

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

**In re:**

**PATRIOT COAL CORPORATION, et al.,**

**Debtors.**

**Chapter 11**

**Case No. 12-12900 (SCC)**

**(Jointly Administered)**

**THIRD MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP,  
INDEPENDENT AUDITOR AND TAX ADVISOR TO THE DEBTORS, FOR  
COMPENSATION FOR SERVICES RENDERED  
AND FOR REIMBURSEMENT OF EXPENSES**

**SUMMARY SHEET PART I**

Name of Applicant:	Ernst & Young LLP
Authorized to provide professional services to:	Debtors and debtors-in-possession
Retention Date:	August 2, 2012, <i>nunc pro tunc</i> to July 9, 2012
Period for which compensation and reimbursement sought:	September 1, 2012 through September 30, 2012
Amount of total fees incurred during this period (net of voluntary reductions):	\$80,405.50
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$64,324.40
Amount of expenses incurred during this period (net of voluntary reductions):	\$652.25

**SUMMARY SHEET PART II**

In re Patriot Coal Corp., *et al.*  
Summary of Time Recorded in Connection With  
Services Rendered From September 1, 2012 through September 30, 2012

<b>NAME OF PROFESSIONAL</b>	<b>TITLE</b>	<b>HOURLY BILLING RATE</b>	<b>TIME BILLED HOURS</b>	<b>TOTAL COMPENSATION</b>
Michael Hickenbotham	Partner	525	12.5	\$6,562.50
Sarah Miller	Partner	525	3.2	\$1,680.00
Stan Deptula	Partner	525	5.3	\$2,782.50
Megan Dolan	Manager	375	14.5	\$5,437.50
Jordan Scott	Senior	275	82.1	\$22,577.50
Marta Tlalka	Senior	275	43.3	\$11,907.50
John Menchella	Staff	190	46.1	\$8,759.00
Keeley Farmar	Staff	190	48.0	\$9,120.00
Sarah Boillot	Staff	190	2.7	\$513.00
Sanchi Srivastava	Staff	190	2.0	\$380.00
Trevor Stone	Staff	190	1.0	\$190.00
Peter Hornecker	National Partner	600	6.1	\$3,660.00
Ben Wells	Staff	190	28.0	\$5,320.00
Michael O'Connell	Staff	190	6.4	\$1,216.00
David Uebelhack	National Executive Director	600	0.5	\$300.00
<b>Total</b>			<b>301.7</b>	<b>\$ 80,405.50</b>

Blended Hourly Rate: \$266.51

**HOURS AND FEES BY PROJECT CATEGORY**

<b>PROJECT CATEGORY</b>	<b>HOURS</b>	<b>FEES</b>
2012 Audit Fee	295.2	\$ 78,618.00
Fee Applications	6.5	\$ 1,787.5
<b>Total</b>	<b>301.7</b>	<b>\$ 80,405.50</b>

**SUMMARY SHEET PART III**

In re Patriot Coal Corp., *et al.*  
Summary of Expenses in Connection With  
Services Rendered From September 1, 2012 through September 30, 2012

<b>EXPENSE CATEGORY</b>	<b>EXPENSES AMOUNT</b>
Lodging	\$ 183.93
Mileage: Ground Trans	\$ 370.22
Miscellaneous: Sundry	\$ 5.00
Parking: Ground Trans	\$ 60.00
Taxi: Ground Trans	\$ 33.10
<b>Total</b>	<b>\$ 652.25</b>

Dated: October 22, 2012



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

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
04-Sep-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	190.0	361.00	Documented independent tests of controls for compensation and benefits (1.9 hours)
04-Sep-2012	WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.1	190.0	1,159.00	Documented walkthrough for compensation and benefits (6.1 hours)
04-Sep-2012	WT - Land Management (0014)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	380.00	Performed walkthrough of Land Management Area (2 hours)
04-Sep-2012	TOC - Review of IA (0021)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	570.00	Review and retest procedures tested around IA TOC including areas of Coal Sales (.4 hours), PTP (.6 hours), FSCP (1 hour), and Land Management (1 hour)
04-Sep-2012	WT - Compensation & Benefits (0016)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	9.0	275.0	2,475.00	Review of payroll portion of compensation and benefits walkthrough (4.6), review of workers compensation portion of compensation and benefits walkthrough (2.4), review of postretirement health care portion (2).
05-Sep-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	190.0	608.00	Documented Independent test of controls for compensation & benefits (3.2 hours)
05-Sep-2012	WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	190.0	912.00	Documented walkthrough for compensation and benefits (4.8 hours)
05-Sep-2012	TOC - Review of IA (0021)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	570.00	Review and retest procedures tested around IA TOC including areas of Coal Sales (.7 hours), PTP (.3 hours), FSCP (.5 hour), and Land Management (1.5 hours)
05-Sep-2012	WT - FSCP (0019)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	570.00	Performed walkthrough of FSCP Miscellaneous Area
05-Sep-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	4.0	275.0	1,100.00	Review of test of controls for the coal sales process
06-Sep-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	190.0	437.00	Documented independent test of control for compensation & benefits (2.3 hours)
06-Sep-2012	WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.7	190.0	1,083.00	Documented walkthrough for compensation and benefits (5.7 hours)
06-Sep-2012	TOC - Review of IA (0021)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	380.00	Review and retest procedures tested around IA TOC including areas of Coal Sales (.3 hours), PTP (.5 hours), FSCP (.6 hours), and Land Management (.6 hours)
06-Sep-2012	WT - FSCP (0019)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	380.00	Performed walkthrough of FSCP General Ledger Area (1.1 hours) and FSCP Miscellaneous Area (.9 hours)
06-Sep-2012	TOC - Principal Test (0022)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.1	190.0	399.00	Independent TOC work including FSCP GL (.4 hours), FSCP Misc (.6 hours, Land Management (1 hour), and Treasury (.1 hours)
06-Sep-2012	WT - Land Management (0014)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	570.00	Performed walkthrough of Land Management Area (3 hours)
06-Sep-2012	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	1.5	275.0	412.50	Meeting with Katy Winkelmann, Paul Kaufman, Mike Hickenbotham, and Sarah Miller to discuss third quarter accounting issues/events
06-Sep-2012	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	0.9	275.0	247.50	Discussions with staff members to answer EY 404 methodology testing questions, discuss timeline, and discuss status of our 404 test of control work.
06-Sep-2012	Client Discusions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	0.6	275.0	165.00	Meeting with Dennis Williams, Internal Audit Director, to discuss status of internal audit deliverables and ITRA timeline.
06-Sep-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	7.0	275.0	1,925.00	Review of test of controls for the financial statement close - miscellaneous process (4) and walkthrough (3)
07-Sep-2012	General (0000)	Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	0.6	525.0	315.00	Call to discuss the audit comittee presentation set for 9/13. call with audit partners

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Sep-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	190.0	304.00	Documented independent test of control for compensation & benefits (1.6 hours)
07-Sep-2012	WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.4	190.0	1,216.00	Documented walkthrough for compensation and benefits (6.4 hours)
07-Sep-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	525.00	Prep call and meetings for audit comm presetaion on bankruptcy process and accounting and tax implications
07-Sep-2012	General (0000)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	570.00	Independent TOC work including FSCP GL (1 hour), FSCP Misc (.9 hours), Land Management (.9 hour), and Treasury (.2 hours)
07-Sep-2012	TOC - Principal Test (0022)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	570.00	Independent TOC work including FSCP GL, FSCP Misc, Land Management, and Treasury
07-Sep-2012	WT - Land Management (0014)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	760.00	Performed walkthrough of Land Management Area (3 hours)
07-Sep-2012	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	0.6	275.0	165.00	Discussions with staff detailing new review and retest templates required
07-Sep-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	3.5	275.0	962.50	Review of test of controls for financial statement close - financial reporting process
10-Sep-2012	WT - Review of IA (0013)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	1.0	190.0	190.00	Reviewed IA's work on the Tax TOC area (.6 hours) and the Land Management area (.4 hours)
10-Sep-2012	WT - Land Management (0014)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	380.00	Performed walkthrough of the land management area
10-Sep-2012	TOC - Principal Test (0022)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	5.0	190.0	950.00	Test controls for the Tax area (3 hours), Treasury area (1 hour), and Land Management (1 hour)
10-Sep-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	9.2	275.0	2,530.00	Reviewed last year change management walkthrough (3.6 hours);Kick off meeting with Mark Phillips(0.4 hours); Setting up internet access and printer (0.5 hours); Reviewed planning documentation (1.2 hours); Reviewed last year's logical access walkthrough (2.2 hours); Reviewed last years other ITGC walkthorough (1.3 hours)
10-Sep-2012	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	8.5	190.0	1,615.00	Obtaining access badges, building access (.3 hr); Introduction/general overall of audit process kick-off meeting with Marta Tlalka, EY, and Mark Phillips, Patriot CIO (.5 hr); Review of 2011 Walkthroughs for MC, LA, & OPS (1 hr); Creation and updating templates for 2012 ITGC MC, LA, & OT walkthroughs (3 hr); Walkthrough - Logical Access, LA-3 update (1.5 hr); Walkthrough - Logical Access, LA-4 update (1.5 hr); Introduction to Keith Hanneke, setting up meeting times for walkthroughs of MC and OPS (.4 hr); Tracking & entering GT&E Patriot time (.3 hr)
11-Sep-2012	General (0000)	Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	0.4	525.0	210.00	Audit committee prep for meeting on 9/13- Tax issues associated with Ch 11
11-Sep-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	4.0	375.0	1,500.00	Finalize selenium memo (2.6); finalize tax memo (1.4)
11-Sep-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	6.8	275.0	1,870.00	Change management walkthrough (4.4 hours); meeting with Kieth Hanneke and David Schmitt to discuss other ITGCs for FAS, LMS, HFM and SIR (0.6 hours); meeting with Alison Dildine and Keith Hanneke to discuss logical access (0.7 hours); tracking open items (1.1 hours)
11-Sep-2012	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	3.2	190.0	608.00	Patriot Review OT Walkthrough for meeting, updating wording (1 hr); Operations Walkthrough Meeting with Marta Tlalka, EY, Keith Hanneke, IBM, and Dave Schmidt, IBM (1 hr); MC & LA Walkthrough Meeting with Marta Tlalka, EY, Keith Hanneke, IBM, and Alyson Dildine, IBM (1 hr); Tracking & entering GT&E Patriot time (.2 hr)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
12-Sep-2012	General (0000)	Deptula, Stanley L (US011350135)	Partner/Principal- Grade 1 (111)	0.7	525.0	367.50	Audit committee prep for meeting on 9/13- Tax issues associated with Ch 11
12-Sep-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	787.50	Preparation of audit comm materials and review of MOR and other flings 1.5
12-Sep-2012	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal- Grade 1 (111)	0.4	600.0	240.00	d/w Mike H. regarding presentation
12-Sep-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	3.2	190.0	608.00	Tested controls in the Treasury Area (2.2 hours). Tested controls in the Land Management Area (1 hour)
12-Sep-2012	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.0	190.0	380.00	Environmental liability memo finalization and sending appropriate final documentation to audit team. Document and memos converted to hardcopy and forwarded by the Climate Change and Sustainability Service for final archive.
12-Sep-2012	Planning (0001)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	8.0	275.0	2,200.00	Research of Bankruptcy accounting rules for implementation into planning documents.
12-Sep-2012	TSRS (0010)	Tlalka, Marta (US012786765)	Senior-Grade 1 (421)	7.5	275.0	2,062.50	Meeting with Joel Collins, Louis Gray, Alyson Dildine and Rick Bitzer to discuss logical access for HM, FAS and CBS (.5 hours); upading the manager on status and findings (1.2 hours); tracking open items (.6 hours), updating change management walkthrough (4.7 hours); answering staff questions (.5 hours)
12-Sep-2012	TSRS (0010)	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	4.1	190.0	779.00	Walkthrough LA-4 update evidence (1 hr); LA Walkthrough Meeting with Mark Phillips, Patriot IT, Keith Kinder, IBM, Marta Tlalka, EY, Joel Collins, Patriot IT, and Lois Gray, Patriot IT (1 hr); Outstanding items tracking and update (1.8 hr); Tracking & entering GT&E Patriot time (.3 hr)
13-Sep-2012	General (0000)	Deptula, Stanley L (US011350135)	Partner/Principal- Grade 1 (111)	3.6	525.0	1,890.00	Audit committee meeting-discuss GAAP and Tax implications of Ch 11 and anticipated issues under §382 & 108
13-Sep-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	3.8	525.0	1,995.00	Audit committee meeting to discuss variuous accouting matters (2.2), tax matters (1.1) and environmental matters (1.5)
13-Sep-2012	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal- Grade 1 (111)	0.8	600.0	480.00	follow up research related to treatment of multi-employer plans; draft and send note to Mike Hickenbotham
13-Sep-2012	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal- Grade 1 (111)	4.9	600.0	2,940.00	Attend audit committee meeting to discuss accounting considerations while operating under Chapter 11; overview of fresh-start accounting; meeting with Management in advance of audit commitee meeting; discussions with Mike Hickenbotham in preparation of meetings
13-Sep-2012	WT - Land Management (0014)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	1.0	190.0	190.00	Performed walkthrough of the Land Management Area (1 hour)
13-Sep-2012	WT - Land Management (0014)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	380.00	Performed Walkthrough of Land Management area
13-Sep-2012	Planning (0001)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	5.0	275.0	1,375.00	Addition of significant accounts and significant classes of transactions for Liabilities Subject to Compromise line within our planning documents.
13-Sep-2012	2nd Quarter (0003)	Stone, Trevor (US012967678)	Staff/Assistant-Grade 4 (444)	1.0	190.0	190.00	Taxes - Updated Q2 tax workpapers for last minuet book entires.
13-Sep-2012	TSRS (0010)	Tlalka, Marta (US012786765)	Senior-Grade 1 (421)	7.9	275.0	2,172.50	Answered questions from the staff (1.4 hours); tracking open items (.3 hours); change management walkthrough (4.7 hours); follow up questions regarding walkthrough meetings (1.5 hours)
13-Sep-2012	TSRS (0010)	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	3.3	190.0	627.00	CBS Walkthrough LA updates (.5 hr); CBS Walkthrough OT updates (1.5 hr); CBS Walkthrough Meeting with Mark Phillips, Patriot IT, Keith Kinder, IBM, and Marta Tlalka, EY (1 hr); Tracking & entering GT&E Patriot time (.3 hr)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
14-Sep-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.7	525.0	1,417.50	Multilocation analysis and approach on internal controls (2.7)
14-Sep-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	1.8	190.0	342.00	Independent testing of Tax controls (1.8 hours)
14-Sep-2012	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.6	190.0	304.00	Environmental liability memo finalization and sending appropriate final documentation to audit team. Document and memos converted to hardcopy and forwarded by the Climate Change and Sustainability Service for final archive.
14-Sep-2012	TOC - Principal Test (0022)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	5.0	275.0	1,375.00	Review of Tax control work.
14-Sep-2012	WT - Tax Accounting (0015)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	4.0	275.0	1,100.00	Review of Tax Walkthrough
14-Sep-2012	TSRS (0010)	Tlalka, Marta (US012786765)	Senior-Grade 1 (421)	7.2	275.0	1,980.00	Documenting change management walkthrough (5.8 hours); answering questions from the staff (.4 hours); communicating status and observations for Mark Phillips (.5 hours); communicating status and observations to EY manager (.4 hours); tracking open items (.5 hours)
14-Sep-2012	TSRS (0010)	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	3.9	190.0	741.00	Scanning paper evidence for LA & MC (.5 hr); Organizing evidence and updating outstanding items (1.7); Walkthrough Meeting for CBS with Mark Parker, IBM, Mark Hanneke, IBM (1 hr); Tracking & entering GT&E Patriot time (.3 hr); GT&E Patriot Milage Expense (.4)
16-Sep-2012	TSRS (0010)	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	2.0	190.0	380.00	Updating LA Walkthrough for LA-5 (2 hrs)
17-Sep-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	315.00	Final review/edits of quarterly tax provision memo
17-Sep-2012	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.0	190.0	190.00	Archive electronic documents into hardcopy.
17-Sep-2012	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	1.0	275.0	275.00	Preparation of final changes for Mike Hickenbotham's revisions
17-Sep-2012	Client Discussions/Communication (0011)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	1.0	275.0	275.00	Preparation of Q3 PBC
17-Sep-2012	WT - Compensation & Benefits (0016)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	6.0	275.0	1,650.00	Review of compensation and benefits WT for portions not originally reviewed during initial review.
18-Sep-2012	2nd Quarter (0003)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	6.0	375.0	2,250.00	Update OAR for final numbers (2.5); review selenium workpapers from Chip Johnson (1.5); Clear comments on the impairment fluctuation tickmarks (1.2); Clear comments on the going concern memo (.8)
18-Sep-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525.0	367.50	Preparation of 2nd quarter files for archive
18-Sep-2012	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.8	190.0	342.00	Archive electronic documents into hardcopy.
18-Sep-2012	TSRS (0010)	Tlalka, Marta (US012786765)	Senior-Grade 1 (421)	4.7	275.0	1,292.50	Tracking open items (1.5 hours); Updating change management walkthrough (3.2 hours)
19-Sep-2012	2nd Quarter (0003)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	3.5	375.0	1,312.50	Revise Going Concern memo for EQR's comments
19-Sep-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	787.50	Review of quarterly matters including LSTC, selenium and hedges with Sarah Miller, Jordan Scott, and management (Winklemen, Kauffmann)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Sep-2012	3rd Quarter (0004)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.5	525.0	787.50	Meeting with Katy Winkelmann, Paul Kaufman, Mike Hickenbotham, Jordan Scott, and Matt Redenius to discuss third quarter accounting issues/events
19-Sep-2012	WT - Land Management (0014)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	6.5	275.0	1,787.50	Land Management WT review
19-Sep-2012	TSRS (0010)	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	2.0	190.0	380.00	Updating LA Walkthrough for LA-6 (2 hrs)
20-Sep-2012	2nd Quarter (0003)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	1.0	375.0	375.00	Finalize opinion sign-offs for archive
20-Sep-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525.0	210.00	Review of final going concern analysis memo
20-Sep-2012	TOC - Review of IA (0021)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	4.0	275.0	1,100.00	Review of control testing performed by IA that we have designated as review or retest controls within our 404 testing plan, includes FSCP (1.5) Compensation & Benefits (1), and Land Management (1.5).
21-Sep-2012	2nd Quarter (0003)	Boillot, Sarah M. (US013017098)	Staff/Assistant-Grade 3 (443)	2.7	190.0	513.00	Transferred tickmarks from 10-Q to final version filed with SEC.
21-Sep-2012	WT - Tax Accounting (0015)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	8.0	275.0	2,200.00	Follow up review of tax accounting test of controls to ensure all review notes have been cleared and to add in Q2 testing.
24-Sep-2012	General (0000)	Srivastava, Sanchi (US013040194)	Staff/Assistant-Grade 4 (444)	2.0	190.0	380.00	Scoping document
25-Sep-2012	TOC - Principal Test (0022)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.1	190.0	209.00	Documented Comp & Benefits TOC
25-Sep-2012	WT - Compensation & Benefits (0016)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.9	190.0	1,311.00	Meeting with Ann Bires, Payroll Supervisor, to discuss payroll walkthrough (1.2 hours); documented walkthrough procedures (5.7 hours)
26-Sep-2012	WT - Compensation & Benefits (0016)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	190.0	247.00	Documented comp & benefits walkthrough procedures
26-Sep-2012	TOC - Principal Test (0022)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.7	190.0	1,273.00	Documented TOC for comp & benefits (4.4 hours); documented TOC for PTP (2.3 hours)
28-Sep-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	525.0	262.50	Discussion of LSTC in the MOR reports with Redenius
28-Sep-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	787.50	Review of class action suit and discussion with PPD and GC office
28-Sep-2012	General (0000)	Uebelhack, David (US011163431)	Executive Director- Grade 3 (133)	0.5	600.0	300.00	Finalize sign-offs for Q2 archive
28-Sep-2012	TSRS (0010)	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	1.0	190.0	190.00	OT walkthrough update for Mainframe OT-3 (1 hr)
				<b>295.20</b>		<b>\$ 78,618.00</b>	



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Sep-2012	Bankruptcy court submissions (0053)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	3.5	275.0	962.50	Preparation of Bankruptcy invoice for August invoice
13-Sep-2012	Bankruptcy court submissions (0053)	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	3.0	275.0	825.00	Preparation of Bankruptcy invoice for August invoice
				<b>6.5</b>		<b>1,787.5</b>	

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
12-Sep-2012	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 183.93	Lodging	Patriot - Hilton - to attend audit committee meeting and present materials related to bankruptcy\JVZWYE
04-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/4/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]\Home to client site, client site to home
05-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/5/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]\Home to client site, client site to home
06-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/6/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]\Home to client site, client site to home
07-Sep-2012	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	\$ 31.08	Mileage: Ground Trans	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 4 days total x 2 times per day (morning and night) x 7 miles = 56 miles\1733 Redbird Cove to 12312 Olive Blvd
07-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/7/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]\Home to client site, client site to home
08-Sep-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 101.01	Mileage: Ground Trans	From August 27th - September 7th, Traveled to Patriot Coal Corporation from home at 275 Union Blvd. St Louis, MO 63108. 8 days (with the holiday, there were only 4 work days each week)□ Patriot Coal is 14.9 miles from 275 Union Blvd, which is 3.5 miles from the EY St Louis Office.□ 14.9 - 3.5 = 11.4 miles□ (11.4 miles) x (2 trips per day) x (8 days) = 182.40□ 182.40 miles x \$0.55 per mile = \$101.01\Home to Patriot Coal Corporation
10-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 34.97	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/10/2012, 9/12/2012, 9/14/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. 3 days * 21 round trip miles = 63 miles.\Home to client site, client site to home
12-Sep-2012	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 27.75	Mileage: Ground Trans	Patriot - mileage - Home to airport to Home - to attend audit committee meeting and present materials related to bankruptcy\Home/Airport/Home

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
13-Sep-2012	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	\$ 23.31	Mileage: Ground Trans	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 3 days total x 2 times per day (morning and night) x 7 miles = 42 miles\1733 Redbird Cove to and from 12312 Olive Blvd
14-Sep-2012	Tlalka, Marta (US012786765)	Senior-Grade 1 (421)	\$ 26.64	Mileage: Ground Trans	Mileage over and above normal commute to the office. Normal commute to the office = 8 miles. 4140 Washington Blvd, St Louis MO to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 16 miles each way. 4140 Washington Blvd to 12312 Olive Blvd. 16-8= 8 miles over and above normal commute each way. 3 days total x2 times paer day x 8 miles = 32miles. \Home to client site
14-Sep-2012	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	\$ 55.50	Mileage: Ground Trans	Mileage over and above normal commute to office. Normal commute to office = 5 miles each way (4486 Greenwich Ct, St. Louis MO to 190 Carondelet Plaza, Clayton, MO). Commute to Patriot Coal = 15 miles each way (4486 Greenwich Ct, St. Louis, MO to 12312 Olive Blvd, Creve Coeur, MO). 15 - 5 = 10 miles over and above normal commute each way. From 9/10/12 - 9/14/12: 5 days total x 2 times per day (morning and night) x 10 miles = 100 miles\Home to/from Patriot
17-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/17/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \Home to client site, client site to home
19-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/19/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \Home to client site, client site to home
12-Sep-2012	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 5.00	Miscellaneous: Sundry	Patriot - Hilton tip to maid - trip to attend audit committee meeting and present materials related to bankruptcy
12-Sep-2012	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 60.00	Parking: Ground Trans	Patriot - parking - airport to attend audit committee meeting and present materials related to bankruptcy
12-Sep-2012	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 33.10	Taxi: Ground Trans	Patriot - taxi - airport to hotel - to attend audit committee meeting and present materials related to bankruptcy\airport/hotel
			\$ 652.25		