

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

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

**SEVENTEENTH 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:	November 1, 2013 through November 30, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$306,593.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$245,274.40
Amount of expenses incurred during this period (net of voluntary reductions):	\$1,010.25

SUMMARY SHEET PART II

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

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Basinski, Benjamin P.	Senior Manager-Grade 4	\$430.00	3.4	\$1,462.00
Beckmann, Ryan M.	Senior-Grade 1	\$275.00	156.0	\$42,900.00
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	4.6	\$1,978.00
Danmola, Taiwo	Partner/Principal-Grade 1	\$600.00	1.0	\$600.00
DeCarli, Katherine E.	Staff/Assistant-Grade 3	\$190.00	78.9	\$14,991.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	151.8	\$28,842.00
Golightly, Kim O.	Partner/Principal-Grade 1	\$600.00	1.0	\$600.00
Hester, Maura	Staff/Assistant-Grade 3	\$190.00	137.0	\$26,030.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	28.9	\$15,172.50
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	5.1	\$2,677.50
Huelsing, Sarah M.	Manager-Grade 1	\$375.00	6.8	\$2,550.00
Johnson, Gerald W.	Senior Manager-Grade 1	\$430.00	15.5	\$6,665.00
Lee, Chelsie S.	Staff/Assistant-Grade 3	\$190.00	27.8	\$5,282.00
Macharia, Caroline W.	Senior-Grade 3	\$275.00	82.6	\$22,715.00
Miller, Sarah J.	Partner/Principal-Grade 1	\$525.00	22.8	\$11,970.00
Muslic, Edita	Staff/Assistant-Grade 4	\$190.00	28.0	\$5,320.00
Natarajan, Shiva	Senior-Grade 2	\$275.00	67.5	\$18,562.50
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	80.2	\$15,238.00
O'Connell, Michael	Senior-Grade 1	\$275.00	9.0	\$2,475.00
Peck, Myron K. V	Executive Director-Grade 1	\$525.00	3.3	\$1,732.50
Redenius, Matthew D.	Senior Manager-Grade 1	\$430.00	60.7	\$26,101.00
Rodriguez, Nancy W.	Staff/Assistant-Grade 1	\$190.00	1.1	\$209.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	8.0	\$4,200.00
Scott, Jordan C.	Manager-Grade 1	\$375.00	70.8	\$26,550.00
Soures, Alexander J.	Manager-Grade 3	\$375.00	4.6	\$1,725.00
Stone, Trevor	Senior-Grade 1	\$275.00	0.8	\$220.00
Uebelhack, David	Executive Director-Grade 3	\$525.00	5.0	\$2,625.00
Vasudeva, Sameer	Manager-Grade 1	\$375.00	4.3	\$1,612.50
Verma, Siddharth	Manager-Grade 2	\$375.00	10.2	\$3,825.00
Wells, Benjamin E.	Senior-Grade 1	\$275.00	20.2	\$5,555.00
White, Brian	Staff/Assistant-Grade 4	\$190.00	2.0	\$380.00
Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	11.1	\$5,827.50
Total			1,110.0	\$306,593.00
	<i>Blended Hourly Rate</i>	\$276.21		

SUMMARY SHEET PART III

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

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee	1,097.7	\$302,655.50
Federal Tax Consulting Services	11.3	\$3,337.50
Fee Applications	1.0	\$600.00
Administrative Matters	0.0	\$0.00
Subtotal:	1,110.0	\$306,593.00
PROJECT CATEGORY (FIXED FEES)	HOURS	FEES
Plan Audit Services	0.0	\$0.00
Subtotal:	0.0	\$0.00
Grand Total (Fixed Fee and Hourly Fee)	1,110.0	\$306,593.00

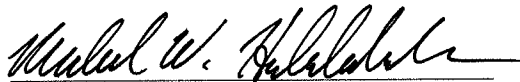
Summary of Expenses Incurred in Connection With
Services Rendered From November 1, 2013 through November 30, 2013

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$1,010.25
Meal Expenses	\$0.00
Parking/Other Expenses	\$0.00
TOTAL:	\$1,010.25

[Signature on following page.]

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

Dated: December 20, 2013



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

EXHIBIT A-1

In re Patriot Coal Corporation
Ernst Young LLP - Audit Services
November 1, 2013 through November 30, 2013

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
Unbilled Hours from October:							
01-Oct-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	2.1	\$ 525.00	\$ 1,102.50	Meeting with Patriot to discuss fresh start convenience date and status of accounting issues. Meeting attendees M. Redenius, M. Hickenbotham, C. Zuidema, J. Scott (EY); J Beckerle, K. Winkelman (Patriot Controller, Asst. Controller).
November Hours							
01-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	1.7	\$ 275.00	\$ 467.50	Review of the mine visit test of controls (performed by internal audit) at Federal, Dodge Hill, Highland, Midland & Panther
01-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Review of internal audit's corporate level controls
01-Nov-2013	WT - Financial Statement Close Process (0019)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Prepared the Equity walkthrough (3.1); updated the Combined Risk Assessment (.6); updated the test of control status document (.6)
01-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	6.0	\$ 190.00	\$ 1,140.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
01-Nov-2013	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.1	\$ 190.00	\$ 19.00	Analyzing Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
01-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion with M. Redenius, S. Miller, and M. Hickenbotham to discuss fresh start accounting issues and related timing.
01-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Call with Mike Hickenbotham, Matt Redenius and Chris Ziedema to discuss fresh start plan and upcoming meeting with client
01-Nov-2013	TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	6.3	\$ 190.00	\$ 1,197.00	Tested Hobet mine level compensation and benefits controls (3.1); Tested Hobet mine level coal inventory contrls (3.2)
01-Nov-2013	WT - Land Management (0014)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	8.2	\$ 375.00	\$ 3,075.00	Review of walkthrough of reclamation portion of land management process (4.2) and walkthrough portion of royalty section (4.0)
01-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	6.4	\$ 275.00	\$ 1,760.00	Prepared Inflation Rate testing (1.1); Prepared 3rd Party Analysis of Selenium Costs (2.3); Tested Selenium Sample Support (1.3); Tested Installation Cost Assumptions (1.7)
01-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.4	\$ 190.00	\$ 266.00	Created paper profile documents in the audit system to have record of our testing for Q3 and documentation we have obtained.
01-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.5	\$ 190.00	\$ 1,045.00	Tied out the third quarter 10-Q.
04-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	0.8	\$ 275.00	\$ 220.00	Review of Internal Audit's testing of Financial Statement Close Process (.3), land management (.3) & coal sales controls (.2)

In re Patriot Coal Corporation
Ernst Young LLP - Audit Services
November 1, 2013 through November 30, 2013

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
04-Nov-2013	TOC - Principal Test (0022)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	1.3	\$ 275.00	\$ 357.50	Review of (EY) independently tested controls
04-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review client-prepared memo and supporting spreadsheets related to adjustment of selenium accrual in Q3
04-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Review overall analytic review for Q3 procedures
04-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review quarterly summary memo in workpapers
04-Nov-2013	3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.2	\$ 375.00	\$ 450.00	Review of Q3's letter of representation for completeness
04-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.8	\$ 275.00	\$ 2,420.00	Tested Selenium Inflation Rates (6.6); Cleared Overall Analytical Review review notes (2.2)
04-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.2	\$ 190.00	\$ 1,558.00	tyed out the 10-q for the third quarter
04-Nov-2013	TSRS (0010)	Peck V,Myron K (US011639486)	Executive Director-Grade 3 (133)	3.3	\$ 525.00	\$ 1,732.50	ITGC Walkthrough Review
04-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.9	\$ 430.00	\$ 817.00	Review of 10Q changes
04-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.2	\$ 430.00	\$ 946.00	Review of Q3 GAAP checklist
04-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of selenium changes and documentation including discussions with engineers and Redenius
04-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review of rep letter compared to firm guidance
04-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Discuss selenium accrual adjustment with Mike Hickenbotham and Matt Redenius
04-Nov-2013	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	4.0	\$ 430.00	\$ 1,720.00	Analysis and write-up of the analysis of selenium remedial costs based on prior cost support provided by Patriot engineering staff.
04-Nov-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.2	\$ 375.00	\$ 825.00	Meeting with Ryan Beckmann to prepare interim audit plan
04-Nov-2013	Interim - Inventories - Coal (0025)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.3	\$ 375.00	\$ 862.50	Discussion with K Farmar, EY Staff, to discuss interim coal procedures.
04-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.8	\$ 190.00	\$ 1,672.00	Documented coal inventory lead sheets (2.1), documented lower of cost or market calculations for Black Oak and Gateway Eagle Mines (6.7)
04-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	6.1	\$ 275.00	\$ 1,677.50	Review of Internal Audit's tests of mine level controls
04-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Reviewing and testingg Internal Audit control for financial statement close process
04-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
05-Nov-2013	TOC - Principal Test (0022)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	0.7	\$ 275.00	\$ 192.50	Review of independently tested controls

In re Patriot Coal Corporation
Ernst Young LLP - Audit Services
November 1, 2013 through November 30, 2013

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Nov-2013	General (0000)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Updating interim testing strategy
05-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Review of Internal Audit's testing of Financial Statement Close Process (.2), land management (.7) & coal sales (.2) controls
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.2	\$ 525.00	\$ 105.00	Meeting with Joe Beckerle and Matt Redenius to discuss audit committee materials.
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Meeting with Katy Winkelmann (Patriot Asst. Controller) and Matt Redenius to discuss open questions on selenium accrual
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review audit committee materials prepared by client as part of audit committee meeting
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Review legal slides for audit committee meeting
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review selenium memo prepared by internal specialist Chip Johnson and related files
05-Nov-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.8	\$ 375.00	\$ 675.00	finalizing Q3 tax memo
05-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9	\$ 275.00	\$ 2,172.50	Reviewed Company Selenium Treatment Memo (2.3); Reviewed union collective bargaining agreements (5.6)
05-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.2	\$ 190.00	\$ 798.00	Prepared quarterly engagement for archive
05-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.1	\$ 190.00	\$ 589.00	tied out the 10-q for the third quarter
05-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	updating budget to actuals (.5), mainframe admin review (.5), planning of estimated hours to complete (.3)
05-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$ 430.00	\$ 215.00	Call with Bob Viets, Audit Committee Chairman, to discuss materials provided in accordance with SAS 61
05-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.8	\$ 430.00	\$ 1,634.00	Review of selenium accrual
05-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Bob Viets, Audit Committee Chairman, to discuss materials provided in accordance with SAS 61
05-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of legal update and contingencies for third quarter
05-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of selenium changes and documentation including discussions with engineers and Redenius
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Bob Viets (Audit Committee Chairman) to preview prior to audit committee meeting. Call included myself, Mike Hickenbotham and Matt Redenius
05-Nov-2013	Bankruptcy (LSTC)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.3	\$ 430.00	\$ 1,419.00	Fresh start project plan review
05-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Review of Internal Audit tests of control - mine level controls
05-Nov-2013	TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	5.9	\$ 190.00	\$ 1,121.00	Tested Hobet mine level capital expenditures controls (4.3); Tested Hobet mine level compensation benefits controls (1.6)
05-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.6	\$ 190.00	\$ 1,634.00	Documented lower of cost or market calculations for Black Stallion, American Eage, Guyan, and Peerless mines.
05-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Reviewing and Retesting Internal Audit control for Coal Sales
05-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	4.6	\$ 190.00	\$ 874.00	Reviewing and Retesting Internal Audit control for financial statement close process

In re Patriot Coal Corporation
Ernst Young LLP - Audit Services
November 1, 2013 through November 30, 2013

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	1.5			Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
					\$ 190.00	\$ 285.00	
06-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Review of Internal Audit's testing of Financial Statement Close Process (.3), land management (2.4) & coal sales (.4) controls
06-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.1	\$ 275.00	\$ 2,227.50	Reviewed Peabody and Arch Settlements (4.0); Prepared Quarterly Checklists (4.1);
06-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.1	\$ 190.00	\$ 209.00	Updated control testing status
06-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$ 430.00	\$ 301.00	Discussion with John McHale - Patriot Engineer of selenium estimates
06-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion with M Hickenbotham on fresh start accounting issues.
06-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.7	\$ 525.00	\$ 1,417.50	Fresh start planning meeting and discussion of key issues with C Zuidema
06-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of revised version of Form 10-Q
06-Nov-2013	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	0.5	\$ 430.00	\$ 215.00	Analysis and write-up of the analysis of selenium remedial costs based on prior cost support provided by Patriot engineering staff.
06-Nov-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.1	\$ 190.00	\$ 1,349.00	Prepared compensation and benefit controls for the corporate level
06-Nov-2013	TOC - Principal Test (0022)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Review of (EY) independently tested controls
06-Nov-2013	TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Prepared status and list of items we need to obtain from client for Hobet Mine level controls
06-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.4	\$ 190.00	\$ 1,596.00	Documented coal inventory flyover report and inventory rollforward for Black Oak Mine
06-Nov-2013	TOC - Review of IA (0021)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	4.7	\$ 190.00	\$ 893.00	Documented and reviewed mine level controls for following mines: Midland, Highland, Federatl, Dodge Hill, and Panther
06-Nov-2013	WT - Tax Accounting (0015)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	7.3	\$ 375.00	\$ 2,737.50	Discussion with C Macharia regarding tax process while Patriot is in bankruptcy (1.2) and review of income tax walkthrough (6.1)
06-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	7.8	\$ 190.00	\$ 1,482.00	Reviewing and Retesting Internal Audit control for Coal Sales
06-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)

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06-Nov-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.8	\$ 430.00	\$ 1,204.00	Meeting to discuss fresh start with Katy Winklemann and Joe Beckerle
06-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.7	\$ 430.00	\$ 731.00	Review of selenium accrual adjustment
07-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	0.6	\$ 275.00	\$ 165.00	Updating control testing status to reflect all controls tested and reviewed by internal audit
07-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.7	\$ 275.00	\$ 1,017.50	Review of Internal Audit's testing of Financial Statement Close Process (.4), land management (.3), & coal sales (3.0) controls
07-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.9	\$ 525.00	\$ 997.50	Meeting with Mike Hickenbotham, Matt Redenius, Jordan Scott, Ryan Beckman and Shiva Natrajan to discuss internal control testing and substantive testing approach in light of fresh start accounting
07-Nov-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	5.0	\$ 375.00	\$ 1,875.00	finalizing Q3 tax memo
07-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.2	\$ 275.00	\$ 2,255.00	Reviewed Backstop Agreement (2.4); Prepared Independence checklist (5.8)
07-Nov-2013	3rd Quarter (0004)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Independence and 8-K filings
07-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$ 430.00	\$ 344.00	Attendance at Q3 audit committee meeting.
07-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$ 430.00	\$ 215.00	Discussion with Katy Winklemann, Asst. Controller, regarding accounting for selenium
07-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.5	\$ 430.00	\$ 645.00	Review of 10Q changes
07-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Attended Audit committee meeting with the Board of Directors for Q3
07-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Post-Interim Event with M Redenius, S Miller and J Scott to discuss updated planning and controls testing approach
07-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of warrant terms and potential equity structure
07-Nov-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	8.0	\$ 525.00	\$ 4,200.00	Engagement quality review of Q3 workpapers
07-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Attend audit committee meeting
07-Nov-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.9	\$ 375.00	\$ 1,837.50	Preparation for meeting with S Miller, M Hickenbotham, M Redenius (All EY) to discuss changes to audit approach as a result of internal control opinion change (2.5); Participation is previously mentioned meeting
07-Nov-2013	Internal Meetings (0052)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Internal team meeting to discuss changes in the audit strategy. Meeting was held with M Hickenbotham, M Redenius, R Beckmann, S Miller and J Scott.
07-Nov-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.1	\$ 190.00	\$ 589.00	Reviewed Land Management Controls tested by Internal Audit
07-Nov-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.4	\$ 190.00	\$ 1,026.00	Prepared Land Management Controls independently tested by EY
07-Nov-2013	TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	3.3	\$ 190.00	\$ 627.00	Tested Hobet Mine level compensation and benefits controls (3.3)

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07-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	5.3	\$ 190.00	\$ 1,007.00	Documented coal inventory rollforward and shipping reports for Black Oak Mine
07-Nov-2013	TOC - Review of IA (0021)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	4.3	\$ 190.00	\$ 817.00	Documented and reviewed mine level controls for following mines: Midland, Highland, Federatl, Dodge Hill, and Panther (4.3)
07-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	4.4	\$ 190.00	\$ 836.00	update test of controls workpapers to reflect open items and items needing reviewed.
07-Nov-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Prepared Materials & Supplies Inventory walkthrough
08-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.1	\$ 275.00	\$ 577.50	Updating the control status to reflect all controls tested and reviewed by internal audit
08-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.1	\$ 275.00	\$ 1,952.50	Revised 8-K's (1.2); Reviewed 10-Q Tie Out (5.9)
08-Nov-2013	3rd Quarter (0004)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	2.6	\$ 190.00	\$ 494.00	Prepare third quarter for archiving
08-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.1	\$ 190.00	\$ 1,349.00	tied out the 10-q for the third quarter
08-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	4.7	\$ 275.00	\$ 1,292.50	Review of IBM SOC 1 review (report around IBM's controls) covereing Manage Change, Logical Access, and OT walkthroughs (2.7), detail review of Manage Change testing (1.2), detail review of Logical Access testing (.8)
08-Nov-2013	3rd Quarter (0004)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	0.9	\$ 430.00	\$ 387.00	clearing of review notes related to accrued expenses (.3); equity (.2); coal sales (.2); payables (.2)
08-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of Engagement Quality Reviewer (R Saphia) comments and impairment documentation
08-Nov-2013	Interim - Prepaid Expenses (0027)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Prepared Prepaid / Other Current Assets Lead Sheet
08-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	5.1	\$ 275.00	\$ 1,402.50	Review of Internal Audit's testing of Financial Statement Close Process (1.8), land management (1.7) & coal sales (1.6) controls
08-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	2.4	\$ 190.00	\$ 456.00	Testing Coal Inventory corporate controls
08-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	update mine level test of controls to determine which controls are complete
08-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	7.3	\$ 190.00	\$ 1,387.00	Completed logical access testing for new users and terms users (2.0); Updated Summary of Control Deficiencies (.3); Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server (5.0)
08-Nov-2013	TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	0.8	\$ 375.00	\$ 300.00	Review of IBM SOC 1 review (report around IBM's controls) covereing Manage Change, Logical Access, and OT walkthroughs
08-Nov-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	7.7	\$ 190.00	\$ 1,463.00	Prepared Materials & Supplies Inventory walkthrough
11-Nov-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	Reviewing scoping documentation based on the most updated quarterly review and management forecast (1.4), updating planning documentation based on executive comments (2.4)

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11-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.3	\$ 275.00	\$ 907.50	Coordinated walkthrough of Capital Expenditures with Katie DeCarli (EY)
11-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	6.4	\$ 190.00	\$ 1,216.00	Retested controls done by Internal audit for dodge hill and panther mines
11-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
11-Nov-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Documented materials and supplies inventory walkthrough
11-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	8.1	\$ 190.00	\$ 1,539.00	Discussed Capital Expenditure Walkthrough with Ryan Beckmann, EY Senior (3.3); Prepared the Capital Additions section of the Capital Expenditure Walkthrough (2.2); Prepared the Capital Additions section of the Capital Expenditure Walkthrough (2.6)
11-Nov-2013	3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	6.2	\$ 375.00	\$ 2,325.00	Review of 10-Q financial tie-out
11-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.8	\$ 275.00	\$ 1,320.00	Reviewed third quarter financial statement tie out
11-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.1	\$ 190.00	\$ 969.00	Tied out the 10-Q for the Third quarter.
11-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Detail review of new user testing (1.4); Detail review of terminated user testing (1.2); review comments compiled and sent to staff Chelsie Lee for new user and terminated user testing (1.0)
11-Nov-2013	Interim - Prepaid Expenses (0027)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Tested other deposit balance
11-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	7.4	\$ 275.00	\$ 2,035.00	Review of Internal Audit Mine level controls
12-Nov-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	4.2	\$ 275.00	\$ 1,155.00	updating combined risk assessment documentation based on change in audit strategy from an integrated audit to non-integrated audit
12-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review Backstop Rights Purchase Agreement for audit considerations
12-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.7	\$ 375.00	\$ 262.50	Review of backstop agreement executed 11/4 for audit considerations
12-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of DS and terms on peabody settlement for audit considerations
12-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of back stop agreement and accounting implications
12-Nov-2013	TOC - Principal Test (0022)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Test Coal Inventory controls
12-Nov-2013	TOC - Principal Test (0022)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Review testing of coal inventory controls

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12-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0			Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
					\$ 190.00	\$ 380.00	
12-Nov-2013	Client Discussions/Communication (0011)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.4			Discussed with Victoria Stone (client contact) about necessary documentation for the Capital Expenditure Walkthrough (.4)
					\$ 190.00	\$ 76.00	
12-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	5.7			Discussed Capital Expenditure Walkthrough with Ryan Beckmann, EY Senior (.9); Documented the Capital Expenditure Additions portion of the Capital Expenditure Walkthrough (4.8);
					\$ 190.00	\$ 1,083.00	
12-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.3			Prepared and documented the Capital Expenditure Walkthrough
					\$ 190.00	\$ 437.00	
12-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.2			Tied out the 10-Q for the Third quarter.
					\$ 190.00	\$ 1,178.00	
12-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.3			Follow-up on Windows technical review requests with Tim Howard (IBM) related to general system security settings (1.3)
					\$ 275.00	\$ 357.50	
12-Nov-2013	Bankruptcy (LSTC)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.1			Fresh start weekly update meeting with J Beckerle (Controller), K Winkelmann (Asst. Controller), D Cody (EY) and M Hickenbotham(EY)
					\$ 375.00	\$ 412.50	
12-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.3			Documented Panther Mine coal inventory
					\$ 190.00	\$ 1,577.00	
12-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.0			Prepared the Interim Property, Plant and Equipment rollforward documentation as of 9/30/2013.
					\$ 190.00	\$ 380.00	
12-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	8.1			Review of IA Mine level controls
					\$ 275.00	\$ 2,227.50	
13-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	6.0			Review of fresh start audit program
					\$ 430.00	\$ 2,580.00	
13-Nov-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.5			Meeting with Katy Winklemann assistant controller and Jessica Wubker, Manger of Finacial Reporting to discuss fresh start
					\$ 430.00	\$ 1,075.00	
13-Nov-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.2			Discussion with Shiva Natarajan (EY) to help respond to questions by S Miller (EY) on her review of the integrated audit memo.
					\$ 375.00	\$ 1,200.00	
13-Nov-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	6.8			Clearing executive comments in the planning documents (mine control approach memo)
					\$ 275.00	\$ 1,870.00	
13-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4			Weekly status call with client to discuss fresh-start accounting plan and issues. Attendees Mike Hickenbotham, Matt Redenius, Dave Rogan, Chris Ziedema of EY and Joe Beckerle, Katy Winkelmann, and Jessica Wubker of Patriot.
					\$ 525.00	\$ 735.00	
13-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.3			Review and analyze backstop agreement and potential freestanding implications of the backstop agreement from the note.
					\$ 375.00	\$ 112.50	
13-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.2			Accounting research on reorganization value and allocation to specific mine complexes.
					\$ 525.00	\$ 630.00	

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13-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Meeting to discuss accounting and reporting issues. Attendees: M. Hickenbotham, M. Redenius, C. Zuidema and D. Rogan (EY) and J. Beckerle and K. Winklman (Patriot Coal)
13-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	discussion of valuation methods with Joe Beckerle (Patriot Controller) and Matt Redenius
13-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9	\$ 275.00	\$ 2,172.50	Prepared Coal Sales Corporate Walkthrough
13-Nov-2013	TOC - Principal Test (0022)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Completed the testing of coal inventory controls
13-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	6.4	\$ 190.00	\$ 1,216.00	Reviewed and reperformed a sample of controls tested by Internal Audit for Federal and Highland Mines
13-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
13-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.7	\$ 275.00	\$ 192.50	Discussed Windows technical review questions with Chelsie Lee, Ernst & Young Staff
13-Nov-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Prepared testing analysis of selenium adjustment estimate
13-Nov-2013	Bankruptcy (LSTC)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	1.0	\$ 430.00	\$ 430.00	Meeting with Joe Beckerle (Patriot Controller), Katy Winkelman (Asst. Controller) to discuss progress on fresh start accounting
13-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	9.1	\$ 190.00	\$ 1,729.00	Documented Black Stallion coal inventory
13-Nov-2013	WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Preparation of tax walkthrough
13-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	5.1	\$ 275.00	\$ 1,402.50	Review of Internal Audit Mine level controls
14-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.1	\$ 275.00	\$ 1,127.50	Prepared Coal Sales Corporate Walkthrough
14-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.1	\$ 275.00	\$ 1,127.50	Prepared test of control request list for Paint Creek Mine
14-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	1.0	\$ 190.00	\$ 190.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
14-Nov-2013	TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Reviewed status of IT control and walkthroughs
14-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Discussed the testing of the Coal Reserves controls with Ryan Beckmann, EY Senior
14-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.6	\$ 190.00	\$ 684.00	Prepared and documented the Coal Reserves testing templates and documents
14-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Prepared the Capital Additions section of the Capital Expenditure Walkthrough (2.1); Prepared the Capital Disposals section of the Capital Expenditure Walkthrough (1.2)
14-Nov-2013	General (0000)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	4.0	\$ 430.00	\$ 1,720.00	Patriot Assessment of mine water treatment discharge costs and support using the BCR technology.
14-Nov-2013	YE - Income Taxes (0043)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.5	\$ 375.00	\$ 1,687.50	Review of prepaid and other current assets interim substantive testing
14-Nov-2013	YE - Non-pension post-retireme (0044)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.6	\$ 375.00	\$ 975.00	Discussions with S Natarajan (EY) to walk him through our interim procedures including our testing of Other Post Employment Benefits (1.5) and Coal Inventory (1.1).
14-Nov-2013	Bankruptcy (LSTC)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.3	\$ 375.00	\$ 1,237.50	Discussions with M Redenius and D Cody to discuss fresh start plan
14-Nov-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Prepared client request listing for materials and supplies inventory test of controls
14-Nov-2013	Interim - Cash (0023)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	7.8	\$ 190.00	\$ 1,482.00	Documented Guyan coal inventory
14-Nov-2013	Interim - Prepaid Expenses (0027)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	6.8	\$ 190.00	\$ 1,292.00	Substantively tested the prepaid rent account (6.0) and spkoe with Nyosha Houston, Patriot Accountant II, about the prepaid rent account and the documentations needed to support the balance. (.8)
14-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.0	\$ 190.00	\$ 190.00	Discussed how to document Property, Plant and Equipment with Ryan Beckmann.
14-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Prepared the Accrued Royalties lead schedule and selected specific mines for detail testing
14-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.0	\$ 190.00	\$ 760.00	Prepared the Interim Property, Plant and Equipment rollforward documentation as of 9/30/2013.
14-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	7.7	\$ 275.00	\$ 2,117.50	Review of Internal Audit's Mine level controls
15-Nov-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Call with M Redenius and S Miller (.4); Prepare summary of call minutes (.6)
15-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	0.2	\$ 375.00	\$ 75.00	Meeting with P Hornecker and A Soures to review debt issuance documents
15-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Discussion with Alex Soures regarding debt/equity roadmap
15-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.3	\$ 375.00	\$ 112.50	Follow-up with P Hornecker to discuss whether the backstop agreement was outstanding for longer than the emergence date
15-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	2.4	\$ 525.00	\$ 1,260.00	Review and revise project plan and timeline for fresh start accounting.

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15-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	2.9	\$ 275.00	\$ 797.50	Prepared Coal Sales Corporate Walkthrough
15-Nov-2013	Client Discussions/Communication (0011)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.3	\$ 190.00	\$ 57.00	Discussed with Victoria Stone, Accountant, documents related to the Capital Expenditure walkthrough additions
15-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Prepared and documented the Capital Expenditure Walkthrough- Additions and Disposals
15-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	detail review of logical access walkthrough
15-Nov-2013	General (0000)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	4.0	\$ 430.00	\$ 1,720.00	Assessment of mine water treatment discharge costs and support using the BCR technology.
15-Nov-2013	YE - PP&E (0041)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.2	\$ 375.00	\$ 825.00	Walk through of PP&E procedures with R Beckmann
15-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	2.1	\$ 275.00	\$ 577.50	Review of prior year documentation of the various retiree healthcare plans to determine testing approach for current year audit
15-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.6	\$ 190.00	\$ 114.00	Discussed with Ryan Beckmann, EY senior, the procedures that would need to be completed for Coal Sales test of controls
15-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.7	\$ 190.00	\$ 703.00	Prepared and documented the test of controls template for Coal Sales
15-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	7.9	\$ 190.00	\$ 1,501.00	Documented Guyan and Peerless coal inventory
15-Nov-2013	Interim - Prepaid Expenses (0027)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	7.8	\$ 190.00	\$ 1,482.00	Tested the equipment deposits and documented payment support (5.2) review intangible documentation for the testing (2.6)
15-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	6.2	\$ 275.00	\$ 1,705.00	Prepared testing approach for Coal Reserves (1.1), Mine Development (1.3), Advance Royalties (2.1), Construction in Progress (1.7)
15-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.6	\$ 190.00	\$ 1,444.00	Prepared Coal Reserve Schedule, mine development schedule, Construction in progress additions schedule, Depletion expense schedule and the Property, plant and equipment lead schedule.
15-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	8.3	\$ 275.00	\$ 2,282.50	Review of Internal Audit Mine level controls
18-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Consulted with Ryan Beckmann about Property Plant and Equipment testing for interim.
18-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Tested Property Plat and Equipment for Interim.
18-Nov-2013	Client Discussions/Communication (0011)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Discussed details of the capital expenditure process, specifically asset disposals, with Victoria Stone , Patriot Coal Accountant,

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18-Nov-2013	WT - Land Management (0014)	DeCarli, Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	5.7			Prepared and documented the Cycle Count Control of the Capital Expenditure Walkthrough (2.3); Prepared and documented the Depreciation Control of the Capital Expenditure Walkthrough (1.5); Discussed capital expenditure walkthrough approach with R Beckmann (1.9)
					\$ 190.00	\$ 1,083.00	
18-Nov-2013	YE - Non-pension post-retiree (0044)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	1.2			Discussions with Bob Brines (Patriot - Cost Containment Manager) and Jim Linden (Patriot - Workers Compensation Manager) to obtain a better understanding of the Other Post Employment Benefit and workers compensation processes, which is needed to determine nature, timing and extent of substantive procedures.
					\$ 275.00	\$ 330.00	
18-Nov-2013	YE - Non-pension post-retiree (0044)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	6.2			Reviewed prior year documentation (including narrative, claims testing, participant data testing and payments testing) related to Other Post Employment Benefits to determine suitable approach for current year testing
					\$ 275.00	\$ 1,705.00	
18-Nov-2013	Interim - Inventories - Coal (0025)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.3			Prepared coal inventory confirmations
					\$ 190.00	\$ 437.00	
18-Nov-2013	Interim - PP&E (0030)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	1.2			Discussion with R Beckmann (EY) on testing sample sizes for fixed asset interim testing.
					\$ 375.00	\$ 450.00	
18-Nov-2013	Interim - PP&E (0030)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.9			Determined PP&E testing approach (3.2) and made selections (1.7) for Royalties
					\$ 275.00	\$ 1,347.50	
18-Nov-2013	TOC - Principal Test (0022)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	1.9			Discussed capital expenditure walkthrough approach with K. DeCarli
					\$ 275.00	\$ 522.50	
18-Nov-2013	WT - Compensation & Benefits (0016)	Cody, Diane L. (US011469803)	Senior Manager-Grade 3 (213)	2.7			Review of accounting for investments walkthrough(.8), review of treasury walkthrough (1.1), review of equity (.8)
					\$ 430.00	\$ 1,161.00	
18-Nov-2013	WT - Compensation & Benefits (0016)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.3			Review and revise compensation and benefits walkthrough workpapers after EY management review by Jordan Scott
					\$ 190.00	\$ 817.00	
18-Nov-2013	Mine Visit (0020)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	1.2			Coordinated Capital Expenditure Walkthrough requests over the phone with Steve Carnell, Hobet Mine Controller
					\$ 275.00	\$ 330.00	
18-Nov-2013	WT - Review of IA (0013)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	3.1			Documented control examples in Materials and Supplies Inventory walkthrough
					\$ 190.00	\$ 589.00	
18-Nov-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5			Discussion with M Redenius and S Miller regarding reorg value and issues on fair value considerations
					\$ 525.00	\$ 787.50	
19-Nov-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.8			Call with Joe Beckerle, Duff & Phelps, Blackstone to discuss reorg value and valuation methodology for fresh start
					\$ 430.00	\$ 774.00	
19-Nov-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.2			Review of rights offering for accounting implications
					\$ 430.00	\$ 946.00	
19-Nov-2013	Interim - PP&E (0030)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.3			Consulted with Ryan Beckmann about Property Plant and Equipment testing for interim.
					\$ 190.00	\$ 627.00	
19-Nov-2013	Interim - PP&E (0030)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.5			Tested Property Plat and Equipment for Interim.
					\$ 190.00	\$ 1,045.00	
19-Nov-2013	Client Discussions/Communication (0011)	DeCarli, Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.1			Discussed Coal Sales invoices and documentation with Natasha Bealer, Accounting Supervisor
					\$ 190.00	\$ 209.00	

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19-Nov-2013	WT - Land Management (0014)	DeCarli, Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	7.1	\$ 190.00	\$ 1,349.00	Discussed the testing of the Coal Reserves controls with Ryan Beckmann, EY Senior (1.1); Prepared and documented the coal reserves test of controls testing template (4.8); Prepared and documented the Coal Sales test of controls workbooks (1.2)
19-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	0.6	\$ 275.00	\$ 165.00	Discussion with Katy Winkelmann (Patriot - Asst Controller) to obtain a better understanding of the coal act liability and the life insurance liability associated with retirees.
19-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Discussions with Bob Brines (Patriot - Cost Containment Manager) and Jim Linden (Patriot - Workers Compensation Manager) to obtain a better understanding of the Other Post Employment Benefits and workers compensation processes, which is needed to determine nature, timing and extent of substantive procedures.
19-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	2.8	\$ 275.00	\$ 770.00	Reviewed prior year documentation (including narrative, claims testing, participant data testing and payments testing) related to Other Post Employment Benefits to determine suitable approach for current year testing
19-Nov-2013	Internal Meetings (0052)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	0.7	\$ 275.00	\$ 192.50	Discussion with R Beckmann and K DeCarli on approach for fixed asset sample selections.
19-Nov-2013	Internal Meetings (0052)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Discussion with senior manager (M Redenius) on testing approach for workers compensation and Other Post Employment Benefits.
19-Nov-2013	Interim - Inventories - Coal (0025)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Internal discussion with K Farmar around nature and extent of procedures performed over coal inventory
19-Nov-2013	Interim - Inventories - Coal (0025)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.4	\$ 190.00	\$ 1,596.00	Documented Peerless Mine coal inventory balance (3.1); documented market rate reasonableness testing for coal inventory (5.3)
19-Nov-2013	Interim - PP&E (0030)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	3.3	\$ 275.00	\$ 907.50	Determined PP&E testing approach (2.6) and made selections (.7) for Construction In Process Additions
19-Nov-2013	Client Discussions/Communication (0011)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Valuation methodology discussion with S Miller (EY), M Redenius (EY), J Beckerle, Controller, Duff and Phelps representatives and Blackstone representatives.
19-Nov-2013	WT - Review of IA (0013)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	5.4	\$ 275.00	\$ 1,485.00	Prepared Coal Sales Corporate Walkthrough
19-Nov-2013	General (0000)	White, Brian (US013288386)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Valuation methodology review
19-Nov-2013	General (0000)	Verma, Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Meeting with M Hickenbotham, S Miller, P Hornecker, A Soares, M Redenius to discuss the Backstop Rights Purchase Agreement
19-Nov-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Call with M Hickenbotham, S Verma, P Hornecker, A Soares, M Redenius to discuss fresh start valuation methodology
19-Nov-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Call with Matt Redenius, Peter Hornecker and Alex Soares to discuss accounting implications of notes/warrant agreement
19-Nov-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	conf call w/ Matt Redenius, Alex Soares, and Sarah Miller regarding debt/equity/derivative roadmap

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19-Nov-2013	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	1.0	\$ 190.00	\$ 190.00	Analyzing Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
19-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.8	\$ 375.00	\$ 300.00	Call with S Miller, M Hickenbotham, S Miller, P Hornecker, A Soures, M Redenius to discuss backstop agreement
20-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.4	\$ 190.00	\$ 646.00	Consulted with Ryan Beckmann about Property Plant and Equipment testing for interim.
20-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.6	\$ 190.00	\$ 1,064.00	Tested Property Plant and Equipment at Interim.
20-Nov-2013	Client Discussions/Co munication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.8	\$ 430.00	\$ 1,634.00	Meetings with Katy Winklemann, Assistant Controller to discuss fresh start and legacy liabilities
20-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.6	\$ 190.00	\$ 304.00	Discussed Coal Sales testing of controls with Ryan Beckmann, EY Senior
20-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	6.3	\$ 190.00	\$ 1,197.00	Prepared and documented the Coal Sales Test of Controls hard copy examples
20-Nov-2013	YE - Non- pension post- retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.8	\$ 275.00	\$ 220.00	Discussions with Bob Brines (Patriot - Cost Containment Manager) and Jim Linden (Patriot - Workers Compensation Manager) to obtain a better understanding of the Other Post Employment Benefits and workers compensation processes, which is needed to determine nature, timing and extent of substantive procedures.
20-Nov-2013	Internal Meetings (0052)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.8	\$ 275.00	\$ 220.00	Discussion with senior manager (M Redenius.) on testing approach for workers compensation and Other Post Employment Benefits.
20-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	9.3	\$ 190.00	\$ 1,767.00	Documented Peerless Coal inventory balance (8.1); Selected contracts used in testing marking rate reasonableness for coal inventory pricing (1.2)
20-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	5.8	\$ 275.00	\$ 1,595.00	Determined PP&E testing approach (4.5) and made selections (1.3) for Mine Development
20-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Determined PP&E testing approach for Coal Reserves (2.2) and Depletion Expense (1.6)
20-Nov-2013	WT - Financial Statement Close Process (0019)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	7.4	\$ 275.00	\$ 2,035.00	Prepared the walkthrough for the impairment process.
20-Nov-2013	TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	3.0	\$ 375.00	\$ 1,125.00	Review of Information Technology Risk Assurance controls and walkthroughs
20-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.5	\$ 375.00	\$ 562.50	Completed reviewing the purchase agreement for audit considerations
20-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.5	\$ 375.00	\$ 562.50	Review of the Backstop Rights Purchase Agreement for audit considerations
20-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Review and analyze the Summary of Principal Terms of backstop agreement
20-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion with Mike Hickenbotham and Matt Redenius to generate plan to address fresh-start accounting issues and timing of measurement of Other Post Employment Benefits liability

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20-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Discussions with Joe Beckerle (Controller), Jack Lusheski (CFO) and Mike Hickenbotham related to financial statement reporting timeline and fresh-start reporting issues
20-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Discussion with Matt Radenius on accounting for liabilities up through and upon emergence
20-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.2	\$ 375.00	\$ 75.00	Draft summary of and questions regarding backstop agreement.
20-Nov-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.5	\$ 525.00	\$ 787.50	Discussion with M Redenius on royalty rates
20-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion of valuation matters with J Beckerle (Patriot Controller), J Lusheski (CFO) and Blackstone
20-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of convenience date matters
20-Nov-2013	General (0000)	Basinski,Benjamin P. (US011512680)	Senior Manager-Grade 4 (214)	1.9	\$ 430.00	\$ 817.00	call with Duff & Phelps, discussions with M Redenius, M Hickenbotham and the C Zuidema.
21-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.7	\$ 430.00	\$ 1,161.00	Discussions with Dave Uebelheck (EY TAS) on royalty rates (1.5), research guidance (.9), discussion with Joe Beckerle on royalty rates (.3)
21-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Consulted with Ryan Beckmann about Property Plant and Equipment testing for interim.
21-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.2	\$ 190.00	\$ 1,178.00	Tested Property Plant and Equipment at Interim.
21-Nov-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Senior-Grade 1 (421)	5.0	\$ 275.00	\$ 1,375.00	Documentation of selenium remediation memo and change of accounting estimate (3.4). Updating workpapers and detailed testing of individual cost assumptions for environmental remediation (1.1), meeting with Chip Johson of EY environmental team (.5)
21-Nov-2013	Internal Meetings (0052)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.6	\$ 275.00	\$ 165.00	Added meeting notes to document items discussed during prior week strategy update meeting to include in audit files
21-Nov-2013	Bankruptcy (LSTC)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	3.9	\$ 275.00	\$ 1,072.50	Cleared executive review notes related to the bankruptcy walkthrough
21-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	5.6	\$ 190.00	\$ 1,064.00	Documented Peerless coal inventory balance (3.4); documented coal acre-feet calculation for Black Oak Mine (2.2)
21-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.1	\$ 275.00	\$ 1,127.50	Determined PP&E testing approach (2.8) and made selections (1.3) for Depreciation Testing
21-Nov-2013	WT - Financial Statement Close Process (0019)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.4	\$ 275.00	\$ 110.00	Documented change in strategy for the impairment process from rely to not rely on controls (documentation in GAMx, ASM addendum, and meeting notes)
21-Nov-2013	WT - Financial Statement Close Process (0019)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	2.1	\$ 275.00	\$ 577.50	Prepared the walkthrough for the impairment process.
21-Nov-2013	WT - Review of IA (0013)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Prepared Coal Sales Corporate Walkthrough
21-Nov-2013	WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.4	\$ 190.00	\$ 456.00	Review and revise coal reserves portion of land management walkthrough after management review by Jordan Scott

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21-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Status meeting with Manager, Sameer Vasudeva, to discuss walkthrough review comments (0.3)
21-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Accounting and Economic discussion around the treatment of the backstop agreement with M Redenius and M Hickenbotham
21-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Review and analyze Summary of Principal Terms of backstop agreement
21-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Created a document of questions and key terms related to Summary of Principal Terms of backstop agreement
21-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Researched updating certain liabilities of the predecessor company
21-Nov-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.5	\$ 525.00	\$ 787.50	Discussion with M Redenius regarding fresh start legacy liability audit plan
21-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Meeting to discuss valuation issues regarding Other Post Employment Benefits
21-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of valuation issues for leases vs reserve bases
22-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.6	\$ 430.00	\$ 258.00	Reserach opinion guidance (AICPA vs. PCAOB standards)
22-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.7	\$ 430.00	\$ 1,161.00	Draft memo on convenience date accounting upon emergence
22-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.2	\$ 430.00	\$ 946.00	Discussion with D Uebelhack regarding fresh start legacy liability plan (1.5); Review of fresh start legacy liability audit plan (.7)
22-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Tested Property Plant and Equipment at Interim.
22-Nov-2013	Executive Review - 404 (0005)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.7	\$ 430.00	\$ 731.00	review of bankruptcy walkthrough
22-Nov-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Senior-Grade 1 (421)	3.0	\$ 275.00	\$ 825.00	Documentation of selenium remediation memo and change of accounting estimate
22-Nov-2013	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$ 430.00	\$ 860.00	Review and revise Asset Retirement Obligation workpapers
22-Nov-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.3	\$ 375.00	\$ 487.50	Discussion with M Hickenbotham regarding bankruptcy emergence logistics (scheduling, allocation of work, etc.)
22-Nov-2013	Bankruptcy (LSTC)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Cleared executive review notes related to the bankruptcy walkthrough
22-Nov-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.8	\$ 190.00	\$ 912.00	Documented materials and supplies inventory test of controls from the Hobet Mine
22-Nov-2013	TOC - Principal Test (0022)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.2	\$ 275.00	\$ 330.00	Discussion with Marge O'Connell (Patriot - Payroll Manager) and Sonya Butler (Patriot - HR Coordinator) to obtain a better understanding of the payroll process, which determines the testing approach for certain payroll controls
22-Nov-2013	TOC - Review of IA (0021)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	4.2	\$ 275.00	\$ 1,155.00	Review of test of controls related to the compensation and benefits process

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
22-Nov-2013	Client Discussions/Communication (0011)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	Discussed Repairs and Maintenance testing approach with A Andrews, Patriot Accounting Manager
22-Nov-2013	WT - Review of IA (0013)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	5.1	\$ 375.00	\$ 1,912.50	Review of procurement to pay test of controls (3.1) and coal sales - mine level walkthrough (2)
22-Nov-2013	WT - Review of IA (0013)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.4	\$ 275.00	\$ 2,310.00	Prepared Environmental Liability - Selenium Walkthrough
22-Nov-2013	WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Review and revise coal reserve portion of land management walkthrough after management review by Jordan Scott
22-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Performed physical security testing for Charleston, WV data center
22-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Drafting the roadmap for the warrants issued
22-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Review and analyze the warrant and loan agreement
22-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Call with Mike Hickenbotham, Matt Redenius and Ken Marceron (EY) to discuss 12/31/13 audit opinion language discussion w/ Matt Redenius re: liabilities and convenience date
22-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	
22-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion with Ken Marceron (EY National office) regarding the type of opinion to issue
22-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of status of coal sales walkthrough documentation with Jordan Scott
24-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	2.3	\$ 375.00	\$ 862.50	Patriot Coal - Review of summary of terms for term loan, LC and CF as well as drafting questions and summary of backstop agreement
24-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Documenting operations walkthrough (1.7)
25-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.0	\$ 275.00	\$ 2,475.00	Review Capital Expenditure Walkthrough (6.4); Prepare Capital Expenditure Walkthrough Supplement (2.6)
25-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.9	\$ 430.00	\$ 1,247.00	Review of disclosure statement
25-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	4.4	\$ 430.00	\$ 1,892.00	Review of liabilities valuation and strawman
25-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.5	\$ 430.00	\$ 645.00	meeting with Katy Winklemann (Patriot Asst. Controller), John McHale (VP Engineering), S Miller on adopted selenium technology
25-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Discussion on fresh start timing and recording of balance sheet as of 12/31/13 with M Hickenbotham, S Miller, K Marceron.
25-Nov-2013	General (0000)	Basinski,Benjamin P. (US011512680)	Senior Manager-Grade 4 (214)	1.5	\$ 430.00	\$ 645.00	discussion with M Hickenbotham, C Zuidema, and S Miller regarding fresh start timing
25-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Discussed Property Plant and Equipment testing for Interim with Ryan Beckmann, Senior associate.
25-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.7	\$ 190.00	\$ 1,273.00	Documented and Tested Property Plant and Equipment for Interim testing.
25-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	8.7	\$ 275.00	\$ 2,392.50	Finalized selections for coal act participant testing (2.4) and pay rate change testing (3.1); reviewer compensation and benefits test of controls (3.2)

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25-Nov-2013	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	1.0	\$ 430.00	\$ 430.00	Selenium cost model discussion with M Redenius, K Winkelman (Asst Controller) and J McHale (VP Engineering)
25-Nov-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.6	\$ 375.00	\$ 600.00	Meeting with M Redenius and M Hickenbotham to discuss engagement letter required once Patriot emerges from bankruptcy.
25-Nov-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Documented coal inventory test of control sample from Paint Creek Mine
25-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Documented Peerless Mine coal inventory
25-Nov-2013	WT - Compensation & Benefits (0016)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Discussed the Compensation and Benefits process with Shiva Natarajan, EY Senior 3 (1.1); Documented Compensation and Benefits Controls and Cleared any Review notes (3.7)
25-Nov-2013	TOC - Review of IA (0021)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.9	\$ 375.00	\$ 1,837.50	Review of coal sales walkthrough.
25-Nov-2013	WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	5.6	\$ 190.00	\$ 1,064.00	Documented Royalties walkthrough as a part of the land management process
25-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Prepared and documented Coal Sales Controls
25-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Documenting logical access walkthrough
25-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Joe Beckerle to discuss selenium valuation methodology (use of third party) and communication process/protocols
25-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Call with Matt Redenius, Chip Johnson, Joe Beckerle, Katy Winkelmann, and Patriot engineers to discuss Monte Carlo method of valuing selenium liability
25-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Discuss measurement of actuarial liabilities for fresh-start with Mike Hickenbotham, Matt Redenius, Chris Ziedema, and Peter Hornecker
25-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	conf call w/ M. Hickenbotham, M Redenius and S Miller regarding emergence matters
26-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.1	\$ 275.00	\$ 2,227.50	Prepare Reclamation Walkthrough
26-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	4.3	\$ 430.00	\$ 1,849.00	Research on valuation of other post employment liabilities upon emergence
26-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Discussion on resourcing and planning for year-end with M Hickenbotham, M Redenius, and S Miller
26-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion of reorg value concepts with K Winklemann (Patriot Asst Controller) and J Beckerle (Controller) including equity estimates from blackstone
26-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Discussions with C Zuidema on valuation approach on health care, black lung accrual and ARO, and selenium
26-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Discussed Property Plant and Equipment testing for Interim with Ryan Beckmann, Senior associate.
26-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.1	\$ 190.00	\$ 1,349.00	Documented and Tested Property Plant and Equipment for Interim testing.

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26-Nov-2013	TOC - Principal Test (0022)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.1	\$ 190.00	\$ 779.00	Documented materials and supplies tests of controls from Hobet Mine
26-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Prepared and Documented the Procurement to Pay Process Test of Controls and the Walkthrough (2.8); Tested Treasury Controls (.9); Documented the Treasury Bill Confirmation (.6)
26-Nov-2013	Interim - Inventories - Coal (0025)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.9	\$ 190.00	\$ 931.00	Documented coal inventory test of control sample from Paint Creek Mine
26-Nov-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.7	\$ 430.00	\$ 731.00	Meeting with katy Winklemann (asst. controller) and Joe Beckerle (Controller) to discuss reorg value and valuation of liabilities
26-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.1	\$ 190.00	\$ 589.00	Prepared and documented Coal Sales Controls
26-Nov-2013	A Binder (0008)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Prepared Engagement Letter
26-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	2.2	\$ 275.00	\$ 605.00	Documenting change management process walkthrough (2.2)
26-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Call with Katy Winklemann, Joe Beckerle, Mike Hickenbotham, and Matt Redenius to discuss convenience date, actuarial valuations of legacy liabilities, enterprise value of company
26-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Mike Hickenbotham, Matt Redenius, Peter Homecker, Mark Dieli, Tai Danmala, Ken Marceron (all EY) to discuss measurement of actuarial liabilities for predecessor versus successor period.
26-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Meeting with Matt Redenius, Mike Hickenbotham, Chris Zeidema to discuss action item list and questions to be addressed related to fresh start accounting
26-Nov-2013	General (0000)	Homecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	conf call w/ M Hickenbotham, M Redenius, S Miller, T Danmola, M Dieli, K Marceron (all EY) regarding emergence matters
26-Nov-2013	General (0000)	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.0	\$ 600.00	\$ 600.00	Consultation on emergence accounting and impact of Other Post Employment Benefits plans
27-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9	\$ 275.00	\$ 2,172.50	Prepare Reclamation Walkthrough
27-Nov-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Discussion with M Redenius regarding fresh start legacy liability audit plan
27-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of compensation and benefit walkthrough
27-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.5	\$ 190.00	\$ 1,045.00	Documented and Tested Property Plant and Equipment for Interim testing.
27-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.1	\$ 190.00	\$ 209.00	Performed Procure to Pay control testing around approval of requisitions
27-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.6	\$ 190.00	\$ 494.00	Prepared and Documented the Procurement to Pay Process Test of Controls and the Walkthrough

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
27-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Reviewing Windows operating system testing as part of Information Technology testing (0.3)
27-Nov-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.9	\$ 190.00	\$ 931.00	Documented Coal Inventory walkthrough based on interim coal inventory procedures
27-Nov-2013	WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Documented Royalties walkthrough as a part of the land management process
27-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared and documented Coal Sales Controls
12-Nov-2013	Bankruptcy court submissions (0053)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.2	\$ 375.00	\$ 1,200.00	Preparation of audit strategies addendum to finalize documentation of audit strategy due to the change in opinion from a 404 based opinion to a non-404 based opinion.
				1,097.7	Σ		
				Σ hours =	(hours*rate)	\$ 302,655.50	=

EXHIBIT A-2

In re Patriot Coal Corporation
Ernst Young LLP - Tax Services
November 1, 2013 through November 30, 2013

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Golightly, Kim O (US011370353)	Partner/Principal-Grade 1 (111)	Review and analyze recognized built in loss issue.	11/05/13	\$ 600	1.0	\$ 600

1.0 \$600.00

EXHIBIT A-3

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
05-Nov-2013	Stone, Trevor (US012967678)	Senior-Grade 2 (422)	0.8	\$ 275.00	\$ 220.00	October tax work invoice completion.
12-Nov-2013	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	6.4	\$ 275.00	\$ 1,760.00	Prepared Interim Fee Allocation Breakdown (1.8); Prepared October Invoice (4.6)
12-Nov-2013	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Revised October monthly fee statement and supporting exhibits
18-Nov-2013	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	2.3	\$ 375.00	\$ 862.50	Preparation of fee statement for October.

Σ hours = **11.3** Σ (hours*rate) = **\$ 3,337.50**

EXHIBIT B

In re Patriot Coal Corporation
Ernst Young LLP - Expenses
November 1, 2013 through November 30, 2013

Incur Date	Category	Employee	Rank	Expenses	Description
01-Nov-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$33.90	Mileage from office to Patriot (which is over and above normal commute to the office). Office 190 Carondelet Plaza, Clayton MO to Patriot Coal = 10 miles each way. 4 days total (Oct 29, 30; Nov 1, x 2 times per day (morning and night) x 10 miles = 60miles\office to client
01-Nov-2013	Mileage: Ground Trans	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 10/28 - 11/1. 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
01-Nov-2013	Mileage: Ground Trans	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	\$10.17	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 656 W Canterbury Rd, St. Louis MO (home) and back from 10/21 - 10/25. Normal commute from 656 W Canterbury Rd to Ernst & Young office is 2.4 mi. one way. Commute to Patriot Coal is 6.8 mi. resulting in a 4.4 mi. difference each way. [(4.4 miles * 2) * .565 per mile = \$4.97 * 2 days = \$9.94].\Home to work and back
08-Nov-2013	Mileage: Ground Trans	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$81.36	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. 6 days total (Oct 28, 30; Nov 1, 4,6,7) x 2 times per day (morning and night) x 12 miles = 144 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home
08-Nov-2013	Mileage: Ground Trans	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 11/4 - 11/8. 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
08-Nov-2013	Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	\$55.37	Mileage from home to Patriot Coal. Home (7521 Byron Place, Clayton, MO) is 10.5 miles from Patriot Coal (12312 Olive Blvd, Creve Coeur, MO). Normal commute from home to office is 0.7 miles.
08-Nov-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$45.20	Mileage from office to Patriot (which is over and above normal commute to the office). Office (190 Carondelet Plaza, Clayton) to Patriot Coal = 10 miles each way. 4 days total (Nov 5, 6, 7 & 8). = 80 miles total\office to client
14-Nov-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 (Nov. 11 - 14) 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.
15-Nov-2013	Mileage: Ground Trans	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	\$129.95	Milage over and above normal commute to the office. Normal commute to office = 5.5 miles 6531 Woodrow, St Louis, MO to 190 Carondelet Plaza, Clayton MO. Commute to Patriot Coal = 17 miles each way. 6531 woodrow, st louis mo to 12312 olive blvd. 17-5.5=11.5 miles over and above normal commute each way. 10 total days x 2 times per day (morning and night) x 11.5 = 230 miles \Home to Patriot minus norm commute
15-Nov-2013	Mileage: Ground Trans	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 11/11 - 11/15. 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
15-Nov-2013	Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	\$55.37	Mileage from home to Patriot Coal. Home (7521 Byron Place, Clayton, MO) is 10.5 miles from Patriot Coal (12312 Olive Blvd, Creve Coeur, MO). Normal commute from home to office is 0.7 miles.
22-Nov-2013	Mileage: Ground Trans	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 11/18 - 11/22. 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
22-Nov-2013	Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	\$55.37	Mileage from home to Patriot Coal. Home (7521 Byron Place, Clayton, MO) is 10.5 miles from Patriot Coal (12312 Olive Blvd, Creve Coeur, MO). Normal commute from home to office is 0.7 miles.
25-Nov-2013	Mileage: Ground Trans	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 (Nov. 18, 22, 25) 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
25-Nov-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$79.10	Mileage to Patriot Coal in excess of normal commute. EY office (190 Carondelet Plaza, Clayton MO) to Patriot Coal. 11/11, 11/12, 11/13, 11/15, 11/19, 11/20, 11/22. 7 days x 20 miles round trip = 140 miles\office to client

In re Patriot Coal Corporation
Ernst Young LLP - Expenses
November 1, 2013 through November 30, 2013

26-Nov-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$11.30	Mileage to Patriot Coal from EY office 190 Carondelet Plaza, Suite 1300, Clayton MO 63105, 11/25/13. 20 miles round trip. \office to client
27-Nov-2013	Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	\$42.38	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 11/25 - 11/27. 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 * 3 days = \$42.38].\Home & Patriot Coal
27-Nov-2013	Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	\$33.34	Mileage from home to Patriot Coal. Home (7521 Byron Place, Clayton, MO) is 10.5 miles from Patriot Coal (12312 Olive Blvd, Creve Coeur, MO). Normal commute from home to office is 0.7 miles. 10.5-0.7 = 9.8 miles x 2 trips per day x 3 days in week = 58.8 miles. \Home to Patriot Coal
				\$1,010.25	

<u>Σ Mileage Expenses =</u>	\$	1,010.25
<u>Σ Meal Expenses =</u>	\$	-
<u>Σ Other Expenses =</u>	\$	-
	\$	1,010.25