AR Aging Analysis (2.4); Reviewed Misc. AR Lead (3.4)
18-Oct-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00 \$ 210.00	Discussion with M. Hickenbotham regarding fresh-start and convenience date
18-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.2	\$	190.00 \$ 228.00	Reviewed the patriot coal organizational chart and updated EY's system for all changes
18-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.2	\$	190.00 \$ 1,178.00	Tested Journal entries for high risk accounts that occurred during Q3
18-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	0.6	\$	190.00 \$ 114.00	Prepared Patriot Coal engagement letter
18-Oct-2013	YE - ARO (0050)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$	430.00 \$ 860.00	Patriot Examination of for selenium treatment technology (BCR) and response of audit team on potential 3rd QTR adjustments related to its use.
18-Oct-2013	3rd Quarter (0004)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	7.4	\$	190.00 \$ 1,406.00	Tested stock option expense
18-Oct-2013	3rd Quarter (0004)	Stone, Trevor (US012967678)	Senior-Grade 2 (422)	3.0	\$	275.00 \$ 825.00	Review of income tax workpapers.
18-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	3.0	\$	275.00 \$ 825.00	Documented request for Mainframe confirm (.4); Reviewed logical access testing (2.6)
18-Oct-2013	General (0000)	Sullivan, Shannon Maureen (US013356692)	Senior-Grade 4 (424)	1.0	\$	275.00 \$ 275.00	Performed Environmental Assessment as part of Climate Change and Sustainability Services group's review over switch to BioChemical Reactor Technology
18-Oct-2013	3rd Quarter (0004)	Hornburg, David E (US011340148)	Executive Director-Grade 4 (134)	0.5	\$	525.00 \$ 262.50	Reviewed third quarter quarterly tax workpapers
18-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$	430.00 \$ 301.00	Discussion with Joe Beckerle, Patriot Controller, and Katie Winkelman, Patriot Asst. Controller, regarding insurance recovery
18-Oct-2013	3rd Quarter (0004)	Cody, Diane L. (US011469803)	Senior Manager-Grade 3 (213)	3.2	\$	430.00 \$ 1,376.00	Review of q3- inventory (1.3); review of Asset Retirement Obligation (.6); review of other revenue (.7); discussion with Ryan Beckman on Q3 status and open items (.6)
18-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00 \$ 262.50	Meeting with S. Miller and M. Redenius to discuss strategy and approach to fresh start timing
18-Oct-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$	430.00 \$ 344.00	Meeting with Mike Hickenbotham and Sarah Miller on fresh start accounting

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Date	Client/Project	Staff	Grade	Hours	Rate	Amount	Notes
25-Sep-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
18-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Coordinated with Maura Hester (EY staff) and Ashley Andrews (Patriot Accounting Manager) to test journal entries
18-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	Met with Joe Beckerle (Patriot Controller), Katy Winkelmann (Patriot Asst. Controller) and Matt Redenius (EY) to discuss Insurance Claim Receivable status
18-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.0	\$ 275.00	\$ 1,100.00	Reviewed Other Revenue Lead (3.1); Reviewed Net Gain/Loss on disposals report (.9)
21-Oct-2013	WT - Land Management (0014)	Macharia, Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	8.1	\$ 275.00	\$ 2,227.50	Review of the land management walkthrough: walkthrough debrief with the audit team (0.3), reviewing the narratives (0.4), actual review of the walkthrough, walkthrough control workbook (7.4),
21-Oct-2013	3rd Quarter (0004)	Stone, Trevor (US012967678)	Senior-Grade 2 (422)	0.6	\$ 275.00	\$ 165.00	Discussion with Sarah Huelsing (EY) regarding Q3 return to provision.
21-Oct-2013	3rd Quarter (0004)	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 2 (322)	2.0	\$ 375.00	\$ 750.00	Reviewing Q3 tax workpapers and memo (.9); Reviewing federal Return to Provision workpapers (.3); Discussions with David Hornburg and Matt Gabrielson of EY regarding the profession fees analysis and how RTP adjustments for professional fee analysis would impact the tax provision (.8)
21-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	9.2	\$ 275.00	\$ 2,530.00	Reviewed Investments in Other Assets (3.9); Discussed WWMV Bankruptcy with Katy Winkelmann, Assistant Controller (.9); Reviewed Accounts Payable & Other Current Liabilities Lead (4.4)
21-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review of form 10-q and related disclosures for completeness and accuracy
21-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review Form 10-Q for completeness and accuracy of quarterly review
21-Oct-2013	TOC - Principal Test (0022)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.6	\$ 190.00	\$ 1,634.00	Tested Selenium for the third quarter and documented results on the selenium rollforward (6.3). Tested the Analytical Overall Review and obtained fluctuation explanations from Patriot personnel (2.3).
21-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	7.7	\$ 190.00	\$ 1,463.00	Updated client assist list (.5); Performed Manage change testing applications (7.2)
21-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	4.7	\$ 430.00	\$ 2,021.00	Review Form 10-Q for completeness and accuracy of quarterly review
21-Oct-2013	3rd Quarter (0004)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	0.8	\$ 375.00	\$ 300.00	Discussion with R Beckmann (EY) regarding selenium adjustment for Q3 and Q3 status.
21-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Performed Mainframe change management testing (1.1)
22-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.9	\$ 430.00	\$ 387.00	meeting with Katy Winkelmann to discuss selenium, WWMV, rejected contracts
22-Oct-2013	3rd Quarter (0004)	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	reviewing Q3 tax workpapers and memo
22-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	9.5	\$ 275.00	\$ 2,612.50	Documented support for Rejected Contracts (4.2); Reviewed Equity Rollforward (2.3); Reviewed Revenue by Mine (2.5); Discussed Revenue by Mine fluctuations with Jessica Wubker, Director of External Reporting (.5)
22-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.2	\$ 525.00	\$ 1,680.00	Review Form 10-Q for completeness and accuracy of quarterly review
22-Oct-2013	WT - Land Management (0014)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	6.1	\$ 375.00	\$ 2,287.50	Review of land management walkthrough.
22-Oct-2013	TOC - Principal Test (0022)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.7	\$ 190.00	\$ 1,653.00	Tested the Long Term Debt lead (4.4). Documented Board of Director meeting minutes, compensation committee minutes, and audit committee minutes (2.4) Reviewed Income Statement for the third quarter and agreed expenses to supporting documentation (1.9).
22-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	4.0	\$ 275.00	\$ 1,100.00	follow-up requests with Alyson Dildine, IBM Consultant (1.5), detail review testing for logical access (1.4), detail review testing MC-05 (1.1)
22-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	9.2	\$ 190.00	\$ 1,748.00	Update control testing status tracker (.2); Prepared testing for manage change applications (4.8); Performed testing for manage change related to the Fixed Asset System (2.1); Tested HFM (Hyperion) for manage change controls (2.1)
22-Oct-2013	WT - Review of IA (0013)	Macharia, Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	7.8	\$ 275.00	\$ 2,145.00	Review of the treasury walkthrough prepared by IA (3.2), aligning the treasury walkthrough to our current year 404 strategy (0.6), preparing the equity walkthrough (3.7), updating the control status (0.3)
22-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.2	\$ 430.00	\$ 1,376.00	Review of client responses to selenium liability questions raised by EY specialists and cash flow analyses

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Date	Client	Employee	Grade	Hours	Rate	Amount	Notes
25-Sep-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
22-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$ 430.00	\$ 301.00	review of rejected contract accrual
22-Oct-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.1	\$ 430.00	\$ 903.00	Review 10Q for appropriate figures and disclosures and submitted comments to company
22-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$ 430.00	\$ 301.00	Discussion with Jack Lushelski, Patriot CFO, on insurance settlement
23-Oct-2013	General (0000)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.5	\$ 275.00	\$ 412.50	Q3 Tax Review - Meeting with David Hornburg (EY), and Sarah Huelsing (EY), to discuss Q3 workpapers and related questions.
23-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.5	\$ 275.00	\$ 412.50	Q3 Income Tax Review - Reviewed documentation for Return to Provision and analysing RfP adjustment related to Professional Fees.
23-Oct-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	2.0	\$ 375.00	\$ 750.00	Reviewing federal Return to Provision workpapers
23-Oct-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.1	\$ 275.00	\$ 2,227.50	Reviewed Earnings Per Share Calculation (2.4); Reviewed Weighted Average Shares Calculation (3.2); Reviewed Stock Comp Expense Reconciliation (2.5)
23-Oct-2013	WT - Land Management (0014)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	6.1	\$ 275.00	\$ 1,677.50	Breaking down the land management walkthrough between coal reserves, reclamation and royalties (1.8), creating new Significant Classes of Transactions for reclamation and royalties, including related What Could Go Wongs, updating the control status and amending Combined Risk Assessment (4.3)
23-Oct-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.9	\$ 190.00	\$ 1,501.00	Created prepared by client listing for the Hobet Mine to obtain documents needed to test the Hobet Mine controls (5.7). Created prepared by client listing for the Paint Creek Mine to obtain documents needed to test the Paint Creek Mine controls (2.2)
23-Oct-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Discuss testing of Logical Access controls with Chelsie Lee (EY) (1.0)
23-Oct-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Update control testing status tracker (.5); Completed testing of manage change controls (4.2); Review of IA manage change controls (.3); Selected sample and sent out the request for manage change controls(1.2); Complete manage change testing for remaining applications(2.8);
23-Oct-2013	3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	2.0	\$ 525.00	\$ 1,050.00	review of return to tax provision (.9); meeting with S. Huelsing and M. Gabrielson to discuss return to provision items
23-Oct-2013	3rd Quarter (0004)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	0.8	\$ 430.00	\$ 344.00	review of equity .8
23-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Q3 Tax Review - Clearing review notes related to income tax workpapers.
24-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.9	\$ 430.00	\$ 1,247.00	Review of liabilities subject to compromise
24-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.5	\$ 430.00	\$ 645.00	Review Form 10-Q for completeness and accuracy of quarterly review
24-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.6	\$ 430.00	\$ 1,548.00	review of selenium adjustment
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.2	\$ 275.00	\$ 330.00	Q3 Income Tax Review - Drafting Q3 Tax Review Memo
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.8	\$ 275.00	\$ 495.00	Q3 Income Tax Review - Return to provision analysis & documentation in Tax Review Memo.
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.2	\$ 275.00	\$ 330.00	Q3 Income Tax Review - Return to provision analysis - determining isolated impact of reorg expense return to provisions entires.
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.8	\$ 275.00	\$ 220.00	Q3 Income Tax Review - Revisions to Q3 Tax Review Memo - inputing client explanations for return to provision differences
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Q3 Income Tax Review - Tangible property regulations inserted to Tax Review Memo.
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Q3 Tax Review - Meeting with David Hornburg (EY), and Sarah Huesling (EY) to discuss Q3 issues: RfP and Q3 professional fees calculation.
24-Oct-2013	WT - Land Management (0014)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	7.8	\$ 275.00	\$ 2,145.00	Updating the walkthrough controls for coal reserves, royalties and reclamation
24-Oct-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	4.0	\$ 375.00	\$ 1,500.00	Review of Federal Return to Provision workpapers
24-Oct-2013	3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.1	\$ 375.00	\$ 1,537.50	Review of selenium estimate adjustment documentation.

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
24-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9	\$	275.00	\$	2,172.50	Prepared Overall Analytical Review (OAR) (2.4); Reviewed OAR fluctuation explanations (4.2); Reviewed Audit Committee book (1.3)
24-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Review of insurance claims and related accounting treatment and consultations
24-Oct-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Review client's selenium memo
24-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.3	\$	190.00	\$	627.00	Analyzed a listing of Journal Entries and filtered the listing to select Journal Entries for testing (3.0); Selected a sample of journal entries (.3)
24-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.2	\$	190.00	\$	988.00	Created prepared by client listing for Corporate to obtain documents needed to test the Corporate level controls
24-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.9	\$	275.00	\$	522.50	Testing of IT General Controls status meeting with Chelsie Lee (EY) and Sameer Vasudeva (EY) (.8), Followed up with A Dildine (IBM) related to outstanding items (.3), Discussed review notes with Chelsie Lee (EY) (.8)
24-Oct-2013 TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.5	\$	190.00	\$	1,615.00	Updated testing matrix for manage change control with testing results (.5); Completed review of all manage change testing for all applications (8.0);
24-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$	525.00	Review of treatment of deal cost on tax provision
24-Oct-2013 3rd Quarter (0004)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	4.8	\$	525.00	\$	2,520.00	Read & provide comments on 10-Q
24-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Review of backstop plans with Knighthead
24-Oct-2013 General (0000)	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 3 (213)	1.3	\$	430.00	\$	559.00	Analyze income tax provision treatment of third party service provider fee amounts.
24-Oct-2013 TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	0.5	\$	375.00	\$	187.50	Attended status update meeting for update on testing with Ben Wells and Chelsie Lee
24-Oct-2013 3rd Quarter (0004)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Discuss the 3rd quarter significant items with M. Redenius
25-Oct-2013 WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.6	\$	275.00	\$	990.00	Documented Tax Walkthrough
25-Oct-2013 3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Discussion with David Hornburg and Matt Gabrielson of EY regarding how Return to Provision adjustments for professional fee analysis would impact the tax provision
25-Oct-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.8	\$	375.00	\$	1,800.00	Review of Q3 independence (1.6) and overall analytical review (3.2)
25-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	6.5	\$	275.00	\$	1,787.50	Conference call with John McHale (Patriot Engineer), Katy Winkelmann (Asst. Controller) & Matt Redenius (EY Sr. Manager) (1.0) to discuss selenium installation cost components; Prepared Selenium Adjustment documentation (5.5)
25-Oct-2013 General (0000)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$	525.00	Discussion with S. Huelsing and M. Gabrielson regarding return to provision
25-Oct-2013 WT - Land Management (0014)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.7	\$	275.00	\$	742.50	Created the environmental liability Significant Class of Transaction and related What Could Go Wroongs (.8); Prepared the walkthrough (1.7); amended the Combined Risk Assessment (.2)
25-Oct-2013 TOC - Principal Test (0022)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.7	\$	375.00	\$	1,762.50	Review of completeness tests for review and monitoring controls (1.5) and our designation of controls as prevent or review/monitoring (3.2)
25-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.3	\$	190.00	\$	627.00	Tested journal entries for reasonableness as part of quarterly journal entry testing
25-Oct-2013 TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	9.0	\$	190.00	\$	1,710.00	Performed technical review testing for logical access walkthrough (9);
25-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Review of walkthrough templates on sales process documentation
25-Oct-2013 General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.8	\$	375.00	\$	300.00	Reviewed backstop agreement
25-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.5	\$	190.00	\$	1,045.00	10-Q Tie out for the third quarter.
28-Oct-2013 WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.4	\$	275.00	\$	1,210.00	Prepared Tax Walkthrough
28-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.4	\$	190.00	\$	1,406.00	Created an Interim Prepared by client listing to obtain support for controls that we will be independently testing.
28-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.2	\$	190.00	\$	228.00	Reviewed controls tested by Internal Audit
28-Oct-2013 TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	2.0	\$	375.00	\$	750.00	Completed detailed review of walkthroughs for Logical Access, Manage Change and Operations and provided review comments to Senior Ben Wells

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
28-Oct-2013 WT - Land Management (0014)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	3.2	\$	430.00	\$	1,376.00	Review of coal sales walkthrough (1.6) discussion with Jordan Scott around sample testing approach (1.0); review of Q3 equity (.6)
28-Oct-2013 WT - Land Management (0014)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.8	\$	375.00	\$	1,800.00	Review of coal reserve portion of land management WT process (4.8).
28-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.8	\$	275.00	\$	1,045.00	Review of the mine visit TOCs (performed by IA) at Federal, Dodge Hill, Highland, Midland & Panther
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.3	\$	430.00	\$	129.00	Review of EQR comments on 10Q
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.6	\$	430.00	\$	258.00	Review of EY audit committee materials to be presented to Audit Committee at upcoming meeting
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.4	\$	430.00	\$	172.00	Review of board minutes for impact on quarterly review
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.4	\$	430.00	\$	602.00	Review of fixed asset impairment memo and client documentation
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.9	\$	430.00	\$	817.00	Review of liabilities subject to compromise and rejected contracts
28-Oct-2013 3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Tax Professional fees discussion for 2012 RTP and 2013 estimate; updating analysis on RTP VA allocation impact
28-Oct-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.6	\$	375.00	\$	1,350.00	Updates made to quarterly review memorandum in response to M Redenius and M Hickenbotham review notes.
28-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.9	\$	275.00	\$	2,447.50	Reviewed Journal Entry Testing (4.6); Reviewed Interim Request listing (3.5); Discussed Interim Requests with Ashley Andrews, Patriot Accounting Manager (.8)
28-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.6	\$	275.00	\$	165.00	Updated listing of outstanding items (.6)
28-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Review of rights offering and discussion of rights offering with Peter Hornecker of national office
28-Oct-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Review proposed accounting policy changes in fresh start accounting
28-Oct-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Participate in conference call w/ M. Redenius, M. Hickenbotham, and A. Soures to discuss term sheet for the debt/warrants
28-Oct-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$	210.00	Discussion with Alex Soures regarding draft term sheet
28-Oct-2013 General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	1.0	\$	375.00	\$	375.00	Conference call with P. Hornecker, M. Hickenbotham, S. Miller, and M. Redenius to discuss term sheet and questions related to backstop lenders and obligation to purchase loans plus warrants.
28-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.5	\$	525.00	\$	787.50	Patriot tax provision review- review and comment on return to provision adjustment
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.9	\$	430.00	\$	387.00	Call with Peter Hornecker, Mike Hickenbotham, Alex Soures - EY, to discuss accounting for backstop agreement financing.
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$	430.00	\$	301.00	Meeting with Joe Beckerle to perform standard fraud and legal inquiries and discuss Q3 Status
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00	\$	215.00	Meeting with Rob Mead, treasurer to discuss insurance claim
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$	430.00	\$	344.00	Review of summary review memorandum for Q3 audit procedures
28-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$	525.00	\$	682.50	Discussion of 10q modifications and global settlements with EQR Saphian
28-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Review of Summary Review Memo and Overall Analytical Review for Q3
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00	\$	215.00	Documentation and review of insurance claim adjustment
29-Oct-2013 WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.1	\$	275.00	\$	577.50	Prepared Tax Walkthrough
29-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	0.2	\$	275.00	\$	55.00	Review of IA's corporate level controls
29-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.2	\$	190.00	\$	1,368.00	Created an Corporate Prepared by client listing to obtain support for controls that we will be independently testing.
29-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.9	\$	190.00	\$	361.00	Obtained support for controls that we will be independently testing at the Corporate level.
29-Oct-2013 TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	2.0	\$	375.00	\$	750.00	Completed detailed review of walkthroughs for Logical Access, Manage Change and Operations and provided review comments to Senior Ben Wells

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8		\$	525.00	\$	420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
29-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	5.6		\$	275.00	\$	1,540.00	Review of the mine visit TOCs (performed by IA) at Federal, Dodge Hill, Highland, Midland & Panther
29-Oct-2013 3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	2.0		\$	375.00	\$	750.00	Tax Professional fees discussion for 2012 RTP and 2013 estimate with D. Hornburg (.8); updating analysis on RTP VA allocation impact (1.2)
29-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.1		\$	275.00	\$	2,502.50	Prepared Selenium Adjustment Summary (6.4); Prepared Selenium Cost Analysis (2.7)
29-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.4		\$	275.00	\$	385.00	Reviewed Manage Change walkthrough review comments
29-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5		\$	525.00	\$	787.50	Review and prep of summary review memorandum for third quarter.
29-Oct-2013 General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	4.2		\$	525.00	\$	2,205.00	Review SRM, OAR, and 3rd Quarter
29-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0		\$	525.00	\$	525.00	Review and revise tax provision workpapers and provide comments
29-Oct-2013 General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	1.3		\$	375.00	\$	487.50	Patriot Coal - Review of Warrant terms. Provided comments back on the summary of terms to the engagement team as well as added additional comments on the initial term sheet that was Friday
30-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5		\$	430.00	\$	215.00	Meeting with Joe Bean, Patriot General Counsel, J Scott, and R Beckmann to discuss quarterly update on legal matters
30-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.1		\$	275.00	\$	1,127.50	Review of IA's corporate level controls
30-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4		\$	190.00	\$	1,216.00	Prepared testing of controls performed independently by EY
30-Oct-2013 Client Discussions/Communication (0011)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.2		\$	375.00	\$	1,200.00	Review of prepared by client listing where we request certain documents from Patriot to prepare for interim worksteps.
30-Oct-2013 WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.1		\$	275.00	\$	1,127.50	Prepared Tax Walkthrough
30-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.3		\$	275.00	\$	2,557.50	Prepared Overall Analytical Review (3.6); Prepared Selenium Cost Analysis (2.4); Prepared Discount Rate testing (3.3)
30-Oct-2013 General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.3		\$	190.00	\$	57.00	Analyzing Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
30-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0		\$	525.00	\$	525.00	Review tax provision workpapers and provide comments
30-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.2		\$	190.00	\$	418.00	Created an Corporate Prepared by client listing to obtain support for controls that we will be independently testing.
30-Oct-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.3		\$	375.00	\$	487.50	Legal meeting with Joe Bean (Patriot General Counsel), M Redenius (EY), and R Beckmann (EY)
30-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2		\$	525.00	\$	1,155.00	Review of impairment memorandum and supporting schedules for third quarter
30-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8		\$	525.00	\$	420.00	Review of tax memo for third quarter and VA allocation
30-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	0.5		\$	525.00	\$	262.50	Review and revise tax provision memo
31-Oct-2013 General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.0		\$	430.00	\$	430.00	Review of quarterly review legal memo
31-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.1		\$	430.00	\$	1,333.00	Review revised 10-Q and responses to review comments
31-Oct-2013 3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5		\$	275.00	\$	137.50	Q3 Tax Review - Clearing review comments related to the Memo.
31-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	5.3		\$	275.00	\$	1,457.50	Review of IA's corporate level controls
31-Oct-2013 TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	5.4		\$	190.00	\$	1,026.00	Tested Hobet mine compensation and benefits level controls (5.4)
31-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.0		\$	275.00	\$	275.00	walkthrough review comments (.7), IBM SOC report analysis (.3)
31-Oct-2013 TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	0.3		\$	375.00	\$	112.50	Completed detailed review of walkthroughs for Logical Access, Manage Change and Operations and provided review comments to Senior Ben Wells
31-Oct-2013 3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.0		\$	375.00	\$	375.00	Tax Professional fees discussion for 2012 RTP and 2013 estimate with D. Hornburg and M. Garbrison
31-Oct-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.2		\$	375.00	\$	1,200.00	Revisions to impairment workpapers in response to M Redenius and S Miller review notes.
31-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9		\$	275.00	\$	2,172.50	Prepared Quarterly Representation Letter (2.6); Reviewed Selenium Rollforward (3.4); Reviewed Selenium Accretion Expense (1.9)
31-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.5		\$	190.00	\$	1,615.00	Tied out the third quarter 10-Q.



Ernst & Young LLP  
 10/1/2013 -- 10/31/2013  
 Fee Detail

Exhibit 31  
 Pg 15 of 18  
 Audit Hours

25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8				
				\$	525.00	\$	420.00
31-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$	525.00
31-Oct-2013 WT - FSCP (0019)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.1	\$	275.00	\$	577.50
31-Oct-2013 3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$	275.00	\$	137.50
			$\Sigma$ hours =		851.8	$\Sigma$ (hours*rate) =	\$ 248,217.50

Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics  
 Review and revise tax provision memo  
 Transferring the Financial Statement Close Process  
 Walkthrough to Equity (.9); Updating the CRAs & ensuring the strategy was appropriately followed.  
 Q3 Tax Review - discussion with D. Hornburg. regarding revised Memo

Ernst & Young LLP  
10/1/13-10/31/13  
Fee Detail

Exhibit 0-2  
Tax Hours

Employee	Title	Description	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	Review tax impact of preliminary allocation of professional fees	08-Oct-2013	\$525.00	1.0	\$525.00	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	discussion of status with Matt Gabrielson, EY Senior manager, for 382 and attribute reduction timing given settlement of issues with Unions and new timetable for emergence	11-Oct-2013	\$600.00	0.3	\$180.00	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	review of summary terms for rights offering and other transactions submitted 10/9/13 for tax implications and for preparation for meeting with Patriot tax personnel.	16-Oct-2013	\$600.00	2.6	\$1,560.00	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Meeting with Rich Hoffman, Director of Tax, and Kim Lionberger, Patriot Senior Manager, and David Hornburg, EY Executive Director, to discuss Sections 108 & 382 and next steps in determining calculations (2.5); Document meeting notes and conclusions (.2)	17-Oct-2013	\$600.00	2.7	\$1,620.00	Federal Consulting Services
Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	Attend meeting at Patriot with Rich Hoffman, Director of Tax, and Kim Lionberger, Patriot Senior Manager, and Stan Deptula, EY Partner, to discuss bankruptcy tax issue	17-Oct-2013	\$525.00	2.5	\$1,312.50	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Analyze treatment of ELA under §382 as a built in gain item	18-Oct-2013	\$600.00	0.3	\$180.00	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Analyze treatment of excess Loss accounts on subsidiaries of the group under the §382 provisions for Built in gain recognition	24-Oct-2013	\$600.00	3.1	\$1,860.00	Federal Consulting Services
Stone,Trevor (US012967678)	Senior-Grade 2 (422)	Q3 Tax Review - Deferred Tax Flux Analysis.	28-Oct-2013	\$275.00	0.5	\$137.50	Federal Consulting Services



Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
07-Oct-2013	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Prepared September Invoice
08-Oct-2013	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Prepared September Invoice
08-Oct-2013	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Prepare September time and expense detail for monthly fee application
10-Oct-2013	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Prepare September time and expense detail for monthly fee application
14-Oct-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 3 (213)	2.8	\$ 430.00	\$ 1,204.00	Review and revise September monthly time and expense detail.
15-Oct-2013	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Working with Ryan Beckmann and Sherry Oothout regarding billing issues and time entry details.
21-Oct-2013	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.4	\$ 375.00	\$ 900.00	Discussions with L Peterson (Foley) regarding challenges to interim fee statement by US Trustee (.6) and research into time submissions in question (1.8)
			Σ hours =	11.6	Σ (hours*rate) = \$	3,864.00

Ernst & Young LLP  
10/1/2013 -- 10/31/2013  
Expense Detail

Incur Date	Category	Employee	Rank	Expenses	Description
06-Oct-2013	General (0000)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$40.68	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. 3 days total (Oct 1-3) 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
07-Oct-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	\$58.76	Mileage from home to Patriot (which is over and above normal commute to the office). Home (3905 Castleman Ave, St. Louis, Mo.) to Patriot Coal = 13 miles each way. 4 days total (Oct 7 - 10) x 2 times per day (morning and night) x 13 miles = 104 miles\3905 Castleman Ave - 12312 Olive Blvd\Home to client site, client site to home for YE testing.\Home - Patriot; Patriot - Home
07-Oct-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	\$13.00	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 \Home to Patriot Coal
11-Oct-2013	General (0000)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	\$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 10/7 - 10/11. 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; Patriot & home
18-Oct-2013	General (0000)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	\$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 10/14 - 10/18. 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
25-Oct-2013	General (0000)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	\$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 10/21 - 10/25. 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 & Client
29-Oct-2013	General (0000)	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 (Oct 21, 22, 24, 25) 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

∑ Mileage Expenses =	\$	378.57
∑ Meal Expenses =	\$	-
∑ Other Expenses =	\$	-
	\$	<u>378.57</u>