

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

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

**SEVENTH 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:	January 1, 2013 through January 31, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$379,987.50
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$303,990.00
Amount of expenses incurred during this period (net of voluntary reductions):	\$1,792.32

SUMMARY SHEET PART II

In re Patriot Coal Corp., *et al.*
Summary of Time Recorded in Connection With
Services Rendered From January 1, 2013 through January 31, 2013

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Anderson, Laura	Senior Manager	430.0	0.4	\$172.00
Arshonsky, Mark	Partner	525.0	1.5	\$787.50
Atwood, Ranie J	Senior Manager-Grade 1	430.0	7.0	\$3,010.00
Beckmann, Ryan	Staff	190.0	181.9	\$34,561.00
Bozesky, Anne M	Senior Manager - Grade 4	430.0	11.3	\$4,859.00
Cody, Diane	Senior Manager	430.0	48.5	\$20,855.00
Cohen, Arthur	Senior Manager	430.0	1.3	\$559.00
Couch, Timothy	Staff - Grade 1	190.0	2.3	\$437.00
Deptula, Stanley L	Partner/Principal	600.0	1.6	\$960.00
Dohrmann, Charles D	Executive Director - Grade 1	525.0	1.4	\$735.00
Farmar, Keeley	Staff	190.0	204.9	\$38,931.00
Flagg, Nancy A	Executive Director	525.0	0.0	\$0.00
Follmer, Zachary	Staff	190.0	204.7	\$38,893.00
Frisch, Alaina	Staff	190.0	0.8	\$152.00
Golding, Michael	Staff	190.0	13.8	\$2,622.00
Golightly, Kim	Partner/Principal	600.0	0.0	\$0.00
Hartley, Adrian	Manager	375.0	1.7	\$637.50
Havran, Jaime	Staff	190.0	1.5	\$285.00
Hickenbotham, Michael	Partner	525.0	30.3	\$15,907.50
Hornburg, David	Executive Director	525.0	6.3	\$3,307.50
Johnson, Gerald	Senior Manager	430.0	8.0	\$3,440.00
Konja, Amy	Manager	375.0	0.6	\$225.00
Lahoti, Bhavana	Manager	375.0	40.0	\$15,000.00
Lambert, John Joseph	Staff - Grade 1	190.0	20.2	\$3,838.00
Laplant, Steven	Senior Manager	430.0	1.2	\$516.00
Laughlin, Katherine	Senior	275.0	0.7	\$192.50
Meier, Josh	Staff	190.0	7.4	\$1,406.00
Miller, Sarah	Partner	525.0	37.3	\$19,582.50
O'Connell, Michael	Staff	190.0	15.0	\$2,850.00
Orlosky, Jacob	Staff	190.0	15.2	\$2,888.00
Prange, Ben	Senior	275.0	188.6	\$51,865.00
Reddick, Nathan	Senior	275.0	17.5	\$4,812.50
Redenius, Matt	Senior Manager	430.0	57.9	\$24,897.00
Ritz, Amy F	Executive Director	525.0	1.0	\$525.00
Ruhmann, Kymberly C	Staff - Grade 1	190.0	0.0	\$0.00
Samuel, Angela	Senior	275.0	1.9	\$522.50

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Saphian, Ruth	Partner	525.0	5.7	\$2,992.50
Savage, Tara	Manager - Grade 2	375.0	20.5	\$7,687.50
Scott, Jordan	Senior	275.0	211.9	\$58,272.50
Speedling, Michael	Manager	375.0	5.5	\$2,062.50
Srivastava, Sanchi	Staff	190.0	2.0	\$380.00
Sterling, Ian	Senior Manager	430.0	3.3	\$1,419.00
Stone, Trevor	Senior	275.0	14.9	\$4,097.50
Teng, Li	Staff	190.0	2.0	\$380.00
Tlalka, Marta	Senior	275.0	7.6	\$2,090.00
West, Jason	Manager	375.0	1.0	\$375.00
TOTAL:			1,408.1	\$379,987.50

Blended Hourly Rate: \$269.86

SUMMARY SHEET PART III

In re Patriot Coal Corp., *et al.*
Summary of Hours and Fees by Project Category for
Services Rendered From January 1, 2013 through January 31, 2013

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee	1,351.5	\$361,962.00
Fee Applications	5.4	\$1,485.0
Federal Tax Consulting Services	51.2	\$16,540.5
Administrative Matters	0.0	\$0.0
TOTAL:	1,408.1	\$ 379,987.50

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

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$755.46
Ground Transportation – Taxi	\$18.00
Meals	\$1,018.86
TOTAL:	\$1,792.32

Dated: February 19, 2013



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
02-Jan-2013	General (0000)	Golding, Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Research impact of Byrd Amendment on black lung
02-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of internal audit and leveraging use of other documentation
02-Jan-2013	TSRS (0010)	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	8.0	\$ 375.00	\$ 3,000.00	ITGC Work-paper review
02-Jan-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Close planning review notes
03-Jan-2013	General (0000)	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	0.5	\$ 430.00	\$ 215.00	Prepared a status summary of 382 work
03-Jan-2013	1st Quarter (0002)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Updated journal entry selections for new methodology.
03-Jan-2013	2nd Quarter (0003)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Updated journal entry selections for new methodology.
03-Jan-2013	TSRS (0010)	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	4.0	\$ 375.00	\$ 1,500.00	ITGC Work-paper review
03-Jan-2013	General (0000)	Sterling, Ian P. (US012029826)	Senior Manager-Grade 1 (211)	0.7	\$ 430.00	\$ 301.00	Actuarial review of 12/31/12 black lung valuation
04-Jan-2013	General (0000)	Cohen, Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.3	\$ 430.00	\$ 129.00	Review of Black Lung Actuarial support.
04-Jan-2013	YE - Provisions, accrued, & ot (0045)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of audit teams testing of IFSeR inputs for selenium valuation
04-Jan-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Call with Katy Winkelmann to discuss timing of selenium accrual calculation
04-Jan-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Matt Redenius and Chip Johnson to discuss testing for the change in the selenium accrual.
04-Jan-2013	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Selenium study conference call with Chip Johnson, CCaSS practice, and Sarah Miller, Partner.
04-Jan-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	2.0	\$ 275.00	\$ 550.00	Received additional application user listing for HFM from Joel which showed the removal of the two users indicated in the user access review. Uploaded to GAMx and modified testing document (1 hour). Went back through outstanding items and composed and sent additional email to Alison regarding status (1 hour).
04-Jan-2013	Internal Meetings (0052)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.7	\$ 275.00	\$ 467.50	Coordination with staff to develop plan for time on schedule.
04-Jan-2013	TOC - Review of IA (0021)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	Review of test of control documentation and preparation of status listing to develop audit plan for next two weeks.
04-Jan-2013	General (0000)	Sterling, Ian P. (US012029826)	Senior Manager-Grade 1 (211)	1.9	\$ 430.00	\$ 817.00	Review of assumptions used in 12/31/12 black lung valuation
07-Jan-2013	A Binder (0008)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Prepared Independence review of Patriot Corp and Subsidiaries (2 hours) and Prepared Independence Checklist (1.1 hours)
07-Jan-2013	A Binder (0008)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared Independence review of Patriot Corp and Subsidiaries (2.5 hours), Review of Partner Rotation analysis (1.3 hour), Prepared Family Tree Update (1.2 hours),

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Reviewed worksteps
07-Jan-2013	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	1.0	\$ 430.00	\$ 430.00	Coordination with National tax on 382 study and ownership change
07-Jan-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.8	\$ 190.00	\$ 1,482.00	Updated Audit Committee presentations.
07-Jan-2013	3rd Quarter (0004)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Updated selections for journal entry testing.
07-Jan-2013	YE - Non-pension post-retireme (0044)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.1	\$ 190.00	\$ 589.00	Completed SOC 2 Report U125 for Chartis Claims.
07-Jan-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.3	\$ 190.00	\$ 627.00	Reviewed and documented the settings within the systems that allow land management and coal sales application controls to operate effectively.
07-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.6	\$ 190.00	\$ 494.00	Transferring SOCD information to updated SOCD template (0.3 hours) and completed additional information required by the new template (2.3 hours).
07-Jan-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	6.0	\$ 375.00	\$ 2,250.00	Logical Access Testing - LMS, FAS and All OPS Testing
07-Jan-2013	YE - ARO (0050)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.8	\$ 275.00	\$ 1,870.00	Prepared and tested mine level cash flows used to establish the ARO liability.
07-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Reviewed and documented draft Milliman actuarial report for Black Lung liability.
07-Jan-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Read 404 Planning documents, including multi-location scoping, assessment of IA, & document comments and question
07-Jan-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Read ASM, Controls Risk Assessment, document comments and questions.
07-Jan-2013	Planning (0001)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Read estimates template, IT ASM,
07-Jan-2013	Planning (0001)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Read Planning Materiality and othe audit scoping documents, provide written comments/questions
07-Jan-2013	Client Discusions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Meeting with Julie Turley to discuss status of client assistance items
07-Jan-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	\$ 275.00	\$ 550.00	Meeting with staff on first day of year-end to discuss areas and walkthrough testing
07-Jan-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.7	\$ 275.00	\$ 1,567.50	Review of rep letter (1.6), opinion (.7), RAS (.5), quarterly checklist (1.2), independence (1.7)
08-Jan-2013	A Binder (0008)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Prepared Independence review of Patriot Corp and Subsidiaries (2 hours) and Prepared Independence Checklist (1.2 hours)
08-Jan-2013	A Binder (0008)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Prepared Opinion (.5 hours), Debt Compliance (.5 hours), Consent memos (.5 hours)
08-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared Trade A/P Reconciliation testing (1.2 hours), prepared A/P workflow testing (1 hour), rolledforward all necessary A/P electronic files (.8 hours)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
08-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Reviewed listing of leases from 9/30 - 12/31 for new leases that meet scope (1.2 hours)
08-Jan-2013	YE - A/R (0034)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.7	\$ 190.00	\$ 893.00	Documented AR Aging.
08-Jan-2013	A Binder (0008)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Documented minutes filed with the SEC (2), prepared independence documentation (2), and documented auditing memorandums for the A binder (.3)
08-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.6	\$ 190.00	\$ 494.00	Compiling and documenting meeting minutes for FY12.
08-Jan-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Documented support for Budget/Bowles debt subject to compromise.
08-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Preparing Management Representation Letter.
08-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Preparing/Setting up Audit Strategy Review Tool.
08-Jan-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Reviewed and documented settings within various systems that allow M&S Inventory and Procure-to-Pay application controls to operate effectively.
08-Jan-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	6.0	\$ 375.00	\$ 2,250.00	Logical Access Testing - Mainframe and tech reviews
08-Jan-2013	YE - ARO (0050)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.4	\$ 275.00	\$ 2,035.00	Documented and tested mine level cash flows used to develop ARO liability.
08-Jan-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	2.0	\$ 275.00	\$ 550.00	Answered additional review comments in GAMx.
08-Jan-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Discussion with Katy Winklemann on audit timing, selenium and OPEBs
08-Jan-2013	Interim - Inventories - Coal (0025)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	Review of interim coal inventory substantive procedures
08-Jan-2013	Interim - Prepaid Expenses (0027)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Manager level review of interim prepaid asset workpapers
08-Jan-2013	TOC - Review of IA (0021)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Addition of memo to describe coordination of EY and IA
08-Jan-2013	Planning (0001)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Changes to planning for comments from the engagement quality review partner
08-Jan-2013	Interim - Investments (0028)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.5	\$ 275.00	\$ 1,237.50	Preparation of YE investment workpapers
08-Jan-2013	YE - Non-pension post-retireme (0044)	Sterling,Ian P. (US012029826)	Senior Manager-Grade 1 (211)	0.5	\$ 430.00	\$ 215.00	black lung - actuarial
09-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Began preparing Accrued Healthcare - IBNR testing
09-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Began Preparing PP&E YE Rollforward for all mining companies.
09-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared ARO Asset YE testing.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
09-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared AP Received Not Invoiced Reconciliation and made selections for testing
09-Jan-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Reviewed Q1 - Q3 activity to explain year over year fluctuation of ARO Asset.
09-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	11.0	\$ 190.00	\$ 2,090.00	Documented AR Aging (4.2); documented Unbilled Receivables (3.7); documented Credit Memo testing (3.1).
09-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Adding significant accrued expenses to the estimates lead sheet.
09-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Compiling meeting minutes for FY2012.
09-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Completing manual entries within the audit strategy review tool.
09-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Preparing Debt lead schedule (0.9 hours) and obtaining support for debt items (0.5 hours). Preparing significant flux explanations (1.6 hours).
09-Jan-2013	YE - Inventories - Coal (0035)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	\$ 190.00	\$ 361.00	Preparing raw and saleable coal lead schedules.
09-Jan-2013	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Requesting documents to clear senior manager review notes regarding interim inventory.
09-Jan-2013	YE - Non-pension post-retireme (0044)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.5	\$ 190.00	\$ 95.00	Research impact of Byrd Amendment on black lung
09-Jan-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	8.0	\$ 375.00	\$ 3,000.00	Change Management ITGC Testing
09-Jan-2013	YE - ARO (0050)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	11.0	\$ 275.00	\$ 3,025.00	Documented and tested mine level cash flows (6.7 hours); Tested ARO amortization and accretion through reasonableness tests (2.4 hours); Drafted ARO testing memo to describe procedures performed (1.9 hours).
09-Jan-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	2.0	\$ 275.00	\$ 550.00	Began working on U125 now that we received the full SOC 1 report.
09-Jan-2013	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.4	\$ 275.00	\$ 1,760.00	Review of application control testing.
09-Jan-2013	YE - A/R (0034)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.4	\$ 275.00	\$ 660.00	Walkthrough of AR with staff Keeley Farmar
09-Jan-2013	YE - PP&E (0041)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	\$ 275.00	\$ 770.00	Walkthrough of PP&E area with staff Ryan Beckmann (1.6) and meeting/introduction with client contact Joy Peterman to discuss PP&E plan for year-end and open interim items (1.2)
09-Jan-2013	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	3.8	\$ 275.00	\$ 1,045.00	Review of ITGC testing (3.3h), reporting status to manager (.5h)
10-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Prepared PP&E YE Rollforward for all mining companies (6 hours); Tested CIP Additions (3 hours); Tested G/L on Disposals (1 hour)
10-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Tested A/P RNI.
10-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Documented AR cutoff testing (3.3 hours); documented Miscellaneous Receivables (3.1 hours).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
10-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.4	\$ 190.00	\$ 266.00	Prepared M&S Inventory Lead schedule (0.6); documented M&S Inventory rollforward (0.8).
10-Jan-2013	YE - Prepaid Expenses (0037)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Prepared Prepaid Expenses Lead (0.9); documented Other Deposits Detail (1.1); documented Property and Business Interruption support (1.2).
10-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.6	\$ 190.00	\$ 114.00	Compiling and documenting additional meeting minutes received.
10-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Completing inventory estimates template.
10-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Entering manual entries into the audit strategy review tool.
10-Jan-2013	YE - PP&E (0041)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.7	\$ 190.00	\$ 703.00	Preparing advanced royalties lead sheet and rollforwards (3.2 hours). Requesting support for selected additions and recoupments (0.5 hours).
10-Jan-2013	YE - Non-pension post-retireme (0044)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.2	\$ 190.00	\$ 38.00	Research impact of Byrd Amendment on black lung
10-Jan-2013	General (0000)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	0.9	\$ 375.00	\$ 337.50	Review of OPEB Actuarial support.
10-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion and review of selenium changes for technologies with Sarah Miller
10-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion of changes and potential curtailment charges with Sarah Miller
10-Jan-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Reviewing and closing review comments related to LA Testing
10-Jan-2013	YE - Non-pension post-retireme (0044)	Laplant,Steven J (US011345154)	Senior Manager-Grade 4 (214)	1.2	\$ 430.00	\$ 516.00	Read e-mails and attachment describing anticipated mine closures and changes of actuarial assumptions to reflect these closures (.7). Call with client and actuaries to discuss (.5).
10-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Discuss status of client deliverables
10-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Meet with Dennis Williams to discuss fraud hotline activity
10-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Meet with Jack Lushefski to discuss audit committee meeting timing
10-Jan-2013	YE - ARO (0050)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.3	\$ 275.00	\$ 1,732.50	Performed testing of inputs used in the ARO cash flow schedules.
10-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Performed testing of the UMWA liability rollforward from prior year-end balances.
10-Jan-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Prepared an reviewed estimates templates for areas associated with significant risks.
10-Jan-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	3.5	\$ 275.00	\$ 962.50	Answered additional review comments in GAMx (1 hour). Began working on U125 now that we received the full SOC 1 report (2.5 hour).
10-Jan-2013	Bankruptcy court submissions (0053)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.7	\$ 275.00	\$ 1,292.50	Preparation of December bankruptcy monthly fee statement

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
10-Jan-2013	YE - Prepaid Expenses (0037)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.6	\$ 275.00	\$ 990.00	Review of Prepaid Expenses
10-Jan-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Status meeting with staff.
11-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.7	\$ 190.00	\$ 513.00	Tested IBNR accrual.
11-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.3	\$ 190.00	\$ 1,007.00	Tested Q4 G/L on Disposals (1 hour), Prepared Mine Development testing (2 hours), Tested Q4 Leases (.3 hours), Prepared Repair & Maintenance testing (2 hours)
11-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented M&S Inventory listings.
11-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.9	\$ 190.00	\$ 931.00	Documented Miscellaneous Receivables (2.2); documented Laws Clause Reserve (2.7).
11-Jan-2013	YE - Prepaid Expenses (0037)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Documented support provided by Dave Parisotto related to Property Damages prepayment.
11-Jan-2013	YE - Inventories - Coal (0035)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Compiling and documenting coal inventory LCM analyses.
11-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Entering manual entries into the audit strategy review tool.
11-Jan-2013	YE - Inventories - Coal (0035)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.7	\$ 190.00	\$ 513.00	Preparing coal inventory rollforward.
11-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of internal test/rely controls in coals sales
11-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of test of controls regarding coals sales sample
11-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of test of controls templates for retiree benefits
11-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of walkthrough documentation for retiree health process
11-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of walkthrough documentation of coal sales transaction testing
11-Jan-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Reviewing and closing review comments related to OPS Testing
11-Jan-2013	TOC - Principal Test (0022)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Performed testing of M&S inventory controls at the Paint Creek mine.
11-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Performed testing of UMWA payments for purposes of reviewing the year-end UMWA liability.
11-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.2	\$ 275.00	\$ 880.00	Performed testing of workers compensation payments during Q4.
11-Jan-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.6	\$ 275.00	\$ 440.00	Released and documented the annual independence confirmation for all EY employees charging time on the Patriot engagement.
11-Jan-2013	YE - Income Taxes (0043)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	0.7	\$ 275.00	\$ 192.50	Discussions with EY tax to determine schedule for YE

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
11-Jan-2013	YE - PP&E (0041)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.2	\$ 275.00	\$ 1,155.00	Documentation of Big Mountain impairment as it ties into accumulated DDA.
11-Jan-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.6	\$ 275.00	\$ 990.00	Preparation of audit committee results book
12-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Prepared CIP Additions Testing.
12-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Tested Trade A/P Invoices (.5 hours); Tested A/P Workflow Invoices (.5 hours)
12-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Prepared request lists for M&S inventory cutoff testing.
12-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Prepared workpapers for sales and freight testing.
12-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Completing manual entries within the Audist Strategy Review Tool.
12-Jan-2013	YE - Inventories - Coal (0035)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Preparing inventory rollforward spreadsheet and documentation for selected mines.
12-Jan-2013	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Received and documented additional support for Peerless mine recovery rate.
12-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.1	\$ 275.00	\$ 852.50	Documented our evaluation of the use of service organizations for OPEB and Workers Compensation
12-Jan-2013	YE - LT Debt (0046)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.2	\$ 275.00	\$ 605.00	Documentation of debt with the help of staff
12-Jan-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Documentation of FBR cost testing for environmental liability part of the audit
14-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Tested IBNR accrual (2); Tested Long Term Disability Accrual (4)
14-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Tested Repair & Maintenance Expense (1); Tested Mine Development (2)
14-Jan-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.5	\$ 430.00	\$ 3,225.00	Reviewed FSCP walk through (6.2 hours), Discussion with Sarah Miller, Matt Redenius and Jordan Scott to divy up review of walk through and test of control manager level review (.5 hours). Review of FSCP test of controls (.8)
14-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.2	\$ 190.00	\$ 798.00	Documented AR Aging Lead Schedule (1.6); re-documented Miscellaneous Receivables (2.6).
14-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.8	\$ 190.00	\$ 1,292.00	Prepared listings of selections for cutoff testing and reserve testing (1.2); documented M&S Reserve Summary and Detail (5.6).
14-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Completing manual entries in the audit strategy review tool.
14-Jan-2013	YE - Inventories - Coal (0035)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Improved coal inventory rollforward documentation by obtaining and documenting a rollforward that includes purchased coal rather than just coal produced and sold.
14-Jan-2013	YE - PP&E (0041)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.6	\$ 190.00	\$ 114.00	Meeting with Jessie Bailey to discuss necessary support for selected advance royalties recoupments.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
14-Jan-2013	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.3	\$ 190.00	\$ 57.00	Obtained and documented additional support for the Black Oak mine's recovery rate.
14-Jan-2013	YE - PP&E (0041)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Obtained and documented support for selected advance royalties additions.
14-Jan-2013	YE - Inventories - Coal (0035)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Received and documented additional LCM analyses for various mines.
14-Jan-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.1	\$ 190.00	\$ 779.00	Reviewed/Retested IA's control testing at the mine level for the Federal mines.
14-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Meeting with Jack Lusheski and Mike Hickenbotham to discuss audit committee presentation/discussion on internal controls
14-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review interim asset retirement obligation testing
14-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	\$ 525.00	\$ 1,470.00	Review interim equity method investments testing
14-Jan-2013	TOC - Review of IA (0021)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.6	\$ 275.00	\$ 1,540.00	Documented internal audit's update testing of controls to obtain coverage over the second half of the year.
14-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.4	\$ 275.00	\$ 1,485.00	Documented rollforward testing of retiree healthcare payments from interim (1.6); Tested assumptions used by Mercer in developing the retiree healthcare discount rate (3.8).
14-Jan-2013	Interim - PP&E (0030)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	8.7	\$ 430.00	\$ 3,741.00	Manager level review of interim PP&E workpapers.
14-Jan-2013	YE - A/R (0034)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.9	\$ 275.00	\$ 1,072.50	Finished review of year-end accounts receivable testing
14-Jan-2013	Interim - Investments (0028)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Re-documentation of interim investments workpapers in response to Partner review comments
14-Jan-2013	YE - Prepaid Expenses (0037)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	\$ 275.00	\$ 770.00	Review of other asset workpapers at year-end.
15-Jan-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Cleared Interim Manager Review Notes related to rollforward, additions, and mine development (2);
15-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Prepared PP&E Lead (1); Tested Mine Development selections (1.5)
15-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Tested IBNR-Brody Mine accrual (.5); Prepared Accruals Lead (1)
15-Jan-2013	YE - Cash (0033)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.2	\$ 190.00	\$ 1,178.00	Documented Cash Lead (1.4); documented cash reconciliations (4.8).
15-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Documented Days Sales Outstanding (1.4); tied workpapers to trial balance (1.8).
15-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	\$ 190.00	\$ 304.00	Documented M&S Reserve Detail.
15-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Met with Dave Parisotto to discuss necessary support for interest accruals and expenses related to long-term debt.
15-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	5.2	\$ 190.00	\$ 988.00	Obtaining and documenting support for interest accruals and interest expenses related to long-term debt.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
15-Jan-2013	Bankruptcy (LSTC)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Performed interest reasonableness recalculations for \$200M and \$250M debt items subject to compromise.
15-Jan-2013	YE - LT Debt (0046)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.1	\$ 190.00	\$ 399.00	Prepared letters of credit interest accrual and letters of credit interest reasonableness recalculation workpapers.
15-Jan-2013	YE - LT Debt (0046)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Preparing long-term debt lead sheet and interest expense lead sheet.
15-Jan-2013	General (0000)	Golding, Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	Evaluate reasonableness of black lung assumptions
15-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion with Sarah Miller of the opeb testing
15-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of coal inventory analysis
15-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of comp and benefit walkthrough documentation
15-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of control testing on the comp& benefit process
15-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of PTP process and walkthroughs
15-Jan-2013	YE - Non-pension post-retireme (0044)	Meier, Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Review of the discount rate calculation for the Patriot Coal PRM including bond review (1) and replication of discount rate developing method (1.2).
15-Jan-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review interim asset retirement obligation testing
15-Jan-2013	YE - Inventories - Coal (0035)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.7	\$ 275.00	\$ 1,292.50	Performed detail review of staff prepared coal inventory testing workpapers.
15-Jan-2013	YE - Non-pension post-retireme (0044)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Performed testing of SOC 1 reports for service organizations servicing Patriot's retiree healthcare claims and workers compensation.
15-Jan-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	1.5	\$ 275.00	\$ 412.50	Contacted Mark regarding year end changes (.6). Researched year end approach from within the GAMx file according to interim dates (.4). Emailed Bhavana to discuss LA terms and new hire year end testing (.5)
15-Jan-2013	YE - Provisions, accrued, & ot (0045)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Documentation of IFSer cost changes in conjunction with year-end environmental liability testing.
15-Jan-2013	A Binder (0008)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.7	\$ 275.00	\$ 742.50	Draft of year-end Summary Review Memorandum
15-Jan-2013	Interim - PP&E (0030)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.9	\$ 275.00	\$ 1,897.50	Re-documentation of interim PPE workpapers in response to senior manager review comments.
15-Jan-2013	Bankruptcy (LSTC)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Selection of rejected contracts for testing
16-Jan-2013	YE - PP&E (0041)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Investigated significant Lead Fluctuations (1); Tested Mine Development selections (1); Prepared Coal Reserve Rollforward (2.5); Tested Depletion Expense (3.5)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
16-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Prepared Accounts Payable lead (1); Tested AP Trade Disbursements (1)
16-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Tested IBNR-Brodway accrual
16-Jan-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	8.1	\$ 430.00	\$ 3,483.00	Review of FSCP test of controls (4.2). Review of contract mining walk through (.6). Review of contract mining test of controls (1.5). Review of land managent walk through (1.8)
16-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.3	\$ 190.00	\$ 1,197.00	Document M&S Reserve (3.2); documented M&S cutoff testing (3.1).
16-Jan-2013	YE - Cash (0033)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.7	\$ 190.00	\$ 893.00	Documented Cash Reconciliations (3.6); documented Cash Cutoff (1.1).
16-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Met with Barbara Tarrant to discuss letters of credit.
16-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Met with Dave Parisotto to discuss additional support needed to support DIP Financing interest accruals/expenses.
16-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	9.7	\$ 190.00	\$ 1,843.00	Obtaining and documenting support for interest accruals and interest expenses related to long-term debt.
16-Jan-2013	YE - Non-pension post-retireme (0044)	Frisch,Alaina Jane (US013063881)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Review of Black Lung Actuarial support.
16-Jan-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	Discussion with Nathan on additional testing for LA as KPMG did not include 9 months in testing population.
16-Jan-2013	YE - Non-pension post-retireme (0044)	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Workers Compensation actuarial analysis and review.(1) Populating analysis templates with data from OW reports for Magnum and Ex Magnum. (2.5)
16-Jan-2013	YE - Inventories - M&S (0036)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	Performed detail review of staff prepared M&S inventory reserve testing workpapers.
16-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.6	\$ 275.00	\$ 1,540.00	Performed testing of SOC 1 reports for service organizations servicing Patriot's retiree healthcare claims and workers compensation.
16-Jan-2013	TOC - Review of IA (0021)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.1	\$ 275.00	\$ 1,127.50	Reviewed and documented internal audit's update testing procedures for purposes of determining control effectiveness in the second half of the year.
16-Jan-2013	Interim - Inventories - Coal (0025)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Manager level review of interim coal inventory flyover workpapers
16-Jan-2013	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	Addition of update testing from IA
16-Jan-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	Meetings with staff to dicuss status and walkthrough procedures to be performed.
16-Jan-2013	YE - Investments (0038)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	\$ 275.00	\$ 1,375.00	Research for guarantee memo (2.4) and writing of guarantee memo (2.6)
16-Jan-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Received and reviewed actuarial WC traumatic report
17-Jan-2013	WT - Est. Pension & Other Empl (0017)	Anderson,Laura A (US012006567)	Senior Manager-Grade 4 (214)	0.4	\$ 430.00	\$ 172.00	assistance with actuarial audit support

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
17-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Prepared Tax Audit Accrual (2); Prepared AP Misc. accrual (2)
17-Jan-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Tested Depreciation Expense Reasonableness based on actual expense amounts (1.5)
17-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Tested Depreciation Expense Reasonableness based on actual expense amounts (3.5); Tested ARO Asset fluctuations (1.5);
17-Jan-2013	YE - Cash (0033)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.2	\$ 190.00	\$ 1,368.00	Documented cash reconciliations (3.1); documented cash cutoff testing (4.1).
17-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.8	\$ 190.00	\$ 722.00	Documented M&S Inventory Reserve testing (1.7); documented Cycle Count Completeness testing (2.1).
17-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.7	\$ 190.00	\$ 133.00	Met with Barbara Tarrant to discuss interest rates used in calculation of DIP Financing interest.
17-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.7	\$ 190.00	\$ 133.00	Met with Dave Parisotto to discuss additional support needed to support LOC interest payments.
17-Jan-2013	YE - PP&E (0041)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	5.2	\$ 190.00	\$ 988.00	Obtained and documented support for advance royalties additions and recoupments.
17-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.4	\$ 190.00	\$ 836.00	Obtaining and documenting support for interest expenses and accrued interest payable.
17-Jan-2013	General (0000)	Havran,Jaime (US013260522)	Staff/Assistant-Grade 3 (443)	1.5	\$ 190.00	\$ 285.00	Assisted P&R actuary with Numerical Review
17-Jan-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.2	\$ 190.00	\$ 38.00	Review of the discount rate calculation for the Patriot Coal PRM.
17-Jan-2013	YE - Non-pension post-retireme (0044)	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Populating analysis templates with data from OW reports for Magnum and Ex Magnum.
17-Jan-2013	YE - Cash (0033)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.2	\$ 275.00	\$ 1,155.00	Detail reviewed the cash workpapers in conjunction with our year-end audit.
17-Jan-2013	TOC - Review of IA (0021)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.8	\$ 275.00	\$ 1,870.00	Reviewed, tested, and documented internal audit's control testing update schedules for mine level controls.
17-Jan-2013	YE - A/R (0034)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Clearing of review notes for year-end accounts receivable.
17-Jan-2013	Client Discussions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.7	\$ 275.00	\$ 467.50	Meeting with Jessica Wubker to discuss GAAP Checklist and Brody Mining acquisition
17-Jan-2013	Client Discussions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Meeting with Julie Turley to discuss status of audit areas with her group (accounting department).
17-Jan-2013	Interim - PP&E (0030)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Re-documentation of mine development testing for manager level review comments
18-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Prepared Electric Power accrual (2); Prepared Reclamation Fees Payable accrual (2); Prepaerd Real Estate Taxes accrual (2);
18-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Documented testing for the 12/31/12 MSHA accrual.
18-Jan-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.4	\$ 430.00	\$ 1,462.00	Review of test of controls for Land Development.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
18-Jan-2013	YE - Cash (0033)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Documented cash cutoff testing
18-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Documented M&S Inventory reserve
18-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Redocumented AR rollforward in order to clear management review notes
18-Jan-2013	YE - PP&E (0041)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Obtained and documented support for advance royalties eastern recoupment.
18-Jan-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.4	\$ 190.00	\$ 836.00	Obtaining and documenting support for accrued interest subject to compromise.
18-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Preparing accrued royalties testing template (0.9 hours), making selections for testing (0.2 hours), and meeting with Jessie Bailey to discuss necessary support (0.3 hours).
18-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Preparing testing schedule for Personal Property tax (1 hour), making selections for testing (0.1 hours), and meeting with Joy Peterman to discuss necessary support (0.3 hours).
18-Jan-2013	General (0000)	Konja,Amy Valentine (US012417712)	Manager-Grade 4 (324)	0.6	\$ 375.00	\$ 225.00	Review of worker's compensation actuarial support.
18-Jan-2013	YE - Equity (0048)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	8.0	\$ 275.00	\$ 2,200.00	Performed detail testing of the weighted average shares calculation (1.2); performed detail testing of the equity methods valuation reports (5.2); performed detail testing of the stock comp expense rollforward (1.6).
18-Jan-2013	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.3	\$ 275.00	\$ 357.50	Discussion of applicability of key controls to certain areas with Diane Cody.
18-Jan-2013	YE - ARO (0050)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	Discussions with staff, Ben Prange, to help better document ARO workpapers in year-end.
18-Jan-2013	YE - Derivatives & Hedging (0047)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.3	\$ 275.00	\$ 907.50	Research of hedging ineffectiveness treatment for YE (2.1) and discussions with Katy Winkelmann to discuss (1.2)
19-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared Severance Tax accrual (1.5); Prepared PVR accrual (.5); Prepared Other Liabilities Lead (1)
19-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented M&S Inventory reserve testing
19-Jan-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared SRM Attachments for A Binder (.4); prepared listing of Partner sign-offs (1.9).
19-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Documenting support for interest payable.
19-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discuss audit status with Jordan Scott and Matt Redenius
19-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review asset retirement obligation interim fieldwork.
19-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	4.2	\$ 525.00	\$ 2,205.00	Review land management walkthrough and related test of controls
19-Jan-2013	YE - PP&E (0041)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Performed a detail review of EY's testing of Advanced Royalties as of 12/31/12 by vouching components of the calculation to contracts and sales reports.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Jan-2013	YE - Equity (0048)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Performed detail testing of the equity methods stock compensation schedules by selecting a sample of participants and recalculating stock comp expense for the selected tranche.
19-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Coordination with team and status meetings internally to discuss revisions to coal inventory.
19-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	Final review of interim coal inventory workpapers.
19-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Review of liabilities subject to compromise
19-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review of selenium discounted cash flow assumptions (discount rate and inflation)
19-Jan-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	\$ 275.00	\$ 412.50	Meeting with EY managers to discuss status.
19-Jan-2013	Interim - PP&E (0030)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	Revisions to PP&E workpapers for manager level review comments.
20-Jan-2013	General (0000)	West,Jason (US013340623)	Manager-Grade 1 (321)	0.8	\$ 375.00	\$ 300.00	Review of Patriot's engagement actuaries workpapers
21-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Tested Electric Power Accrual (2.5); Tested IBNR accrual (2.5); Tested Post Employment Benefits (5)
21-Jan-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.3	\$ 430.00	\$ 3,139.00	Review of Mine level Test of controls (5.5). Review of cash (1.8)
21-Jan-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.1	\$ 430.00	\$ 43.00	Internal status meeting with team to discuss deliverables
21-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	\$ 190.00	\$ 304.00	Documented Accrued Salaries
21-Jan-2013	YE - Inventories - M&S (0036)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.2	\$ 190.00	\$ 1,368.00	Documented cycle count statistics (2.4); documented inventory cutoff testing (4.8).
21-Jan-2013	YE - Accounts Payable (0042)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.2	\$ 190.00	\$ 418.00	Documented MSHA fine testing
21-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Completing manual entries in the audit strategy review tool.
21-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.6	\$ 190.00	\$ 684.00	Documenting support for accrued interest.
21-Jan-2013	YE - PP&E (0041)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Met with Jessie Bailey to discuss reclassification entries regarding advance royalties and obtain journal entries for reclassification.
21-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Met with Julie Turley to discuss Retention Liability.
21-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Met with Kathy Burlage to discuss retention liability and necessary support for testing.
21-Jan-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	\$ 190.00	\$ 646.00	Preparing Retest/Review Template for mine level controls at Federal mine.
21-Jan-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Evaluate reasonableness of black lung assumptions

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
21-Jan-2013	YE - Provisions, accrued, & ot (0045)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of IFSeR operational costs on the outfall by outfall spreadsheet
21-Jan-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	4.0	\$ 375.00	\$ 1,500.00	Meeting with Mark Phillips about YE update testing for ITGCs tested by KPMG, IBM U125 review with Nathan Reddick
21-Jan-2013	YE - Non-pension post-retireme (0044)	Li,Teng (US013338244)	Staff	2.0	\$ 190.00	\$ 380.00	Checking for technical errors and discrepancies on two Patriot Coal Analysis files (w. Magnum and w/o Magnum).
21-Jan-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.3	\$ 190.00	\$ 57.00	Assessing items received and identifying outstanding requests yet to be satisfied
21-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Discuss internal control testing for material weakness remediation and bankruptcy with Dennis Williams and Jordan Scott
21-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Discuss status of our audit testing of selenium adjustment with Chip Johnson and Matt Redenius
21-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discuss status of various audit topics with Katy Winkelmann
21-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.1	\$ 525.00	\$ 1,102.50	Review liabilities subject to compromise
21-Jan-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Conference Call with CCaSS team member Chip Johnson, and core audit team members Matt Redenius (senior manager). (1.1) Research on selenium remediation system adjustments and study (1.4).
21-Jan-2013	YE - Non-pension post-retireme (0044)	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Adjusting actuarial analysis of Magnum and Ex Magnum based technical check -- adjusting selections based on consideration of AvE and comparison to Milliman.
21-Jan-2013	TOC - Review of IA (0021)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.9	\$ 275.00	\$ 797.50	Performed detail review of internal audit's testing of mine level M&S inventory controls and purchase to pay controls.
21-Jan-2013	YE - Equity (0048)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.5	\$ 275.00	\$ 1,512.50	Performed detail testing of the equity methods stock compensation schedules by selecting a sample of participants and recalculating stock comp expense for the selected tranche (3.4); performed detail testing of the Company's EPS calculation (2.1).
21-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	\$ 275.00	\$ 715.00	Performed tie out of OPEB actuarial valuation to the Company's retiree healthcare rollforward for 2012.
21-Jan-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	4.5	\$ 275.00	\$ 1,237.50	Met with Mark Phillips and Alyson Dildine for closing meeting (1.9). Also met with Bhavana to go over the creation of the U125 (2.6).
21-Jan-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.8	\$ 275.00	\$ 1,320.00	Preparation of overall analytical review
21-Jan-2013	YE - Derivatives & Hedging (0047)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.1	\$ 275.00	\$ 577.50	Removal of Derivatives and Hedging areas incorporated in the workpapers due to insignificance.
21-Jan-2013	YE - LT Debt (0046)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.6	\$ 275.00	\$ 1,540.00	Review of LT Debt workpapers as prepared by a staff.
21-Jan-2013	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	3.0	\$ 275.00	\$ 825.00	Review of ITGC Testing (2.5) Update meeting with Mark Phillips (.5)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
22-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.5	\$ 190.00	\$ 1,235.00	Tested Long Term Disability (2); Prepared Reclamation Fees Payable (2); Prepared Real Estate Taxes (2.5);
22-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Tested Tax Audit Accrual.
22-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.6	\$ 190.00	\$ 684.00	Documented accrued salaries
22-Jan-2013	YE - Inventories - M&S (0036)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.4	\$ 190.00	\$ 1,406.00	Documented cycle count statistics (2.3); documented inventory cutoff (5.1).
22-Jan-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Completing Review/Retest Templates for the mine level controls at the Federal mines.
22-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Improving documentation of interest payable related to LT Debt.
22-Jan-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Improving documentation of Land Management controls.
22-Jan-2013	YE - Inventories - Coal (0035)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Obtaining and documenting flux explanations for significant saleable coal fluctuations.
22-Jan-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.6	\$ 190.00	\$ 684.00	Preparing Review/Retest templates for Treasury controls.
22-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Preparing testing schedule for the Subsidence Reserve.
22-Jan-2013	YE - Non-pension post-retireme (0044)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	0.8	\$ 375.00	\$ 300.00	Review of OPEB Actuarial support.
22-Jan-2013	YE - Provisions, accrued, & ot (0045)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	Draft of year-end memorandum describing selenium valuation testing.
22-Jan-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Review of the discount rate calculation for the Patriot Coal Black Lung plan including bond review (2.0). Developing EY independent ranges of reasonable discount rate assumptions for the PRM and Black Lung. (1.8)
22-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Call with Katy Winkelmann, John McHale, Jim Constant, Chip Johnson, Mike Hickenbotham, Matt Redenius and Jordan Scott to discuss selenium adjustment
22-Jan-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Audit conference call with Mr. Constant (Patriot engineer) and Chip Johnson (EY CCaSS) to discuss adjustment to environmental reserve. This time includes prep time (1) and documentation of workpapers as a result of this meeting (1.5)
22-Jan-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Research on selenium remediation system adjustments and study.
22-Jan-2013	Client Discussions/Communication (0011)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Held a discussion with Patriot's accounting manager to address open items related to our year-end audit.
22-Jan-2013	YE - Provisions, accrued, & ot (0045)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.7	\$ 275.00	\$ 1,017.50	Performed a detail review of accrued liabilities testing, including accrued electric, ASC 712 liability, and long term disability.
22-Jan-2013	YE - Inventories - M&S (0036)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.9	\$ 275.00	\$ 1,072.50	Performed a detail review of EY testing of M&S inventory cutoff (2.2); detail review of cycle count statistic fluctuations (1.4); and review of M&S approach memo (0.3).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
22-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.1	\$ 275.00	\$ 852.50	Performed detail testing of the bond rate calculation developed by Mercer for black lung (0.8); traumatic (0.6); and combined fund (0.4); and performed additional tie out of the Mercer valuation to the Company's general ledger (1.3).
22-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$ 430.00	\$ 344.00	meeting with Katy Winklemann, John McHale, Chip Johnson to discuss selenium
22-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.1	\$ 430.00	\$ 1,333.00	Review of liabilities subject to compromise
22-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	review of walkthroughs and tests of controls
22-Jan-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	\$ 275.00	\$ 275.00	Call with Patriot personnel to discuss selenium testing
22-Jan-2013	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Discussions within team to discuss 404 testing approach for land management.
22-Jan-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.2	\$ 275.00	\$ 1,705.00	Documentation of selenium cash flows.
23-Jan-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Cleared Review Notes related to Leases (3), Repair and Maintenance (1), Mine Development (1), and ARO (1)
23-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Investigated fluxuations on lead sheet
23-Jan-2013	A Binder (0008)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Prepared explanations for our overall analytical review.
23-Jan-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.9	\$ 430.00	\$ 3,397.00	review of year end cash (1.5); review of a/r (4.8), review of prepaid (1.6)
23-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.4	\$ 190.00	\$ 266.00	Discussed review comments with Management and re-documented support per review notes
23-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Documented vacation accrual support (2.3); documented accrued salaries (4.1).
23-Jan-2013	YE - Accounts Payable (0042)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	\$ 190.00	\$ 513.00	Prepared selections for MSHA Fine testing and documented support received from client contacts
23-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Documenting flux explanations for interest expense.
23-Jan-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Documenting IA's walkthrough of Capital Expenditures.
23-Jan-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.2	\$ 190.00	\$ 38.00	Met with Julie Turley to discuss necessary support related to the Coal Inventory Royalty Reconciliation.
23-Jan-2013	YE - A/R (0034)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Obtaining and documenting support for subsidence reserve payment.
23-Jan-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Preparing the other revenue lead (1.1 hours) and researching and documenting support for restructured contracts (1.2 hours).
23-Jan-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Preparing, sending, receiving, and documenting debt confirmations relating to debt subject to compromise.
23-Jan-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Updating review/retest templates for mine level M&S inventory controls at Wells, Rocklick, Panther, and Highland.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
23-Jan-2013	General (0000)	Golding, Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.5	\$ 190.00	\$ 95.00	Evaluate reasonableness of black lung assumptions
23-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of selenium matters with management and Sarah Miller
23-Jan-2013	TSRS (0010)	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	1/23 - Follow-up with Mark on exceptions noted in IBM SOC 1 Report
23-Jan-2013	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Environmental documentation for IFSeR operational costs.
23-Jan-2013	YE - Provisions, accrued, & ot (0045)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.2	\$ 275.00	\$ 880.00	Performed detail review of subsidence reserve documentation to assess the reasonableness of the accrual at year-end.
23-Jan-2013	TOC - Review of IA (0021)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.3	\$ 275.00	\$ 1,457.50	Performed review of IA mine level testing not previously performed during interim SOX procedures.
23-Jan-2013	Executive Review - YE (0007)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Review of Audit Committee powerpoint presentation to AC book.
23-Jan-2013	Executive Review - YE (0007)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	review of walkthroughs and tests of controls
23-Jan-2013	Executive Review - YE (0007)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Manager level review of year-end coal inventory workpapers
23-Jan-2013	YE - Non-pension post-retireme (0044)	Samuel, Angela D (US011905665)	Senior-Grade 4 (424)	1.9	\$ 275.00	\$ 522.50	Black Lung Actuarial 2012 Support - Bond testing & CFM inputs
23-Jan-2013	YE - Income Taxes (0043)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.3	\$ 275.00	\$ 357.50	Discussion with Kim Lionberger about the YE tax provision and timing of audit.
23-Jan-2013	Client Discusions/Communication (0011)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.9	\$ 275.00	\$ 797.50	Discussions with Katy Winkelmann to discuss selenium testing
23-Jan-2013	YE - Equity (0048)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Research of dynamic forfeiture rate used by Equity Methods
24-Jan-2013	A Binder (0008)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Prepared and Tested OAR (9); Tied out new Trial Balance (1)
24-Jan-2013	YE - Cash (0033)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.7	\$ 190.00	\$ 703.00	Documented cash cutoff testing
24-Jan-2013	YE - Accounts Payable (0042)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Documented support received for MSHA fine testing
24-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Documented vacation accrual for Highland Mine.
24-Jan-2013	A Binder (0008)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Made selections for Q4 journal entry testing for PGAP
24-Jan-2013	A Binder (0008)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Completing manual entries in the audit strategy review tool.
24-Jan-2013	WT - Review of IA (0013)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	6.5	\$ 190.00	\$ 1,235.00	Documenting IA's walkthroughs of Treasury, Coal Sales, Coal Inventory, M&S Inventory, Procure to Pay, and Contract Mining processes.
24-Jan-2013	YE - LT Debt (0046)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Meeting with Dave Parisotto to discuss necessary support to test surety bonds amortization.
24-Jan-2013	YE - Accounts Payable (0042)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Meeting with Kathy Burlage to discuss and obtain support for the retention liability.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
24-Jan-2013	General (0000)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Obtaining and documenting support for interest expense.
24-Jan-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Updating flux explanations in the OAR.
24-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Review of control matrix on sales and AR.
24-Jan-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Environmental documentation for IFSeR installment costs.
24-Jan-2013	YE - ARO (0050)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Addressed executive level review comments on equipment rate testing and ARO cash flow testing.
24-Jan-2013	YE - Non-pension post- retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.4	\$ 275.00	\$ 1,760.00	Detail tested the Company's retiree healthcare and workers compensaiton rolforwards, including tie out to supporting actuarial valuations and recalculations of service and interest costs.
24-Jan-2013	YE - Inventories - M&S (0036)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Performed detail review of additional M&S inventory reserve testing.
24-Jan-2013	YE - Investments (0038)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.1	\$ 275.00	\$ 1,677.50	Documentation of YE investments workpapers
24-Jan-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.3	\$ 275.00	\$ 1,457.50	Testing of selenium discount rate (3.2) and inflationary factor (2.1)
24-Jan-2013	General (0000)	West,Jason (US013340623)	Manager-Grade 1 (321)	0.2	\$ 375.00	\$ 75.00	Review of black lung assumptions used in actuarial analysis
25-Jan-2013	A Binder (0008)	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Agreed OAR to Trial Balance.
25-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Tested PVR accrual (1); Prepared Professional Fees Accrual (2.5); Prepared RE Accrual (1.5)
25-Jan-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager- Grade 4 (214)	0.3	\$ 430.00	\$ 129.00	Research of Byrd amendment for Black Lung actuarial testing.
25-Jan-2013	YE - Accounts Payable (0042)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Documented MSHA fine support
25-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Documented Vacation accrual for Federal Mine.
25-Jan-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Meeting with Joy Peterman to discuss support for the Coal Royalty accrual.
25-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Meeting with Kathy Burlage to obtain and discuss support for the retention liability.
25-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Obtaining and documenting support for surety bonds amortization.
25-Jan-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.4	\$ 190.00	\$ 646.00	Preparing control walkthrough template for coal sales walkthrough.
25-Jan-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	0.5	\$ 190.00	\$ 95.00	Testing claims to verify reasonableness of data
25-Jan-2013	YE - Provisions, accrued, & ot (0045)	Johnson,Gerald W (US012672003)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Final review of selenium valuation workpapers before finalizing with audit team.
25-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Meet with Dennis Williams and Joe Beckerle to discuss bankruptcy internal controls

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
25-Jan-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Environmental documentation for Apogee FBR costs
25-Jan-2013	YE - Inventories - M&S (0036)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.7	\$ 275.00	\$ 742.50	Addressed manager level review comments regarding testing performed on M&S inventory account.
25-Jan-2013	YE - Cash (0033)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Performed detail review of cash cutoff testing to ensure cash is appropriately recorded in both bank accounts involved in transfers near period end.
25-Jan-2013	YE - Revenue & Expenses (0049)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Performed review of sales contract testing (1.7); and prepared operating expense analytic and SG&A analytic (1.1)
25-Jan-2013	Bankruptcy (LSTC)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.1	\$ 275.00	\$ 1,402.50	Bankruptcy rejected contract testing documentation.
25-Jan-2013	YE - Income Taxes (0043)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.2	\$ 275.00	\$ 1,430.00	Documentation of tax provision testing.
25-Jan-2013	WT - Est. Pension & Other Empl (0017)	Sterling,Ian P. (US012029826)	Senior Manager-Grade 1 (211)	0.2	\$ 430.00	\$ 86.00	actuarial black lung - reviewing assumptions
26-Jan-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Documented fourth quarter journal entry testing
26-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Documented vacation accrual for Hobet Mine.
26-Jan-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	\$ 190.00	\$ 361.00	Completing Control Walkthrough template within the Coal Sales and PTP walkthroughs.
26-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Documenting support for Personal Property Taxes.
26-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.1	\$ 430.00	\$ 1,763.00	Review of selenium summary memorandum
26-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.4	\$ 430.00	\$ 602.00	Review of YE PPE rollforwards
26-Jan-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	\$ 275.00	\$ 825.00	Documentation of selenium environmental liability testing.
27-Jan-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	4.1	\$ 190.00	\$ 779.00	Finalizing our testing of claims to verify reasonableness of data
28-Jan-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.6	\$ 430.00	\$ 688.00	current / noncurrent VA allocation issue - research
28-Jan-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Performed testing on search for unrecorded liabilities (2); Investigated flux difference related to Peabody AP (1.5); Tested Tax Audit Accrual (1.5)
28-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared Accrued Professional Fees (2); Cleared Accrual Liabilities related to LTD, Post-Employment Benefits, and IBNR accrual (3)
28-Jan-2013	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	1.8	\$ 430.00	\$ 774.00	research of bankruptcy site and public filings to characterize nature of debts subject to compromise.
28-Jan-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.2	\$ 430.00	\$ 3,096.00	Review of accounts payable year end substantive work (1.5); review of accrued expenses (2.5); review of mine level capex controls (2.1); review of entity level controls (1.1).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
28-Jan-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.7	\$ 190.00	\$ 323.00	Documented fourth quarter journal entry testing
28-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.4	\$ 190.00	\$ 1,406.00	Documented vacation accrual employee testing for Highland and Federal Mines.
28-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Redocumented AR support per management review notes
28-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Meeting with Jessie Bailey to discuss and obtain support for Winchester and Hobet mining Accrued Royalties and documenting support received.
28-Jan-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Meeting with Jessie Bailey to discuss and obtain support for September and October Massey Accrued Royalties subject to compromise and document support received.
28-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Obtaining and documenting debt confirms.
28-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Obtaining and documenting support for Personal Property Taxes.
28-Jan-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.4	\$ 190.00	\$ 76.00	Drafting ASRM for black lung actuarial assumptions.
28-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Legal meeting with Sarah Miller and Joe Bean
28-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	7.7	\$ 525.00	\$ 4,042.50	Review of selenium revised cash flow analysis and adjustments to the accrual
28-Jan-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	0.5	\$ 525.00	\$ 262.50	Discussions internally regarding allocation of valuation allowance to current and long term
28-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discuss status of year end audit procedures
28-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Meet with Bob Viets to discuss audit committee meeting and PCAOB internal control release
28-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Research treatment of valuation allowance for deferred income tax assets
28-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Review audit committee meeting materials/package
28-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review summary review memorandum
28-Jan-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Clearing review notes from Chip Johnson, EY Climate Change and Sustainability Services.
28-Jan-2013	General (0000)	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Adjusting analysis per manager review (1). Also, drafting the ASRM file (2)
28-Jan-2013	YE - Equity (0048)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Addressed executive level review notes for equity and stock compensation testing performed to evaluate the reasonableness of stock comp expense.
28-Jan-2013	YE - Provisions, accrued, & ot (0045)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Addressed executive level review notes related to testing of the accrued liabilities balances.
28-Jan-2013	YE - ARO (0050)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.6	\$ 275.00	\$ 1,265.00	Performed detail testing of ARO cash flow expense selections used to develop the ARO liability.
28-Jan-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Continued working with Alyson to obtain the necessary YE documentation for new hires and terms.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
28-Jan-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	legal meeting with Joe Bean
28-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Detail review of overall analytical review explanations
28-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.1	\$ 430.00	\$ 1,763.00	Manager review of accrued liabilities
28-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.2	\$ 430.00	\$ 1,376.00	Review of capital expenditure additions testing at YE.
28-Jan-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	11.0	\$ 275.00	\$ 3,025.00	Documentation of selenium workpapers in response to senior manager and partner review notes.
28-Jan-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Assisted junior staff with Scope and approach for WC traumatic
28-Jan-2013	General (0000)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Meeting with Jordan to plan the tax provision review and collect tax documents.
28-Jan-2013	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	0.8	\$ 275.00	\$ 220.00	Review of ITGC testing.
29-Jan-2013	YE - Income Taxes (0043)	Arshonsky,Mark (US011207136)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	valuation allowance discussions
29-Jan-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.2	\$ 430.00	\$ 516.00	current / noncurrent VA allocation issue - follow up discussions with David Hornburg
29-Jan-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.2	\$ 430.00	\$ 516.00	current / noncurrent VA allocation issue - research
29-Jan-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	0.8	\$ 430.00	\$ 344.00	current / noncurrent VA allocation issue - work with Trevor Stone to review detail of PBC calculation
29-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Cleared PP&E review notes related to ARO Asset, Repair & Maintenance Testing, and Coal Reserves (2)
29-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Investigated significant accrual fluxuations (3); Tested Accrued Real Estate Taxes (2);
29-Jan-2013	Bankruptcy (LSTC)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared Rejected Leases and Professional Fees
29-Jan-2013	YE - Revenue & Expenses (0049)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.7	\$ 190.00	\$ 893.00	Documented Payroll Analytic
29-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	\$ 190.00	\$ 513.00	Documented vacation accrual employee testing for Federal and Hobet Mines.
29-Jan-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.6	\$ 190.00	\$ 684.00	Prepared Legal Letter Confirmations (1.4); documented fourth quarter journal entries (2.2).
29-Jan-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Documenting support for selected surety bonds.
29-Jan-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Documenting the coal income reconciliation and requesting support for selected payments.
29-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.1	\$ 190.00	\$ 589.00	Meeting with Jessie Bailey to discuss and obtain support for Magnum and Kanawha Eagle accrued royalties and document the support received.
29-Jan-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Meeting with Jessie Bailey to discuss and obtain support for November Massey accrued royalties subject to compromise and documenting the support received.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
29-Jan-2013	YE - Accounts Payable (0042)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Meeting with Joy Peterman to discuss and obtain support for Personal Property tax and documenting support received.
29-Jan-2013	General (0000)	Golding, Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.1	\$ 190.00	\$ 19.00	Drafting ASRM for black lung actuarial assumptions.
29-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.0	\$ 525.00	\$ 1,050.00	First year end audit committee meeting
29-Jan-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	4.4	\$ 525.00	\$ 2,310.00	Review of interim accounts receivable testing and laws clause rollforward
29-Jan-2013	YE - Income Taxes (0043)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	1.2	\$ 525.00	\$ 630.00	Discussions and related follow up with company personnel related to reversal of timing items for valuation allowance classification.
29-Jan-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Attend audit committee meeting
29-Jan-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Discuss valuation allowance allocation
29-Jan-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.9	\$ 525.00	\$ 1,522.50	Review asset retirement obligation - year end workpapers
29-Jan-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review overall analytic review
29-Jan-2013	General (0000)	Orlofsky, Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Making adjustments to workpapers per engagement actuary's review.
29-Jan-2013	YE - ARO (0050)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Documented support for ARO cash flow estimates utilized in preparation of the reclamation liability.
29-Jan-2013	YE - Non-pension post-retiree (0044)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.8	\$ 275.00	\$ 1,595.00	Performed detail testing of Retiree Healthcare periodic benefit cost assumptions and participant data reconciliation used to determine the projected liability.
29-Jan-2013	YE - Revenue & Expenses (0049)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.4	\$ 275.00	\$ 385.00	Prepared and documented fluctuations in revenue by mining complex for the current year to prior year.
29-Jan-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Continued working with Alyson to obtain the necessary YE documentation for new hires and terms.
29-Jan-2013	Client Discussions/Communication (0011)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Audit Committee meeting
29-Jan-2013	Executive Review - YE (0007)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	Review of IFSeR operational costs by outfall for Selenium
29-Jan-2013	YE - Investments (0038)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.3	\$ 275.00	\$ 1,732.50	Documentation of joint venture analytics for WWMV and Rhino.
29-Jan-2013	YE - Income Taxes (0043)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Current year income taxes binder preparation - printing workpapers, binder formation & labeling workpapers.
29-Jan-2013	YE - Income Taxes (0043)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Prior year valuation allowance analysis - Analyzed revised PY VA allocation compared to the original VA allocation. Summarized difference between the two models and confirming functionality of the model.
29-Jan-2013	YE - Income Taxes (0043)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	0.4	\$ 275.00	\$ 110.00	Prior year valuation allowance analysis - Met with Ranie to discuss the review process.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
30-Jan-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	0.8	\$ 430.00	\$ 344.00	current / noncurrent VA allocation issue - call with Mark Arshonsky and follow up with David Hornburg (TAL) and audit team to discuss
30-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Cleared Manager review notes related to LTD and IBNR
30-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.5	\$ 190.00	\$ 855.00	Cleared PP&E review notes related to PP&E Rollforward, FA Subledger, and Depreciation
30-Jan-2013	YE - PP&E (0041)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Tested CIP Additions
30-Jan-2013	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	1.5	\$ 430.00	\$ 645.00	request for information for emergence Section 382 limitation
30-Jan-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.1	\$ 430.00	\$ 3,053.00	Review of A/R and unbilled (3.5); review of accruals (2); review of prepaid (1.6)
30-Jan-2013	YE - Revenue & Expenses (0049)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Documented Payroll Analytic
30-Jan-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.7	\$ 190.00	\$ 893.00	Documented vacation accrual for Hobet Mine.
30-Jan-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Prepared legal letter confirmations
30-Jan-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	\$ 190.00	\$ 513.00	Redocumented accounts receivable per review comments from management
30-Jan-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Documenting support for accrued royalties subject to compromise.
30-Jan-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Meeting with Ashley Andrews to discuss and obtain necessary support for Vitol contract restructuring relating to other revenue and documenting support received.
30-Jan-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Meeting with Joy Peterman to discuss and obtain necessary support for Personal Property tax relating to Kentucky mines and documenting support received.
30-Jan-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.4	\$ 190.00	\$ 1,406.00	Preparing Control walkthrough templates embedded within IA walkthroughs for the Procurement to Pay, Capital Expenditures, Contract Mining, Mine level Coal Inventory, and Mine level Coal Sales processes.
30-Jan-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of deferred tax analysis
30-Jan-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.0	\$ 525.00	\$ 1,050.00	Discussions and related follow up with company personel related to reversal of timing items for valuation allowance classification.
30-Jan-2013	YE - Non-pension post-retireme (0044)	Laughlin,Katherine Grace (US013095616)	Senior-Grade 1 (421)	0.7	\$ 275.00	\$ 192.50	Patriot - actuarial review
30-Jan-2013	YE - Provisions, accrued, & ot (0045)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.9	\$ 275.00	\$ 1,622.50	Performed detail review of accrued real estate taxes and other taxes as of 12/31/12.
30-Jan-2013	WT - Review of IA (0013)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Reviewed and documented teting of compensation and benefits controls in conjunction with our 404 procedures.
30-Jan-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Discussions with senior manager and partner to address their review comments

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
30-Jan-2013	Bankruptcy (LSTC)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.2	\$ 275.00	\$ 1,980.00	Documentation of rejected contract testing
30-Jan-2013	General (0000)	Speedling, Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Assisted junior staff with questions and assumptions for WC traumatic
30-Jan-2013	General (0000)	Srivastava, Sanchi (US013040194)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Initial review of trend and claims cost assumption
30-Jan-2013	YE - Income Taxes (0043)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Rollforward of certain income tax provision workpapers used in our analysis.
30-Jan-2013	YE - Income Taxes (0043)	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	4.2	\$ 275.00	\$ 1,155.00	Prior year valuation allowance analysis - Model analysis including verification of the PY balances, analyzing difference between restated DTAs and originally filed DTAs (2.5) Communicating with Audit team to confirm B/S classification of DTAs (.6). Communication with Kim asking updated schedules (.4). Meeting with Ranie and David regarding the model (.7).
31-Jan-2013	YE - Income Taxes (0043)	Arshonsky, Mark (US011207136)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	valuation allowance discussions
31-Jan-2013	YE - Income Taxes (0043)	Atwood, Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.4	\$ 430.00	\$ 602.00	current / noncurrent VA allocation issue - call with Mark Arshonsky and follow up with David Hornburg (TAL) and audit team to discuss
31-Jan-2013	YE - Provisions, accrued, & ot (0045)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Tested Accrued Professional Fees
31-Jan-2013	Bankruptcy (LSTC)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Tested Rejected Leases
31-Jan-2013	TOC - Review of IA (0021)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Update test of controls performed
31-Jan-2013	General (0000)	Cohen, Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.6	\$ 430.00	\$ 258.00	Review of claims testing related to black lung actuarial valuation
31-Jan-2013	YE - Income Taxes (0043)	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared and ticked and tied depletion workpapers for the FY 2012 year end provision
31-Jan-2013	YE - Cash (0033)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Documented cash reconciliation for new bank account
31-Jan-2013	1st Quarter (0002)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented first quarter journal entries based on updated testing methodology
31-Jan-2013	A Binder (0008)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Documented fourth quarter journal entry testing
31-Jan-2013	2nd Quarter (0003)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented second quarter journal entries based on updated testing methodology
31-Jan-2013	3rd Quarter (0004)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented third quarter journal entries based on updated testing methodology
31-Jan-2013	TOC - Principal Test (0022)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Documented update testing of controls
31-Jan-2013	WT - Review of IA (0013)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.4	\$ 190.00	\$ 836.00	Documenting IA's Treasury walkthrough and completing embedded control walkthrough templates for IA's treasury and M&S inventory walkthroughs.
31-Jan-2013	Bankruptcy (LSTC)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Improving documentation of accrued liabilities subject to compromise.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
31-Jan-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.3	\$ 190.00	\$ 817.00	Performing update testing for various land management and FSCP tests of controls.
31-Jan-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	2.8	\$ 190.00	\$ 532.00	Finalizing ASRM for black lung actuarial assumptions.
31-Jan-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.6	\$ 525.00	\$ 1,365.00	Discussions internally regarding allocation of valuation allowance to current and long term
31-Jan-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Patriot Coal - retirement plan assumptions review - identifying additional items required to complete the review of the Trend rate and Claims Cost assumptions
31-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Discuss valuation allowance allocation error
31-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.6	\$ 275.00	\$ 440.00	Drafted data integrity confirmation requested by the EY IAAS acutuarial services team stating that we believe the data used for legacy liability valuation is appropriate.
31-Jan-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.3	\$ 275.00	\$ 2,007.50	Performed detail testing of UMWA Combined Fund rollforward from prior year-end, agreeing components to actuarial valuation report.
31-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.7	\$ 430.00	\$ 301.00	meeting with Jordan Scott and Joe/Tim from Patriot to discuss bankruptcy claims testing
31-Jan-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.4	\$ 430.00	\$ 1,032.00	Review of Apogee FBR costs for Selenium
31-Jan-2013	TOC - Review of IA (0021)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.3	\$ 275.00	\$ 2,007.50	Performance and documentation of update testing.
31-Jan-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.1	\$ 275.00	\$ 1,127.50	Review of accrued liabilities.
31-Jan-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Review of worker's compensation traumatic actuarial analysis and assumptions
31-Jan-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	2.0	\$ 375.00	\$ 750.00	Review of worker's compensation traumatic actuarial analysis and assumptions
31-Jan-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Preparation of current year tax workpapers for revised provision files.
31-Jan-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.9	\$ 275.00	\$ 247.50	Current year income taxes review - Tax depletion workpaper tie-out.
31-Jan-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Prior year valuation allowance analysis: Continued to communicate with Kim and Rich requesting more details and additional schedules. Analysis of revised model to determine major factors increasing the VA allocation to the current DTA. Discussion with Hornburg to determine the necessary support of prove revised allocation.

Σ hours = 1,351.5 Σ (hours*rate) = \$ 361,962.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 Study. Followed up on shareholder inquires, made calls to Schedule 13G filers.	01/03/13	\$ 190	1	\$ 190	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Preparing Section 382 status memorandum	01/03/13	\$ 375	1	\$ 375	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Worked on 382 limit calc. Made inquiries to shareholders.	01/08/13	\$ 190	1.2	\$ 228	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	review breakdown of NOL carryforwards provided by Patriot tax dept.	01/09/13	\$ 600	0.4	\$ 240	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Review of Section 382 study workpapers.	01/09/13	\$ 375	1.5	\$ 563	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	E-mails with client and National Tax on information gathering for 6-16-09 potential ownership change	01/10/13	\$ 430	1	\$ 430	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Worked on 382 limit calc. Made inquiries to shareholders.	01/10/13	\$ 190	0.6	\$ 114	Federal Consulting Services
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (131)	review possible limitation calculation	01/10/13	\$ 525	0.5	\$ 263	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Review of Section 382 study workpapers, including 382 limit documentation	01/10/13	\$ 375	0.5	\$ 188	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	E-mails with client and National Tax on information gathering for 6-16-09 potential ownership change	01/11/13	\$ 430	0.5	\$ 215	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Worked on 382 limit calc. Made inquiries to shareholders.	01/11/13	\$ 190	1	\$ 190	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review tax return for elections and historic limitations for Patriot and contributed subs	01/14/13	\$ 375	0.5	\$ 188	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Review of Section 382 study workpapers.	01/15/13	\$ 430	0.5	\$ 215	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 Study. Updated Ownershift Analysis based on Chilton response to shareholder inquiry.	01/15/13	\$ 190	2.8	\$ 532	Federal Consulting Services
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (131)	review revisions to 382 analysis	01/15/13	\$ 525	0.5	\$ 263	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- correspondence regarding historic limitations, -95 elections for Patriot and contributed subs	01/15/13	\$ 375	0.7	\$ 263	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review tax return for elections and historic limitations for Patriot and contributed subs	01/15/13	\$ 375	0.8	\$ 300	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Review of Section 382 limit calculation.	01/16/13	\$ 430	0.5	\$ 215	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review tax return for elections and historic limitations for Patriot and contributed subs	01/16/13	\$ 375	3	\$ 1,125	Federal Consulting Services
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Section 382 study - look into old files for historical 382 ownership changes; look into transaction history from Lehman to confirm April 5, 2002 change in ownership date; forward information to Tara Savage to support date	01/17/13	\$ 525	1.4	\$ 735	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 Study. Updated Ownershift Analysis based on Chilton response to shareholder inquiry.	01/17/13	\$ 190	1.6	\$ 304	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- Magnum Coal limitation work	01/17/13	\$ 375	0.5	\$ 188	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review tax return for elections and historic limitations for Patriot and contributed subs	01/17/13	\$ 375	0.5	\$ 188	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- Magnum Coal limitation work	01/18/13	\$ 375	1	\$ 375	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Owner shift of analysis of Peabody prior to Patriot Coal spin off, 2002-2006. Downloaded Peabody Public Filings.	01/25/13	\$ 190	3	\$ 570	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	treatment of coal reserves under 382 and use of 338 method for recognizing built in losses post emergence	01/28/13	\$ 600	1.2	\$ 720	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Owner shift of analysis of Peabody prior to Patriot Coal spin off, 2002-2006. Updated workpapers, uploaded transactions to the CUBE.	01/28/13	\$ 190	7.6	\$ 1,444	Federal Consulting Services

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review Peabody transactions from 1998 through 2006, including research of Peabody's disclosed 382 ownership change on 4/5/02	01/28/13	\$ 375	1	\$ 375	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Owner shift of analysis of Peabody prior to Patriot Coal spin off, 2002-2006. Updated workpapers, uploaded transactions to the CUBE.	01/29/13	\$ 190	0.8	\$ 152	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review Peabody transactions from 1998 through 2006, including research of Peabody's disclosed 382 ownership change on 4/5/02	01/29/13	\$ 375	4.5	\$ 1,688	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Owner shift of analysis of Peabody prior to Patriot Coal spin off, 2002-2006. Updated workpapers, uploaded transactions to the CUBE.	01/30/13	\$ 190	0.6	\$ 114	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- email correspondence w Anne and Amy regarding CODI and fresh start accounting	01/30/13	\$ 375	0.5	\$ 188	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review Peabody transactions from 1998 through 2006, including research of Peabody's disclosed 382 ownership change on 4/5/02	01/30/13	\$ 375	4.5	\$ 1,688	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	research on Section 382 increased limitation for the difference between percentage depletion and cost depletion.	01/31/13	\$ 430	4	\$ 1,720	Federal Consulting Services

51.2 16,540.50

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
10-Jan-2013	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.7	\$ 275.00	\$ 1,292.50	Preparation of December bankruptcy monthly fee statement
10-Jan-2013	Administrative	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	0.7	\$ 275.00	\$ 192.50	Administrative - Assisted Ranie Atwood with the invoice preparation.
				5.4		1,485.0	

Incur Date	Category	Employee	Rank	Expenses	Expense Category	Description
11-Jan-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	59.33	Ground Transportation – Mileage	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 from 1/7/12 to 1/11/12. 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]. 21 round trip miles * 5 days = 105 miles\\Home to client site, client site to home
12-Jan-2013	General (0000)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	90.40	Ground Transportation – Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back on 1/3/2013 and 1/7/2013 - 1/12/2013 (7 days total). Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 7 days per week = 159.6 miles for the week\\275 Union to 12312 Olive Blvd
12-Jan-2013	General (0000)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	75.15	Ground Transportation – Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Ave St Louis MO 63112 (home) and back for 1/7/13 - 1/12/13 (6 days). Normal commute from 615 Clara Ave St Louis MO 63112 to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.6 mi. resulting in an 11.1 mi. difference each way. [(22.2 miles per day * 6 days) = 133.2 miles]\\Home and Client
12-Jan-2013	General (0000)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.35	Ground Transportation – Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for 1/7/13 - 1/12/13 (6 days). Normal commute from 742 Summer Top Circle to Ernst & Young office is 16.9 mi. one way. Commute to Patriot Coal is 18.0 mi. resulting in a 1.1 mi. difference each way. (IRS rate = .565) [(2.2 miles per day * 6 days) * .565 per mile = \$7.35]\\Home and Client
12-Jan-2013	General (0000)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	11.87	Ground Transportation – Mileage	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 1/12/12. 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 = .565) [(10.4 miles * 2) = 21. 21 * .565 per mile = \$11.87].\\Home to client site, client site to home
16-Jan-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	22.60	Ground Transportation – Mileage	mileage to patriot on January 14th and 16th. 2 days x 20 miles = 40 miles\\office to client
19-Jan-2013	General (0000)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	77.41	Ground Transportation – Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 1/14/2013 to 1/19/2013. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 6 days per week = 136.8 miles for the week\\275 Union Blvd to 12312 Olive Blvd

19-Jan-2013	General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	75.15	Ground Transportation – Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Ave St Louis MO 63112 (home) and back for 1/14/13 - 1/19/13 (6 days). Normal commute from 615 Clara Ave St Louis MO 63112 to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.6 mi. resulting in an 11.1 mi. difference each way. [(22.2 miles per day * 6 days) = 133.2 miles]\Home and Client
19-Jan-2013	General (0000)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.35	Ground Transportation – Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for 1/14/13 - 1/19/13 (6 days). Normal commute from 742 Summer Top Circle to Ernst & Young office is 16.9 mi. one way. Commute to Patriot Coal is 18.0 mi. resulting in a 1.1 mi. difference each way. (IRS rate = .565) [(2.2 miles per day * 6 days) * .565 per mile = \$7.35]\Home and Client
19-Jan-2013	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	59.33	Ground Transportation – Mileage	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 from 1/14/13 to 1/19/13. 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]. 21 round trip miles * 5 days = 105 miles\Home to client site, client site to home
25-Jan-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	33.90	Ground Transportation – Mileage	mileage to patriot on Saturday 1/19, 1/22 and 1/23. 3 days x 20 miles per day = 60 miles\office to client
26-Jan-2013	General (0000)	Farmer,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	77.41	Ground Transportation – Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 1/21/2013 to 1/26/2013. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 6 days per week = 136.8 miles for the week\275 Union Blvd to 12312 Olive Blvd
26-Jan-2013	General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	75.15	Ground Transportation – Mileage	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Ave St Louis MO 63112 (home) and back for 1/21/13 - 1/26/13 (6 days). Normal commute from 615 Clara Ave St Louis MO 63112 to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.6 mi. resulting in an 11.1 mi. difference each way. [(22.2 miles per day * 6 days) = 133.2 miles]\Home and Client
26-Jan-2013	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	83.06	Ground Transportation – Mileage	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 from 1/21/13 to 1/26/13 and on 1/19/2013. 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]. 21 round trip miles * 7 days = 147 miles\Home to client site, client site to home
21-Jan-2013	YE - Non-pension post- retireme (0044)	Orlofsky,Jacob (US012921577)	Staff/Assistant- Grade 4 (444)	18.00	Ground Transportation – Taxi	I billed 10 hours in a day so I took a taxi home at night from the EY Chicago office to my apartment.\EY Chicago office to my apartment

08-Jan-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	86.70	Meals	Myself, Jordan Scott, Ben Prange, Keeley Farmar, Ryan Beckmann, Zach Folmer - Audit kick-off working lunch. Mike Hickenbotham, approving PPED
09-Jan-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	91.10	Meals	Expense is for overtime dinner because we worked past 8 PM on 1/9/2013. PPED approval by engagement partner Mike Hickenbotham. Paid for Matt Redenius, Jordan Scott, Ben Prange, Zach Follmer, Ryan Beckmann, and myself.
09-Jan-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	126.76	Meals	Lunch with the team in order to discuss year-end status. PPED approval, Sarah Miller. Paid for Jordan Scott, Ben Prange, Zach Follmer, Ryan Beckmann, Matt Redenius and myself.
10-Jan-2013	General (0000)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	52.41	Meals	Dinner for self, Ben Prange, Jordan Scott, Keeley Farmar, and Ryan Beckmann. Worked past 8pm for a total of 11 hours on Thursday (1/10). Approved by partner.
12-Jan-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	33.70	Meals	Expense is breakfast when working on Saturday, January 12th per the request of Engagement Partner Mike Hickenbotham. Breakfast was purchased for Jordan Scott, Ben Prange, Zach Follmer, Ryan Beckmann, and myself.
14-Jan-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	51.13	Meals	Diane Cody, Jordan Scott, Ryan Beckmann, Matt Redenius - lunch to discuss Patriot roles/responsibilities with Diane. Mike Hickenbotham, approving PPED
14-Jan-2013	General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	47.15	Meals	Worked past 8pm and consumed onsite. Approved by Mike Hickenbotham. Employees present in addition to myself: Jordan Scott, Keeley Farmar, Zach Fullmer, and Ben Prange
15-Jan-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	31.06	Meals	Expense is for dinner on 1/15/2013 when working overtime per request of Engagement Partner Mike Hickenbotham. Dinner was for Jordan Scott, Ryan Beckmann, Zach Follmer and myself.
16-Jan-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	102.56	Meals	Expense is for dinner on 1/16/2013 when working overtime per request of Engagement Partner Mike Hickenbotham. Dinner was for Jordan Scott, Ben Prange, Ryan Beckmann, Zach Follmer and myself.
16-Jan-2013	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	34.60	Meals	Overtime meal, worked past 8pm. Also paid for Ben Prange and Ryan Beckmann.
17-Jan-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	76.32	Meals	Expense is for dinner on 1/17/2013 when working overtime per request of Engagement Partner Mike Hickenbotham. Dinner was for Ben Prange, Ryan Beckmann, Zach Follmer and myself.
19-Jan-2013	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	63.08	Meals	Overtime meal, worked on a Saturday. Also paid for Zach Follmer, Keeley Farmar, Ryan Beckmann, and Ben Prange. Approved by PPD Mike Hickenbotham.
19-Jan-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	20.00	Meals	worked on Patriot on Saturday 1/19. □ □ Lunch for self on saturday.
21-Jan-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	41.81	Meals	Lunch to discuss status of year end audit. Attendees: Sarah Miller, Jordan Scott, Diane Cody
21-Jan-2013	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	40.48	Meals	Overtime meal, worked past 8pm. Also paid for Staff Zach Follmer, Keeley Farmar, and Ryan Beckmann. Approved by PPD Mike Hickenbotham.
22-Jan-2013	General (0000)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	120.00	Meals	Worked for 11 hours until 8pm and, therefore, we are allowed to expense dinner. Employees present at dinner: Ryan Beckmann, Keeley Farmar, Zach Follmer, Ben Prange, Matt Redenius, and Jordan Scott. Dinner approved by partner.

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