UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI EASTERN DIVISION

In re

PATRIOT COAL CORPORATION, et al.,

Debtors, 1

Chapter 11 Case No. 12-51502-659 (Jointly Administered)

Objection Deadline: May 14, 2013 at 4:00 p.m. (prevailing Central Time)

Hearing Date (if necessary): May 21, 2013 at 10:00 a.m. (prevailing Central Time)

Hearing Location: Courtroom 7 North

SECOND INTERIM APPLICATION OF ERNST & YOUNG LLP, INDEPENDENT AUDITOR AND TAX ADVISOR TO THE DEBTORS, FOR ALLOWANCE AND PAYMENT OF COMPENSATION FOR PROFESSIONAL SERVICES AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES

Name of Applicant: Ernst & Young LLP

Authorized to Provide Professional Services to: Debtors and debtors-in-possession

Retention Date: August 2, 2012, nunc pro tunc to July 9,

2012

Period for Which Compensation and Reimbursement is

Sought:

October 1, 2012 through January 31, 2013

Amount of Compensation Sought as Actual, \$829,960.50

Reasonable and Necessary:

Amount of Expense Reimbursement Sought as Actual, \$3,613.02

Reasonable and Necessary:

Total Fees and Expenses, this Compensation Period: \$833,573.52 Less: Aggregate Amounts Paid to Date: \$667,581.4

¹ The Debtors are the entities listed on Schedule 1 attached hereto. The employer tax identification numbers and addresses for each of the Debtors are set forth in the Debtors' chapter 11 petitions.

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Amount Requested for Payment: \$165,992.10

Voluntary Reductions:

Monthly Fee Statements: \$0.00
Fee Applications: \$0.00
Total Voluntary Reductions: \$0.00

This is a(n) X Interim Final Application

Monthly Fee Statements This Period:

		Reque	sted	Paid Pursuant to Compensation Order			
Date Served	Period Covered	Fees	Expenses	Fees (80% of Requested Amount)	Expenses		
11/20/2012	10/1/12 - 10/31/12	\$142,924.50	\$ 209.00	\$ 114,339.60	\$ 209.00		
12/20/2012	11/1/12 – 11/30/12	\$234,794.00	\$ 1,030.75	\$ 187,835.20	\$ 1,030.75		
1/15/2013	12/1/12 - 12/31/12	\$ 72,254.50	\$ 580.95	\$ 57,803.60	\$ 580.95		
2/19/2013	1/1/13 – 1/31/13	\$379,987.50	\$ 1,792.32	\$ 303,990.00	\$ 1,792.32		
Totals:		\$ 829,960.50	\$ 3,613.02	\$ 663,968.40	\$ 3,613.02		

Ernst & Young LLP (the "<u>Applicant</u>"), as independent auditor and tax advisor to Patriot Coal Corporation ("Patriot") and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the "<u>Debtors</u>") respectfully represents:

INTRODUCTION

- 1. This is the Applicant's second interim application (the "Application") for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Local Rule 2016-1 2016-3 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Missouri (the "Local Rules"), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines") and the Order to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses for Professionals, entered in this case on August 2, 2012 [Docket No. 262] (the "Compensation Order," and together with the UST Guidelines, Local Rules, Bankruptcy Rules, and Bankruptcy Code, the "Applicable Guidelines and Orders").
- 2. This Application requests compensation for certain services described below rendered by the Applicant on behalf of the Debtors from October 1, 2012 through January 31, 2013 (the "Compensation Period") and reimbursement of actual and necessary expenses incurred by the Applicant during the Compensation Period in connection with the rendering of the services.
- 3. This Application seeks the interim approval and allowance of compensation in the amount of \$829,960.50, representing the fees for the Applicant's actual time charges for 3,057.8 hours of professional services rendered during the Compensation Period, plus reimbursement of

actual and necessary expenses incurred in the amount of \$3,613.02, for a total of \$833,573.52, all as more fully set forth below. The Applicant submits that approval and allowance of this amount is fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. As of the date of this Application, the Debtors have paid \$663,968.4 of the above fees, and \$3,613.02 of the above expenses. This Application therefore also seeks an order authorizing and directing the Debtors to pay the Applicant all requested fees and expenses that remain outstanding as of the date of such an order.

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter under 28 U.S.C. § 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper before this Court under 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

- 6. On July 9, 2012 (the "<u>Petition Date</u>"), the Debtors filed their voluntary chapter 11 petitions for relief (the "<u>Chapter 11 Cases</u>") under title 11 of the Bankruptcy Code.
- 7. The Debtors are operating their businesses as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Chapter 11 Cases.
- 8. On August 2, 2012, the Court then presiding over these chapter 11 cases entered the Compensation Order, which authorizes the monthly payment of eighty percent (80%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of monthly statements to, and provided no formal objections were filed by, the Service Parties as that term is defined in subparagraph (a) of the Compensation Order. The Compensation Order also requires the submission of periodic interim fee applications and a final fee application for

approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

RETENTION OF ERNST & YOUNG LLP

- 9. On July 19, 2012, the Debtors filed their Application for Authority to Employ and Retain Ernst & Young LLP as Independent Auditors and Tax Advisors to the Debtors *Nunc Pro Tunc* to the Petition Date [Docket No. 134] (the "Retention Application"). The Retention Application sought the Court's authorization of the Debtors' employment and retention of the Applicant in accordance with the terms and conditions set forth in: (a) that certain audit engagement letter agreement between Patriot and EY LLP dated as of July 10, 2012 (the "Audit Engagement Letter"); (b) that certain carve-out audit engagement letter agreement between Patriot and EY LLP dated as of July 10, 2012 (the "Carve-Out Audit Engagement Letter"); and (c) that certain master services agreement between the Debtors and EY LLP (the "MSA") and incorporated statement of work for bankruptcy tax advisory services (the "Tax Advisory SOW," and together with the MSA, the "Tax Engagement Letter"), each dated as of July 18, 2012.
- 10. Under the Engagement Letter, the Debtors retained the Applicant to provide the following services (the "Services"):
 - a. The Services under the Audit Engagement Letter include the following services (the "Audit Services"):
 - i. Auditing and reporting on the consolidated financial statements of Patriot for the year ended December 31, 2012;
 - ii. Auditing and reporting on the effectiveness of Patriot's internal control over financial reporting as of December 31, 2012; and
 - iii. Reviewing Patriot's unaudited interim financial information before Patriot files each of its Form 10-Q's for 2012, and issuing a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles.

- b. The Services under the Carve-Out Audit Engagement Letter include the following services (the "Carve-Out Audit Services"):
 - i. Auditing and reporting on the financial statements of Patriot's Illinois Basin operating segment as of December 31, 2008, 2009, 2010, and 2011, and for the years ended, December 31, 2009, 2010, and 2011.
- c. The "Tax Advisory Services" under the Tax Advisory SOW include the following services:
 - i. Advising the Debtors in developing an understanding of the tax implications of their bankruptcy restructuring alternatives and postbankruptcy operations, including research and analysis of the Internal Revenue Code, Treasury regulations, case law and other relevant US federal, state, and non-US tax authorities, as applicable;
 - ii. Understanding reorganization and/or restructuring alternatives the Debtors are evaluating with existing bondholders and other creditors that may result in a change in the equity, capitalization and/or ownership of the shares of the Debtors or their assets;
 - iii. Advising with respect to the calculations ("Section 382 calculations") related to historic changes in ownership of the Debtors' stock, including a determination of whether the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss and credit carry forwards and built-in losses) and the amount of any such limitation;
 - iv. Advising with respect to the determination of the amount of the Debtors' tax attributes, section 382 limitation (if any), discharge of indebtedness income, attribute reduction and net unrealized built-in loss and an estimate of the built-in loss to be recognized during the five-year, post-ownership change recognition period based on Notice 2003-65. EY LLP will confirm whether section 382(1)(5) may be applied to the plan of reorganization and, if so, review modeling to determine whether it is more advantageous to apply section 382(1)(5) or elect section 382(1)(6);
 - v. Advising with respect to the analysis related to availability, limitations and preservation of tax attributes such as net operating losses, tax credits, stock and asset basis as a result of the application of the federal and state (or non-US local country if applicable) cancellation of indebtedness provisions, including the review of calculations to determine the amount of tax attributes reduction related to debt cancellation income. EY LLP will also assist with the analysis with respect to the benefits or detriments of making other related elections, such as the election under section 108(b)(5);

- vi. Advising with respect to tax analysis associated with planned or contemplated acquisitions and divestitures, including tax return disclosure and presentation;
- vii. Advising with respect to tax analysis and research related to taxefficient domestic restructurings, including review of stock basis computations, non-income tax consequences, and verifying tax basis of assets and tax basis of subsidiary balance sheets for purposes of evaluating transactions;
- viii. Advising with respect to the analysis of historic returns, tax positions and Debtor records for the application of relevant consolidated tax return rules to the current transaction, including but not limited to, deferred intercompany transactions, excess loss accounts and other consolidated return issues for each legal entity in the Debtors' US tax group;
- ix. Advising with respect to the federal, state and local tax treatment (including tax return disclosure and presentation) governing the timing and deductibility of expenses incurred before and during the bankruptcy period, including but not limited to, bankruptcy costs, severance costs, interest and financing costs, legal and professional fees, and other costs incurred as the Debtors rationalize their operations;
- x. Advising with respect to the federal, state and local country tax consequences of internal restructurings and rationalization of inter-company accounts;
- xi. Advising with respect to the federal, state and local tax consequences of potential material bad debt and worthless stock deductions, including tax return disclosure and presentation;
- xii. Providing documentation, as appropriate or necessary, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above; and
- xiii. Advising with respect to taxing jurisdiction correspondence and post-petition return disclosure considerations (including requests for prompt tax liability determinations) for the Debtors' review and finalization with counsel, and overview of related tax considerations to be considered by the Debtors and counsel in the development of bankruptcy workplan.
- 11. On August 2, 2012, the Court entered an order approving the Retention Application, *nunc pro tunc* to July 9, 2012 [Docket No. 267] (the "Retention Order").
- 12. On March 5, 2013, the Debtors filed their Supplemental Application For Authority To Expand The Scope Of Employment And Retention Of Ernst & Young LLP As

Independent Auditor To The Debtors Nunc Pro Tunc To February 26, 2013 (the "<u>First Expansion Application</u>") [Docket No. 3068]. The First Expansion Application sought the Court's authorization of the Debtors' employment and retention of the Applicant in accordance with the terms and conditions set forth in the additional engagement letter dated as of February 26, 2013 (the "Additional Engagement Letter"), nunc pro tunc to February 26, 2013.

- 13. Under the Additional Engagement Letter, the Debtors retained the Applicant to provide the following services (the "Services"):
 - Auditing and reporting on the consolidated financial statements of Patriot for the year ending December 31, 2013;
 - Auditing and reporting on the effectiveness of Patriot's internal control over financial reporting as of December 31, 2013; and
 - Reviewing Patriot's unaudited interim financial information before Patriot files each of its Form 10-Q's for 2013, and issuing a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles.
- 14. On March 15, 2013, the Court entered an order approving the First Expansion Application, *nunc pro tunc* to February 26, 2013 [Docket No. 3229] (the "Expansion Order").

MONTHLY FEE STATEMENTS

15. With respect to the Compensation Period, the Applicant distributed four monthly fee statements to the Service Parties on (a) November 20, 2012 for the period from October 1, 2012 through October 31, 2012 requesting \$142,924.50 in fees and \$209.00 in expenses (the "October Fee Statement"); (b) December 20, 2012 for the period from November 1, 2012 through November 30, 2012 requesting \$234,794.00 in fees and \$1,030.75 in expenses (the "November Fee Statement"); (c) January 15, 2012 for the period from December 1, 2012 through December 31, 2012 requesting \$72,254.50 in fees and \$580.95 in expenses (the "December Fee Statement"); and February 19, 2013 for the period from January 1, 2013 through January 31,

2013 requesting \$379,987.50 in fees and \$1,792.32 in expenses (the "January Fee Statement," and together with the October Fee Statement, the November Fee Statement, and the December Fee Statement, the "Monthly Fee Statements").

- 16. No party has filed an objection to the Monthly Fee Statements, and neither the Applicant nor its counsel have received any objections to the Monthly Fee Statements.
- 17. The Debtors currently owe the Applicant the amount of \$165,992.1, which amount represents 20% of the fees sought in the Monthly Fee Statements.
- 18. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with the Chapter 11 Cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors' estates for such services with any other person.

SUMMARY OF SERVICES RENDERED BY ERNST & YOUNG LLP DURING THE COMPENSATION PERIOD

- 19. The attached Exhibit A sets forth the names, titles, and hourly rates of, and number of hours billed by, all professionals of the Applicant who rendered services to the Debtors during the Compensation Period. The hourly rates comply with the terms of the Engagement Letter and Retention Order, reflect the normal hourly rates for professional services charged by the professionals of the Applicant for each type of work, and are consistent with rates typically charged by other comparable firms for this type of work.
 - 20. The attached Exhibit B sets forth a summary of fees billed by project category.
- 21. The Applicant's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit C.

- 22. Attached hereto as <u>Exhibit D</u> is a table setting forth a summary of the actual and necessary expenses incurred by EY LLP in connection with performance of the Services.

 <u>Exhibit E</u> sets forth the detailed, contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.
- 23. During the Compensation Period, the Applicant provided services falling under the project categories of : 2012 Audit Services, Fee/Employment Applications, Federal Tax Consulting Services, State and Local Tax Services, and Administrative Matters.

2012 Audit Services

- 24. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals including: auditing and reporting on the consolidated financial statements of Patriot for the year ended December 31, 2012; auditing and reporting on the effectiveness of Patriot's internal control over financial reporting; and reviewing Patriot's unaudited interim financial information before Patriot filed each of its Form 10-Q's (the "2012 Audit Services").
- 25. In performing the 2012 Audit Services, the Applicant's professionals expended a total of 2817.2 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$752,590.00 in fees.

Fee/Employment Applications

- 26. The Applicant's Professionals have also spent time during the Compensation Period preparing the Monthly Fee Statements and the Applicant's first interim fee application (the "Fee/Employment Application Services").
- 27. In connection with the Fee/Employment Application Services, the Applicant's professionals expended a total of 27.8 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$7,831.00.

Federal Tax Consulting Services

- 28. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals advising the Debtors regarding federal tax issues in connection with these Chapter 11 Cases (the "Federal Tax Consulting Services").
- 29. In performing the Federal Tax Consulting Services, the Applicant's professionals expended a total of 203.2 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$65,442.00 in fees.

State and Local Tax Services

- 30. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals advising the Debtors regarding state and local tax issues in connection with these Chapter 11 Cases (the "State and Local Tax Services").
- 31. In performing the State and Local Tax Services, the Applicant's professionals expended a total of 2.2 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$1,155.00 in fees.

Administrative Matters

- 32. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals performing various administrative services in connection with delivery of the Audit Services and the Tax Advisory Services (the "<u>Administrative Matter Services</u>").
- 33. In performing the Administrative Matter Services, the Applicant's professionals expended a total of 8.1 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$3,135.00 in fees.
- 34. The Applicant has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate.

JOHNSON FACTORS

- 35. Local Rule 2016(1)(B) requires that all professional fee applications analyze the 12 factors for allowance of compensation set forth in *Johnson v. Georgia Highway Express*, 388 F.2d 714 (5th Cir. 1974) (the "*Johnson* Factors"); *see also P.A. Novelly v. Palans*, 960 F.2d 728 (8th Cir. 1992); *Chamberlain v. Kula*, 213 B.R. 729, 736-739 (B.A.P. 8th Cir. 1997).
- 36. The Applicant submits that this Application satisfies all of the *Johnson* Factors, as described below.
 - (a) The time and labor required. EY LLP's services as auditor and tax advisor for the Debtor and debtors-in-possession required extensive time and effort.
 - (b) The novelty and difficulty of questions. The Debtors are large, complex enterprises, and their proceedings under Chapter 11 have raised numerous complicated issues.
 - (c) The skill required to perform professional services properly. EY LLP believes that its professionals have demonstrated a high level of skill in performing the required audit and tax advisory services.
 - (d) The preclusion of employment due to acceptance of the case. Acceptance of this case did not preclude EY LLP from other employment, but the professionals involved in this case devoted significant time to the Debtors' affairs and were, to that extent, unable to address other matters.
 - (e) The customary fee. The rates charged by EY LLP in this matter are commensurate with rates it charges other clients on audit and tax advisory matters.

- (f) Whether the fee is fixed or contingent. The fees requested herein are requested on an hourly basis.
- (g) <u>Time limitations imposed by the client or the circumstances</u>. The Applicant worked to perform the services in an expeditious manner.
- (h) The amount involved and the results obtained. EY LLP has worked diligently to perform the required audit and tax advisory services; the compensation sought is appropriate in light of the results obtained..
- (i) The experience, reputation, and ability of the professionals. The EY LLP professionals who performed services for the Debtors in this engagement are highly skilled and experienced in audit and tax advisory services.
- (j) The undesirability of the case. This is not an undesirable case. EY LLP is privileged to have the opportunity to serve as the Debtors' auditor and tax advisor.
- (k) The nature and length of the professional relationship with the client. The Debtors have employed EY LLP as independent auditor since 2007. By virtue of its prior engagement, EY LLP is familiar with the Debtors and is qualified to continue to provide auditing services to the Debtors.
- (l) Awards in similar cases. The compensation requested by EY LLP comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases. Considering the complexity of the issues addressed during the Compensation Period, the fees requested in this Application are appropriate..

NOTICE AND PRIOR APPLICATIONS

- 37. A complete copy of this Application, with exhibits, has been provided to the Service Parties and to the Court. In light of the nature of the relief requested herein, the Applicant submits that no other or further notice need be provided.
 - 38. No prior application for the relief sought herein has been by the Applicant.

CONCLUSION

WHEREFORE, the Applicant respectfully requests that this Court enter an order (i) approving and allowing on an interim basis compensation of fees for professional services rendered for the Debtors during the Compensation Period in the amount of \$829,960.50 and reimbursement for actual and necessary expenses incurred during the Compensation Period in the amount of \$3,613.02 for a total of \$833,573.52; (ii) authorizing and directing the Debtors to pay the Applicant all fees and expenses for the Compensation Period that remain outstanding as of the date of the order; and (iii) granting such other and further relief as this Court deems just and equitable under the circumstances.

Dated: April <u>/2</u>, 2013 St. Louis, Missouri

Michael W. Hickenbotham, Partner

ERNST & YOUNG LLP

 $\underline{\textbf{Exhibit A}}$ Summary of Professionals, Hours and Rates for Services Rendered

NAME OF	TITLE	HOURLY	TIME	TOTAL
PROFESSIONAL		BILLING	BILLED	COMPENSATION
		RATE	HOURS	
Ben Prange	Senior	275.0	359.3	\$98,807.50
Bhavana Lahoti	Manager	375.0	53.5	\$20,062.50
Gerald Johnson	Senior Manager	430.0	9.0	\$3,870.00
Jordan Scott	Senior	275.0	629.4	\$173,085.00
Keeley Farmar	Staff	190.0	360.2	\$68,438.00
Laura Anderson	Senior Manager	430.0	0.4	\$172.00
Mark Arshonsky	Partner	525.0	1.5	\$787.50
Marta Tlalka	Senior	275.0	64.5	\$17,737.50
Matt Redenius	Senior Manager	430.0	76.4	\$32,852.00
Michael Hickenbotham	Partner	525.0	86.8	\$45,570.00
Nathan Reddick	Senior	275.0	102.8	\$28,270.00
Ryan Beckmann	Staff	190.0	181.9	\$34,561.00
Sarah Miller	Partner	525.0	93.9	\$49,297.50
Zachary Follmer	Staff	190.0	466.5	\$88,635.00
Alaina Frisch	Staff	190.0	0.8	\$152.00
Michael Golding	Staff	190.0	13.8	\$2,622.00
Adrian Hartley	Manager	375.0	1.7	\$637.50
Jaime Havran	Staff	190.0	1.5	\$285.00
David Hornburg	Executive Director	525.0	9.3	\$4,882.50
Amy Konja	Manager	375.0	0.6	\$225.00
Steven Laplant	Senior Manager	430.0	1.7	\$731.00
Katherine Laughlin	Senior	275.0	0.7	\$192.50
Li Teng	Staff	190.0	2.0	\$380.00
Josh Meier	Staff	190.0	7.4	\$1,406.00
Michael O'Connell	Staff	190.0	15.0	\$2,850.00
Jacob Orlosky	Staff	190.0	15.2	\$2,888.00
Angela Samuel	Senior	275.0	1.9	\$522.50
Michael Speedling	Manager	375.0	6.0	\$2,250.00
Sanchi Srivastava	Staff	190.0	2.0	\$380.00
Ian Sterling	Senior Manager	430.0	3.3	\$1,419.00
Trevor Stone	Senior	275.0	19.9	\$5,472.50
Jason West	Manager	375.0	1.0	\$375.00
Diane Cody	Senior Manager	430.0	48.5	\$20,855.00
Arthur Cohen	Senior Manager	430.0	1.3	\$559.00
Ruth Saphian	Partner	525.0	12.5	\$6,562.50
Ranie J Atwood	Senior Manager-Grade 1	430.0	16.4	\$7,052.00
Anne M Bozesky	Senior Manager - Grade 4	430.0	33.2	\$14,276.00
Timothy Couch	Staff - Grade 1	190.0	33.1	\$6,289.00

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Stanley L Deptula	Partner/Principal	600.0	10.3	\$6,180.00
Charles D Dohrmann	Executive Director - Grade 1	525.0	6.5	\$3,412.50
Nancy A Flagg	Executive Director	525.0	10.7	\$5,617.50
Kim Golightly	Partner/Principal	600.0	0.5	\$300.00
John Joseph Lambert	Staff - Grade 1	190.0	52.6	\$9,994.00
Amy F Ritz	Executive Director	525 - 600	3.5	\$2,025.00
Kymberly C Ruhmann	Staff - Grade 1	190.0	11.3	\$2,147.00
Tara Savage	Manager - Grade 2	375.0	57.8	\$21,675.00
Ben Wells	Staff	190.0	7.0	\$1,330.00
Dan Dolan	Partner	525.0	2.0	\$1,050.00
John Menchella	Staff	190.0	15.5	\$2,945.00
Peter Hornecker	Partner	600.0	0.7	\$420.00
Mary Renee DuFaux	Staff	190.0	144.5	\$27,455.00
Total			3,057.8	\$829,960.50
	Blended Rate:	\$271.42		

$\underline{\textbf{Exhibit B}}$ Summary of Time by Project Category

PROJECT CATEGORY	TIME BILLED	TOTAL
	HOURS	COMPENSATION
2012 Audit Fee	2817.2	\$752,590.00
Fee Applications	27.8	\$7,831.00
Federal Tax Consulting Services	203.2	\$65,442.00
State and Local Tax Services	2.2	\$1,155.00
Administrative Matters	7.4	\$2,942.50
Total	3,057.8	\$829,960.50

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Exhibit C

Time Detail

Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
01-Oct-2012	Bozesky,Anne M.	Senior Manager-	2.0	430.0	\$	860.00	Call with client regarding request list (.5), follow-up request (.5) and discussion with A. Ritz
	(US011459822)	Grade 4 (214)			-		(1)
01-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	1.0	275.0	\$	275.00	Call with Jessica Wubker to discuss equipment lease rejections (1)
	(US012548690)	(423)					
01-Oct-2012	Scott,Jordan Christopher	Senior-Grade 3	7.0	275.0	\$	1,925.00	Preparation of Bankruptcy equipment lease rejection workpapers (5) and research on
	(US012548690)	(423)			•	,	equipment lease rejection presentation & disclosure (2).
02-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	3.3	525.0	\$	1,732.50	Review planning documentation for 12/31/12 audit procedures
	(Grade 1 (111)			*	.,	
02-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	2.0	275.0	\$	550.00	Discussed bankruptcy invoice timing and payment with Sherri Fievet
02 00: 20:2	(US012548690)	(423)	2.0	2.0.0	Ť	000.00	Discussed Summapho, invoice timing and paymont man short level
02-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	2.0	275.0	\$	550.00	Review of new journal entry procedures in conjunction with risks of Patriot and development
02 000 2012	(US012548690)	(423)	2.0	270.0	Ψ	000.00	of journal entry Q3 testing procedures
03-Oct-2012	Miller, Sarah J (US011701859)	Partner/Principal-	2.6	525.0	\$	1,365.00	Reviewing 2012 audit planning documentation
00 000 2012	(00011701000)	Grade 1 (111)	2.0	020.0	Ψ	1,000.00	Troviousing 2012 addit planning accumontation
03-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	6.0	275.0	\$	1 650 00	Reviewed and fixed planning comments made by Sarah Miller.
00 000 2012	(US012548690)	(423)	0.0	270.0	Ψ	1,000.00	Treviewed and fixed planning comments made by Garan Miller.
04-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	1.0	525.0	\$	525.00	Review of client memo and analysis of rejected lease accounting treatment
04-001-2012	(US011343489)	Grade 1 (111)	1.0	323.0	Ψ	323.00	like view of client memo and analysis of rejected lease accounting treatment
04-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.3	525.0	\$	157 50	Call with Katy Winkelmann and Paul Kaufman to discuss treatment of rejected contracts
04-061-2012	Willier, Sarari 3 (03011701039)	Grade 1 (111)	0.5	323.0	Ψ	137.30	Can with Naty Willike infamiliant and Faul Naulman to discuss treatment of rejected contracts
04 Oct 2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.3	525.0	Φ	157.50	Call with Matt Redenius and Mike Hickenbotham to discuss accounting treatment for
04-061-2012	Ivillier, Sarari 5 (USU11701659)	Grade 1 (111)	0.3	525.0	Ф	157.50	
04.0 -+ 2042	Miller,Sarah J (US011701859)	Partner/Principal-	2.7	525.0	r.	1 117 50	rejected contract at Bluegrass mine complex Reviewing 2012 audit planning documentation
04-OCI-2012	Niller, Saran J (USU11701859)		2.7	525.0	\$	1,417.50	Reviewing 2012 audit planning documentation
04.0~+ 2042	Scott, Jordan Christopher	Grade 1 (111) Senior-Grade 3	9.0	275.0	\$	2.475.00	Created Q3 binders (1.5); discussed quarterly GAAP checklist with Julie Turley and Jessica
04-OCI-2012	(US012548690)		9.0	2/5.0	Ф	2,475.00	Wubker (1); created RAS template (1), created EQR template (1), created independence
	(05012548690)	(423)					template (1); created RAS template (1), created EQR template (1), created independence template (1); discussed organizational chart with Bernie Dougherty and added as workpaper
0F Oat 2012	P Dolan, Daniel J (US011348134)	Dortmor/Dringing	2.0	F0F 0	r.	1.050.00	(1.5), printed 8k's and inputted into workpapers (2) Review of audit committee materials
05-OCI-2012	Doian, Daniei J (05011348134)	•	2.0	525.0	\$	1,050.00	Review of audit committee materials
05 0-+ 0040	I I ama a alsa a Data a I	Grade 1 (111) Partner/Principal-	0.7	600.0	Φ	400.00	Confidential Chair 7 delana and Miles and Construction accorded to
05-Oct-2012	Hornecker, Peter L	•	0.7	600.0	\$	420.00	Conf calls with Chris Zuidema and Mike and Sarah regarding accrual of losses for
05.0 1.0010	(US012016782)	Grade 1 (111)		075.0	•	=== 00	terminated contracts and adjustments to said losses
05-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	2.0	275.0	\$	550.00	Review of Equipment Lease Rejection memo prepared by Jessica Wubker in conjunction
00.0.4.004	(US012548690)	(423)		100.0	•	25.00	with authoritative guidance.
08-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.5	190.0	\$	95.00	Met with Julie Turley and various other Patriot employees to discuss and obtain PBCs.
00.0 1.0010	(US013141045)	Grade 4 (444)	4.0	400.0	•	100.00	D II 17
08-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	\$	190.00	Rolled forward repletter, SAS100, and PCX Transmittals.
	(US013141045)	Grade 4 (444)			_		
08-Oct-2012	Follmer, Zachary M.	Staff/Assistant-	1.3	190.0	\$	247.00	Made requests for AP flux explanations.
	(US013141045)	Grade 4 (444)			_		
08-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.6	190.0	\$	304.00	Worked on A/R documentation and made requests for A/R flux explanations.
	(US013141045)	Grade 4 (444)					
08-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	2.1	190.0	\$	399.00	Reviewed and documented 8-Ks.
	(US013141045)	Grade 4 (444)					
08-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	2.3	190.0	\$	437.00	Worked on documentation of inventory workpapers and inquiring of Patriot personnel about
	(US013141045)	Grade 4 (444)					significant fluxes.
08-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	1.7	525.0	\$	892.50	Review of rejected contracts and discussions with PPD
	(US011343489)	Grade 1 (111)					

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Fee Detail

Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
08-Oct-2012	Miller, Sarah J (US011701859)	Partner/Principal-	0.2		\$	105.00	Discuss impairment of workforce intangible with Katy Winklemann
	,	Grade 1 (111)					, , , , , , , , , , , , , , , , , , ,
08-Oct-2012	Miller, Sarah J (US011701859)	Partner/Principal-	0.4	525.0	\$	210.00	Discuss approach for internal control testing
	,	Grade 1 (111)					
08-Oct-2012	Miller, Sarah J (US011701859)	Partner/Principal-	0.9	525.0	\$	472.50	Discuss changes required to audit planning approach with Mike Hickenbotham
	,	Grade 1 (111)			ľ		
08-Oct-2012	Miller, Sarah J (US011701859)	Partner/Principal-	1.9	525.0	\$	997.50	Discuss planning documentation review notes with Jordan Scott
	,	Grade 1 (111)					
08-Oct-2012	Prange,Benjamin R.	Senior-Grade 1	4.3	275.0	\$	1,182.50	Addressed executive level comments and notes regarding our audit planning documentation
	(US012919221)	(421)					and followed up with Patriot personnel as necessary (4.3 hours).
08-Oct-2012	Redenius, Matthew David	Senior Manager-	0.5	430.0	\$	215.00	Call with Katy Winkleman to discuss rejected contracts.
	(US012192437)	Grade 2 (212)					
08-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	8.0	275.0	\$	2,200.00	Meetings with various Patriot personnel to discuss PBC list and introduce staff (3.5);
	(US012548690)	(423)					preparation of ARO quarterly workpapers (2.5); preparation of AC book (2).
09-Oct-2012	Bozesky,Anne M.	Senior Manager-	0.5	430	\$	215.00	Review of e-mails from client and to A.Ritz
	(US011459822)	Grade 4 (214)					
09-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.3	190.0	\$	57.00	Met with Julie Turley to discuss outstanding AP flux explanations.
	(US013141045)	Grade 4 (444)					
09-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.5	190.0	\$	95.00	Worked on documenting Debt workpapers and making requests for significant flux
	(US013141045)	Grade 4 (444)					explanations related to debt.
09-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.5	190.0	\$	285.00	Worked on Other Current Assets documentation and made requests for significant flux
	(US013141045)	Grade 4 (444)					explanations.
09-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	2.0	190.0	\$	380.00	Updating A/R, AP, and Other Current Assets flux explanations.
	(US013141045)	Grade 4 (444)					
09-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	2.0	190.0	\$	380.00	Tying out leads to trial balance.
	(US013141045)	Grade 4 (444)					
09-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	2.5	190.0	\$	475.00	Worked on A/R documentation and updating flux explanations.
	(US013141045)	Grade 4 (444)					
09-Oct-2012	Prange,Benjamin R.	Senior-Grade 1	3.2	275.0	\$	880.00	Addressed executive level review comments and notes, and revisited control testing
	(US012919221)	(421)					strategy to ensure significant controls are tested independently (3.2 hours)
09-Oct-2012	Redenius, Matthew David	Senior Manager-	1.0	430.0	\$	430.00	Discuss planning notes with engagement team.
	(US012192437)	Grade 2 (212)					
09-Oct-2012	Scott,Jordan Christopher	Senior-Grade 3	9.0	275.0	\$	2,475.00	Discussion with Matt Redenius and Sarah Miller to discuss planning changes due to
	(US012548690)	(423)					bankruptcy (3); changes made to significant risks as a result of discussion (2), changes
							made to combined risk assessments as a result of discussion (2), changes made to UBT as
		0. "/1					a result of discussion (2)
10-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.3	190.0	\$	57.00	Reviewing and documenting AP contract.
10.0 1.5515	(US013141045)	Grade 4 (444)		100.5		05.00	
10-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.5	190.0	\$	95.00	Working on Revenue workpaper documentation and making requests for significant flux
40.0 : 00:10	(US013141045)	Grade 4 (444)	0.0	100.0	Φ.	450.00	explanations.
10-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	8.0	190.0	\$	152.00	Updating AP flux explanations and asking follow-up questions related to AP flux
10.0 0 0010	(US013141045)	Grade 4 (444)	0.0	100.0	r.	450.00	explanations received.
10-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	8.0	190.0	\$	152.00	Reviewing LCM Analyses and requesting LCM Analyses not yet received.
10.0~ 2010	(US013141045)	Grade 4 (444) Staff/Assistant-	4.4	100.0	· σ	200.00	Adding note to the trial helphoe describing the westmaner and time out leads to trial below-
10-Oct-2012	Follmer,Zachary M.		1.1	190.0	Ф	209.00	Adding note to the trial balance describing the workpaper and tying out leads to trial balance
10.0~ 2010	(US013141045) Follmer,Zachary M.	Grade 4 (444)	4.0	190.0	· σ	220.00	Updating Other Current Assets flux explanations and asking follow-up questions related to
10-Oct-2012		Staff/Assistant-	1.2	190.0	Ф	228.00	1 ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '
	(US013141045)	Grade 4 (444)					Other Current Assets flux explanations received.

Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
10-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.3	190.0	\$		Updating A/R flux explanations and asking follow-up questions relating to A/R flux
	(US013141045)	Grade 4 (444)			·		explanations received.
10-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.3	190.0	\$	247.00	Worked on Debt documentation and updating flux explanations.
	(US013141045)	Grade 4 (444)			-		
10-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.3	190.0	\$	247.00	Completing review/retest questionnaire templates for all review/retest controls relating to the
	(US013141045)	Grade 4 (444)					Procurement to Pay control testing.
10-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	1.1	525.0	\$	577.50	Review of selenium correspondence and prelim analysis
	(US011343489)	Grade 1 (111)					
10-Oct-2012	Menchella, John	Staff/Assistant-	0.5	190.0	\$	95.00	Documentation of Land Management WT
	(US012919148)	Grade 4 (444)					
10-Oct-2012	Menchella, John	Staff/Assistant-	2.0	190.0	\$	380.00	Testing of FSCPMisc Controls
	(US012919148)	Grade 4 (444)					
10-Oct-2012	Menchella, John	Staff/Assistant-	2.0	190.0	\$	380.00	Testing of FSCPReporting Controls
	(US012919148)	Grade 4 (444)					
10-Oct-2012	Menchella, John	Staff/Assistant-	3.0	190.0	\$	570.00	Testing of Land Management Controls
	(US012919148)	Grade 4 (444)					
10-Oct-2012	Scott,Jordan Christopher	Senior-Grade 3	9.0	275.0	\$	2,475.00	Input of new testing templates for all test of control processes, including review, retest, and
	(US012548690)	(423)					independent test of control templates.
11-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.4	190.0	\$	76.00	Updating Other Current Assets flux explanations.
	(US013141045)	Grade 4 (444)					
11-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.5	190.0	\$	95.00	Worked on documentation of Investments.
	(US013141045)	Grade 4 (444)					
11-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.6	190.0	\$	114.00	1-1 3 1 - 1
	(US013141045)	Grade 4 (444)					regarding flux explanations received for inventory.
11-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.3	190.0	\$	247.00	Updating Revenue Flux explanations and asking follow-up questions regarding flux
44.0 4.0040	(US013141045)	Grade 4 (444)	4.0	100.0	•	0.47.00	explanations received regarding revenue.
11-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.3	190.0	\$	247.00	Preparing the OAR by describing the significant changes that occurred in the various BS
44 0-4 0040	(US013141045)	Grade 4 (444)	2.2	400.0	Φ.	007.00	and IS accounts. Updating AP flux explanations and asking follow-up questions regarding AP flux
11-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	3.3	190.0	Ф	627.00	
11 0 - 2012	(US013141045)	Grade 4 (444) Senior-Grade 1	2.3	275.0	r.	622.50	explanations received. Addressed executive level comments related to planning documentation (2.3 hours).
11-001-2012	Prange,Benjamin R. (US012919221)	(421)	2.3	2/5.0	Ф	632.50	Addressed executive level comments related to planning documentation (2.3 nours).
11 Oct 2012	Prange,Benjamin R.	Senior-Grade 1	2.6	275.0	\$	715.00	Documented remaining entity-level controls to close out remaining open items (2.6 hours)
11-001-2012	(US012919221)	(421)	2.0	275.0	φ	7 13.00	Documented remaining entity-level controls to close out remaining open items (2.0 nours)
11-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	8.0	275.0	\$	2 200 00	Preparation of quarterly review memorandum (3) and overall analytical review (5)
11-001-2012	(US012548690)	(423)	0.0	275.0	Ψ	2,200.00	li reparation of quarterly review memorandum (3) and overall analytical review (3)
12-Oct-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	1.7	190.0	\$	323.00	Filled out the scheduling request form for January 2013 - June 2014
12 000 2012	Tamar, reciey (00010072002)	Grade 3 (443)	1.7	100.0	Ψ	020.00	I med out the somedaming request form for buridary 2010 outle 2014
12-Oct-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	6.3	190.0	\$	1.197.00	Documented Comp & Benefits TOC (4.6 hours); Documented PTP TOC (1.7 hours)
000		Grade 3 (443)	0.0		Ť	.,	
12-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.6	190.0	\$	114.00	Making copies of rep letters, scanning rep letters to e-mail, and uploading rep letters.
	(US013141045)	Grade 4 (444)			*		g - p - c - c - c - c - c - c - c - c - c
12-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.3	190.0	\$	247.00	Updating AP flux explanations.
	(US013141045)	Grade 4 (444)			,		
12-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	5.5	190.0	\$	1,045.00	Worked on documentation of investments workpapers.
	(US013141045)	Grade 4 (444)			•	,	
			0.0	525.0	φ	1.050.00	Review of liabilities subject to compromise with Matt Redenius
12-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	2.0	525.0	Ф	1,050.00	Review of liabilities subject to compromise with Matt Redenius

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Fee Detail

Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
12-Oct-2012	Menchella, John	Staff/Assistant-	1.3	190.0	\$	247.00	Tested controls related to the Capital Expenditure Process
	(US012919148)	Grade 4 (444)			ļ ·		
12-Oct-2012	Menchella, John	Staff/Assistant-	1.4	190.0	\$	266.00	Tested controls related to the Land Management Process
	(US012919148)	Grade 4 (444)					
12-Oct-2012	Menchella, John	Staff/Assistant-	1.5	190.0	\$	285.00	Tested controls related to PTP process.
	(US012919148)	Grade 4 (444)			ļ ·		'
12-Oct-2012	Menchella, John	Staff/Assistant-	1.7	190.0	\$	323.00	Tested controls related to the FSCP process
	(US012919148)	Grade 4 (444)					'
12-Oct-2012	Menchella, John	Staff/Assistant-	2.1	190.0	\$	399.00	Documented tax workpapers for the Q3 review procedures
	(US012919148)	Grade 4 (444)					
12-Oct-2012	Redenius, Matthew David	Senior Manager-	0.7	430.0	\$	301.00	Review of AC book
	(US012192437)	Grade 2 (212)					
12-Oct-2012	Redenius, Matthew David	Senior Manager-	1.5	430.0	\$	645.00	review of quarterly procedures (AR, inventory, prepaids)
	(US012192437)	Grade 2 (212)					
12-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	8.0	275.0	\$	2,200.00	Preparation of Q3 income taxes (4.5) and Q3 environmental liabilities (4.5) for purposes of
	(US012548690)	(423)					our third quarter review.
15-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.3	190.0	\$	57.00	Making copies of the 10-Q.
	(US013141045)	Grade 4 (444)					
15-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.4	190.0	\$	76.00	Worked on agreeing out Liabilities Subject to Compromise to the account mapping.
	(US013141045)	Grade 4 (444)					
15-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	0.9	190.0	\$	171.00	Completing review/retest templates for Taxes & Land Management Controls.
	(US013141045)	Grade 4 (444)					
15-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	3.0	190.0	\$	570.00	Worked on documentation of Investments.
	(US013141045)	Grade 4 (444)					
15-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	4.7	190.0	\$	893.00	Worked on tying out the 10-Q.
	(US013141045)	Grade 4 (444)					
15-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	0.5	525.0	\$	262.50	Review of changes to combined risk assessment for bankruptcy matters
	(US011343489)	Grade 1 (111)					
15-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	0.7	525.0	\$	367.50	Review of impairment memo regarding met coal
	(US011343489)	Grade 1 (111)					
15-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	1.5	525.0	\$	787.50	Review and preparation of third quarter audit comm materials
	(US011343489)	Grade 1 (111)					
15-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.4	525.0	\$	210.00	Discuss rejected contracts with Katy Winkelmann
		Grade 1 (111)					
15-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.5	525.0	\$	262.50	Meet with Joe Bean to discuss quarterly legal update
		Grade 1 (111)			L		
15-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	1.1	525.0	\$	577.50	Review Form 10-Q
		Grade 1 (111)			L		
15-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	3.1	525.0	\$	1,627.50	Review Q3 summary review memorandum, overall analytic and impairment memo
		Grade 1 (111)			L		
15-Oct-2012	Redenius, Matthew David	Senior Manager-	0.3	430.0	\$	129.00	Meeting with Katie Winkleman to discuss impairment.
	(US012192437)	Grade 2 (212)	1		<u> </u>		
15-Oct-2012	Redenius, Matthew David	Senior Manager-	4.0	430.0	\$	1,720.00	review of quarterly procedures, noncurrent liabilities, AP, derivatives.
	(US012192437)	Grade 2 (212)			L_		
15-Oct-2012	Saphian,Ruth M	Partner/Principal-	1.4	525.0	\$	735.00	Read and provide questions and comments on 10-Q
	(US011345726)	Grade 1 (111)	_		L_		
15-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	9.5	275.0	\$	2,612.50	Meeting with Jessica and Julie to discuss client deliverables (1.5), preparation of Impairment
	(US012548690)	(423)	1				workpapers (5.3), preparation of overall analytical review (2.7)

Ernst & Young LLP
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Fee Detail

Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
15-Oct-2012	Wells,Benjamin E	Staff/Assistant-	1.3	190.0	\$		ITGC Walkthroughs LA-5 New Users (1.3 hr);
	(US012919293)	Grade 4 (444)			,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Atwood,Ranie Jo	Senior Manager-	1.2	430	\$	516.00	Q3 Tax Workpaper Review
	(US012835180)	Grade 1 (211)			*		
16-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	8.5	190.0	\$	1.615.00	Worked on tying out the 10-Q for the entire day.
	(US013141045)	Grade 4 (444)	0.0	100.0	Ψ	1,010.00	Trontog on tyring out the To Q for the online day.
	Miller, Sarah J (US011701859)	Partner/Principal-	1.7	525.0	\$	892 50	Review Q3 Form 10-Q draft
10 001 2012	Willion, Garding (GGG117 G1666)	Grade 1 (111)	1	020.0	Ψ	002.00	TOTOM GOT SIM TO G GIGHT
16-Oct-2012	Scott,Jordan Christopher	Senior-Grade 3	10.0	275.0	\$	2,750.00	Review of quarterly hedging workpapers (3.4), review of quarterly AP workpapers (3.8),
10 000 2012	(US012548690)	(423)	10.0	270.0	Ψ	2,700.00	review of quarterly inventory workpapers (c.s),
16-Oct-2012	Stone, Trevor (US012967678)	Senior-Grade 1	5.0	275.0	\$	1 375 00	Review of the Tax Provision workpapers (2.0) Review of the Tax Provision workpapers for Q3 FY 2012. Draft of Tax Provision memo.
10-001-2012	Storie, 11evor (03012907070)	(421)	3.0	275.0	Ψ	1,373.00	The view of the Tax Flovision workpapers for QOTT 2012. Drait of Tax Flovision memo.
16-Oct-2012	Wells,Benjamin E	Staff/Assistant-	4.7	190.0	\$	893.00	LA Walkthrough LA-5 Terminations (1 hr); Operations WT OT-1 Mainframe (1.1 hrs);
10-001-2012	(US012919293)	Grade 4 (444)	4.7	190.0	Ψ	093.00	Operations WT OT-1 Windows (.9 hrs); Operations WT OT-1 Wallmanne (1.7 hrs); Operations
	(03012919293)	Grade 4 (444)					WT Narrative (1 hr)
17 Oct 2012	Atwood,Ranie Jo	Senior Manager-	1.4	430	¢.	602.00	Q3 Tax Workpaper Review
17-001-2012	(US012835180)	Grade 1 (211)	1.4	430	φ	002.00	Q3 Tax Workpaper Neview
17 Oct 2012	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	¢.	100.00	Worked on updating AP flux explanations.
17-001-2012	(US013141045)	Grade 4 (444)	1.0	190.0	Φ	190.00	Worked on updating AF nux explanations.
47 Oct 2012	Follmer,Zachary M.	Staff/Assistant-	2.3	190.0	rh rh	427.00	Worked on documentation of our Equity review.
17-001-2012			2.3	190.0	Ф	437.00	worked on documentation of our Equity review.
47.0-+ 0040	(US013141045)	Grade 4 (444)	0.0	400.0	Φ.	4 470 00	Marked on things and the 40.0
17-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	6.2	190.0	\$	1,178.00	Worked on tying out the 10-Q.
17.0	(US013141045)	Grade 4 (444)		275.2	•	0.000.00	
17-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	8.0	275.0	\$	2,200.00	Preparation of quarterly Journal Entry testing memorandum (4), review of quarterly BOD
40.0.4.0040	(US012548690)	(423)	4.0	100.0	•	400.00	minutes (2.5), preparation of DIP financing expense testing (1.5)
18-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	\$	190.00	Printed off Audit Committee meeting minutes, reviewed them, and made them into
	(US013141045)	Grade 4 (444)					workpapers.
18-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	\$	190.00	Worked on tying out the 10-Q.
	(US013141045)	Grade 4 (444)					
18-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	2.0	190.0	\$	380.00	Worked on tying out the statement of cash flows.
_	(US013141045)	Grade 4 (444)			<u> </u>		
18-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	5.3	190.0	\$	1,007.00	Worked on documenting our review of equity.
	(US013141045)	Grade 4 (444)					
18-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	3.1	525.0	\$	1,627.50	Review Q3 Form 10-Q draft
		Grade 1 (111)					
18-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	9.0	275.0	\$	2,475.00	Review of Tie-Out (5.5) and review of cash flow portion of tie-out (3.5)
	(US012548690)	(423)					
19-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	\$	190.00	Received new version of the 10-Q. Reviewed for changes from prior version.
	(US013141045)	Grade 4 (444)					
19-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	3.0	190.0	\$	570.00	Worked on tying out the statement of cash flows.
	(US013141045)	Grade 4 (444)					
19-Oct-2012	Follmer,Zachary M.	Staff/Assistant-	3.5	190.0	\$	665.00	Worked on Journal entry testing, inquiring of entry preparers/approvers, performing
	(US013141045)	Grade 4 (444)					rollforward testing, and documenting all of the above.
19-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	0.3	525.0	\$	157.50	Discussion and review of seleunium updates with Sarah Miller
	(US011343489)	Grade 1 (111)			<u></u>		
19-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	0.4	525.0	\$	210.00	Audit comm preparation call with Bob Viets
	(US011343489)	Grade 1 (111)	1	ĺ			

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19-Oct-2012 19-Oct-2012 19-Oct-2012	Employee Hickenbotham,Michael W (US011343489)	Partner/Principal-	0.5	505.0	Φ	000.50	
19-Oct-2012 I			0.5	525.0	Э	262.50	Review of impairment calcluations and analysis
19-Oct-2012 I		Grade 1 (111)					
19-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	1.3	525.0	\$	682.50	Reviw of subject to compromise listing details with Jordan Scott
	(US011343489)	Grade 1 (111)					
	Hickenbotham, Michael W	Partner/Principal-	1.4	525.0	\$	735.00	Discussion of contract rejections with Sarah Miller and Katy Winklemen and review of
	(US011343489)	Grade 1 (111)					memorandum
19-Oct-2012 I	Hickenbotham, Michael W	Partner/Principal-	2.0	525.0	\$	1,050.00	Review of draft 10q and footnote disclosures
	(US011343489)	Grade 1 (111)					
19-Oct-2012 I	Miller,Sarah J (US011701859)	Partner/Principal-	0.4	525.0	\$	210.00	Meet with Katy Winklemann to discuss 10-Q comments
		Grade 1 (111)					
19-Oct-2012 I	Miller,Sarah J (US011701859)	Partner/Principal-	0.5	525.0	\$	262.50	Call with Bob Viets in preparation of audit committee meeting
		Grade 1 (111)					
19-Oct-2012 I	Miller,Sarah J (US011701859)	Partner/Principal-	3.2	525.0	\$	1,680.00	Review impairment analysis, draft letter of representations, contract rejection memo
		Grade 1 (111)					
19-Oct-2012	Scott,Jordan Christopher	Senior-Grade 3	7.3	275.0	\$	2,007.50	Preparation of reorg expense workpapers (4.3) and review of rejected contracts
	(US012548690)	(423)					memorandum (3)
22-Oct-2012 I	Follmer,Zachary M.	Staff/Assistant-	0.8	190.0	\$	152.00	Documenting revenue by mine.
	(US013141045)	Grade 4 (444)					
	Follmer,Zachary M.	Staff/Assistant-	3.3	190.0	\$	627.00	Worked on journal entry testing and meeting with the preparers/approvers of selected
	(US013141045)	Grade 4 (444)					journal entries to discuss business purpose of the selected entries.
	Follmer,Zachary M.	Staff/Assistant-	5.2	190.0	\$	988.00	, , , , , , , , , , , , , , , , , , , ,
	(US013141045)	Grade 4 (444)					and transferring tickmarks to clean copy of the 10-Q.
	Hickenbotham,Michael W	Partner/Principal-	1.1	525.0	\$	577.50	Review of LSTC details and contract rejection memos
	(US011343489)	Grade 1 (111)					
	Hickenbotham,Michael W	Partner/Principal-	1.3	525.0	\$	682.50	Review of Evergreen transaction and memos
	(US011343489)	Grade 1 (111)					
	Hickenbotham, Michael W	Partner/Principal-	1.5	525.0	\$	787.50	Review of draft 10q and disclosures
	(US011343489)	Grade 1 (111)					
	Hickenbotham, Michael W	Partner/Principal-	1.8	525.0	\$	945.00	Audit Comm preparation and meeting
	(US011343489)	Grade 1 (111)					
22-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.7	525.0	\$	367.50	Review changes to draft of Form 10-Q
00.0.1.0040	Mail O I . I (I I O O A A 7 O A O F O)	Grade 1 (111)	0.0	505.0	Φ.	400.00	De la constante la Francia de de
22-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.8	525.0	\$	420.00	Review memo related to Evergreen contract
00.0-+ 0040	Miller,Sarah J (US011701859)	Grade 1 (111)	4.0	505.0	Φ	000.50	Design and asserted asiastes of bound of discretes.
22-Oct-2012	Miller, Saran J (USU11701859)	Partner/Principal-	1.3	525.0	Ъ	682.50	Review 3rd quarter minutes of board of directors
22 Oct 2012 I	Miller,Sarah J (US011701859)	Grade 1 (111) Partner/Principal-	1.9	525.0	ď	007.50	Attend audit committee meeting
22-061-2012	Willer, Sarati 5 (03011701659)	Grade 1 (111)	1.9	323.0	φ	997.50	Attend addit committee meeting
22-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	8.5	275.0	Φ.	2 337 50	Review of guarantee/non guarantor portion of 10-Q tie-out (3), review of Evergreen memo
	(US012548690)	(423)	0.5	213.0	Ψ	2,337.30	(1.5), review of FN 1-15 of 10-Q tie-out (4)
	Hickenbotham, Michael W	Partner/Principal-	0.6	525.0	\$	315.00	Review of draft 10g and disclosures
	(US011343489)	Grade 1 (111)	0.0	323.0	Ψ	313.00	The view of draft roy and disclosures
	Hickenbotham, Michael W	Partner/Principal-	1.6	525.0	\$	840 00	Review of LSTC details and contract rejection memos
	(US011343489)	Grade 1 (111)	1.0	020.0	Ψ	0-0.00	Trovion of 2010 dotallo and contract rejocitor mornes
	Hickenbotham, Michael W	Partner/Principal-	2.0	525.0	\$	1.050.00	Review of updated impairment analysis
	(US011343489)	Grade 1 (111)	2.0	025.0	Ψ	1,000.00	The state of the s
	Redenius,Matthew David	Senior Manager-	1.0	430.0	\$	430.00	Review checklists and independence
		Grade 2 (212)			_	.00.00	and the same and position

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Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
23-Oct-2012	Redenius, Matthew David	Senior Manager-	2.0	430.0	\$	860.00	Review of 10Q
	(US012192437)	Grade 2 (212)					
23-Oct-2012	Saphian,Ruth M	Partner/Principal-	1.4	525.0	\$	735.00	Review impairment workpapers
	(US011345726)	Grade 1 (111)			,		
23-Oct-2012	Saphian,Ruth M	Partner/Principal-	2.1	525.0	\$	1.102.50	Read SRM, OAR, Impairment Memo, EVergreen Memo
	(US011345726)	Grade 1 (111)		020.0	Ψ	.,.02.00	Troub or any or any impairment memory a voignost memor
	Scott, Jordan Christopher	Senior-Grade 3	4.8	275.0	\$	1 320 00	Review of Patriot's debt compliance certificate and related workpapers (2.25) and review of
20 000 2012	(US012548690)	(423)	4.0	270.0	Ψ	1,020.00	JE testing (2.5)
22 Oct 2012	Scott, Jordan Christopher	Senior-Grade 3	5.0	275.0	¢	1 275 00	Sending items to independent review partner for review (1) and addressing comments our
25-061-2012	(US012548690)	(423)	3.0	275.0	Ψ	1,373.00	independent review partner had on our review workpapers (4).
24 0 -+ 2042	Atwood,Ranie Jo	Senior Manager-	1.0	430.0	r.	774.00	Tax Memo
24-001-2012		Grade 1 (211)	1.8	430.0	Ф	774.00	Tax Memo
04.0 4.0040	(US012835180)		4.0	505.0	Φ.	505.00	Discoving (EOD or in consents 24 D d Oction
24-Oct-2012	Hickenbotham, Michael W	Partner/Principal-	1.0	525.0	\$	525.00	Discussion of EQR review comments with Ruth Saphian
	(US011343489)	Grade 1 (111)					
24-Oct-2012	Lahoti,Bhavana Sachin	Manager-Grade 1	1.0	375.0	\$	375.00	Planning for testing of application controls for all inscope applications
	(US012982696)	(321)					
	Saphian,Ruth M	Partner/Principal-	0.4	525.0	\$	210.00	Type up questions to audit team from review of all quarterly documents
	(US011345726)	Grade 1 (111)					
24-Oct-2012	Saphian,Ruth M	Partner/Principal-	1.5	525.0	\$	787.50	Check changes on new version of 10-Q. REview final footnotes and MD&A
	(US011345726)	Grade 1 (111)					
24-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3	6.5	275.0	\$	1,787.50	Update of OAR for partner and manager comments (2.5), inquiry of Katy Winkelmann for
	(US012548690)	(423)					questions from minutes (1.5), additional re-work performed on journal entry testing (2.5)
	,	,					
26-Oct-2012	Miller, Sarah J (US011701859)	Partner/Principal-	0.6	525.0	\$	315.00	Review changes to Form 10-Q draft (.4), discuss comments related to changes with Katy
	, ,	Grade 1 (111)					Winkelmann (.2)
26-Oct-2012	Miller, Sarah J (US011701859)	Partner/Principal-	0.7	525.0	\$	367.50	Review 10-Q disclosure checklist
		Grade 1 (111)			*		
26-Oct-2012	Redenius,Matthew David	Senior Manager-	2.0	430.0	\$	860.00	Review of GAAP checklist and 10Q
20 00. 2012	(US012192437)	Grade 2 (212)	2.0	100.0	Ψ	000.00	Trovious of Grant Groothick and Tog
20-Oct-2012	Atwood,Ranie Jo	Senior Manager-	0.4	430.0	\$	172 00	Update to Q3 Tax memo for West Virginia law change
25-001-2012	(US012835180)	Grade 1 (211)	0.4	430.0	Ψ	172.00	opuate to Qo Tax memo for vvest virginia law change
20 Oct 2012	Dohrmann, Charles	Executive Director-	0.5	525	¢	262.50	Memo changes - WV tax rate change; discuss with Ranie
29-001-2012	(US011339157)	Grade 1 (131)	0.5	525	Ф	262.50	INTERIO CHANGES - WV tax rate change, discuss with Ranie
20 0~4 2042	Hickenbotham, Michael W	Partner/Principal-	1.5	525.0	r.	707.50	Final review of 10q draft and related changes
29-001-2012			1.5	525.0	Ф	787.50	Final review of Toq draft and related changes
22.0 1.2212	(US011343489)	Grade 1 (111)		505.0	•	707.50	
29-Oct-2012	Hornburg, David E	Executive Director-	1.5	525.0	\$	787.50	Review of tax memorandum
	(US011340148)	Grade 1 (131)			_		
29-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.4	525.0	\$	210.00	Review audit committee call materials
		Grade 1 (111)					
29-Oct-2012	Redenius, Matthew David	Senior Manager-	3.0	430.0	\$	1,290.00	Review of GAAP checklist, SRM
	(US012192437)	Grade 2 (212)					
	Scott, Jordan Christopher	Senior-Grade 3	8.0	275.0	\$	2,200.00	Review of WWMV Impairment Memo (2.5), legal letter (1.5), changes made to rep letter
	(US012548690)	(423)					(1.25), and coordination of sign-offs with partners for review report approval (2.75)
	Hickenbotham, Michael W	Partner/Principal-	1.0	525.0	\$	525.00	Audit committee meeting to approve 10q
_	(US011343489)	Grade 1 (111)					
30-Oct-2012		Partner/Principal-	0.6	525.0	\$	315.00	Audit committee call to discuss Form 10-Q
22 30. 2012	(223:::3:300)	Grade 1 (111)		525.0	*	2.0.00	
	<u> </u>	10.440 . (111)	1	1	1		I .

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31-Oct 2012 incharebottam.Michael W Grade (1111) 31-Oct-2012 Hornburg David E Executive Director 0.5 525.0 \$ 262.50 Review of audit strately scoping documentation (113) 31-Oct-2012 Hornburg David E Executive Director 0.5 525.0 \$ 262.50 Review of tax provision and memo (113) 31-Oct-2012 Hickenbottam.Michael W Fartree/Principal 1.1 525 \$ 577.50 Review of tax provision and memo (113) (114) (1	Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
US011343489 Grade 1 (111) 525 \$ 262.50 Review of tax provision and memo US0113401480 Crade 1 (131) 525 \$ 577.50 Review of tax provision and memo US011343489 Grade 1 (131) 525 \$ 577.50 Review of audit strately scoping documentation US011343489 Grade 1 (111) 525 \$ 577.50 Review of audit strately scoping documentation US011343489 Grade 1 (111) 525 \$ 577.50 Review of audit strately scoping documentation US011233271	31-Oct-2012	Hickenbotham, Michael W	Partner/Principal-			\$	262.50	Review of audit stratefy scoping documentation
31-Cc.2012 Hornburg, David E Executive Director- (USD13134048) Girade 1 (131) September Comment		(US011343489)	Grade 1 (111)					
US011340489 Grade 1 (111)	31-Oct-2012	Hornburg.David E		0.5	525.0	\$	262.50	Review of tax provision and memo
01-Nov-2012 Miler, Sarah J (US011734389)						'		
US01134389 Grade 1 (111)	01-Nov-2012		\ /	1.1	525	\$	577.50	Review of audit stratefy scoping documentation
05-Nov-2012 DuFaux, Many Renee Staff/Assistant- 7.0 190 \$ 1,330.00 Documented PPE fead (2 hour), Documented PPE rollforward (5 hours), Documented Mine development lead and made selections (1 hour) Documented PPE fead (2 hour), P	0	, , , , , , , , , , , , , , , , , , , ,			525	–	000	The training account of the tr
US012832P1 Grade 4 (444) Gewlopment lead and made selections (thour)	05-Nov-2012			7.0	190	\$	1 330 00	Documented PPF lead (2 hour) Documented PPF rollforward (5 hours) Documented Mine
65-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistantar Grade 3 (443) 0.7 190 133.00 Created lead sheet (0.3 hours) Grade 3 (443) 0.7 190 133.00 Created lead sheet (0.7 hours) Grade 3 (443) 0.7 190 133.00 Created lead sheet (0.7 hours) Grade 3 (443) 0.7 190 133.00 Created lead sheet (0.7 hours) Grade 3 (443) 0.7 190 133.00 Documented Comp & Benefits (1.7 hours) Grade 3 (443) 0.7 190 133.00 Documented Comp & Benefits (1.7 hours) Grade 3 (443) 0.7 190 133.00 Documented Comp & Benefits (1.7 hours) Grade 3 (443) 0.7 190 133.00 Documented Comp & Benefits (1.7 hours) Grade 3 (443) 0.7 190 1.9 0.7	00 1101 2012					Ψ .	.,000.00	
OS-Nov-2012 Farmar Keeley (US013072652 Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grad	05-Nov-2012			0.3	190	\$	57.00	
05-Nov-2012 Farmar Keeley (US013072652) Staff/Assistant-Grade 3 (443) 0.7 190 \$ 133.00 Created lead sheet (0.7 hours) Grade 3 (443) 0.7 190 \$ 323.00 Documented Comp & Benefits (1.7 hours) Grade 3 (443) 0.7 190 \$ 323.00 Documented Comp & Benefits (1.7 hours) Grade 3 (443) 0.7 190 \$ 323.00 Documented Comp & Benefits (1.7 hours) Grade 3 (443) 0.7 190 \$ 1,197.00 Created lead sheet, documented reconciliations and confirmations (6.3 hours) Grade 3 (443) 0.7 190 \$ 1,197.00 Created lead sheet, documented reconciliations and confirmations (6.3 hours) Grade 3 (443) 0.7 190 \$ 1,406.00 Performed update testing of contract mining controls. (US013141045) Grade 4 (444) 0.7 190 \$ 1,406.00 Performed reviews of IA's control testing at the mine level for the Wells and Rocklick mines. Grade 3 (444) Grade 4 (444) Grade 4 (444) Grade 4 (444) Grade 4 (444) Grade 5 (444) Grade 5 (444) Grade 6 (444)	00 1107 2012	Tamar, receive (CCC10072002)		0.0	150	Ι Ψ	07.00	oroated load shoot (0.0 floars)
Grade 3 (443) Grade 4 (444) Grade 3 (443) Grade 4 (444) Grade 3 (443) Grade 4 (444) Grade 4 (444	05-Nov-2012	Farmar Keeley (LIS013072652)		0.7	190	\$	133.00	Created lead sheet (0.7 hours)
05-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant- 1.7 190 \$ 323.00 Documented Comp & Benefits (1.7 hours) Grade 3 (443) Grade 3 (443) 190 \$ 1,197.00 Created lead sheet, documented reconciliations and confirmations (6.3 hours) Grade 3 (443) Grade 3 (443) Grade 3 (443) Grade 3 (443) Grade 3 (444) Grade 3 (4	03-1107-2012	l aimai, Reeley (03013072032)		0.7	190	Ψ	133.00	Created lead street (0.7 flodis)
O5-Nov-2012 Farmar Keeley (US01307262) Slaff/Assistant- (Grado 3 (443) Slaff/Assistant- (Grado 3 (444) Slaff/Assistant- (US013141045) Slaff/Assistant- (US01303274) Slaff/Assistant- (US01303274) Slaff/Assistant- (US01303274) Slaff/Assistant- (US01233271)	05-Nov-2012	Farmar Keeley (LIS013072652)		17	100	Φ.	323.00	Documented Comp & Renefits (1.7 hours)
05-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant-Grade 3 (44/3) Staff/Assistant-Grade 3 (44/4) Staff/Assistant-Grade 4 (44/4) Staff/Assistant-Grade 5 (44/4) Staff/Assistant-Grade 5 (44/4) Staff/Assistant-Grade 6 (44/4) Staff/Assistant-Grade 7 (42/4) Staff/Assistant-Gra	03-1107-2012	l aimai, Reeley (03013072032)		1.7	190	Ψ	323.00	Documented Comp & Benefits (1.7 nours)
Grade 3 (443) Grade 3 (443) Grade 4 (444) Grade 6 (444	05 Nov 2012	Earmar Koolov (US012072652)		6.2	100	¢	1 107 00	Created lead sheet, decumented reconciliations and confirmations (6.2 hours)
	05-1107-2012	Fairliai, Reeley (USU13072652)		0.3	190	Φ	1,197.00	Created lead sheet, documented reconclinations and commitmations (6.5 nours)
(US013141045) Grade 4 (444) 190 \$ 1,406.00 Performed reviews of IA's control testing at the mine level for the Wells and Rocklick mines. (US013141045) Grade 4 (444) 190 \$ 1,406.00 Performed reviews of IA's control testing at the mine level for the Wells and Rocklick mines. (US013141045) Grade 1 (111) 05-Nov-2012 Miller, Sarah J (US011701859) Partner/Principal-Grade 1 (111) 05-Nov-2012 Partner/Pr	05 Nov. 2012	Follower Zoebers M		2.4	100	r.	200.00	Devicement undete testing of contract mining controls
Control Follmer Zachary M. Clastiff Assistant Clastiff Clastiff Assistant Clastiff Clastiff Assistant Clastiff	05-1100-2012			2.1	190	Ф	399.00	Performed update testing of contract mining controls.
(US013141045) Grade 4 (444)	05 N. 0040			7.4	100		4 400 00	De ferme Lee Steer (IAI) and the ferme tile and the life of the MCH and De I IS I will an
05-Nov-2012 Miller, Sarah J (US011701859) Partner/Principal Grade 1 (111) 0.6 5.25 \$ 367.50 Review interim bankruptcy audit program and internal controls Grade 1 (111) 0.7 5.25 \$ 367.50 Review interim bankruptcy audit program and internal controls Grade 1 (111) 0.7 5.25 \$ 367.50 Review interim bankruptcy audit program and internal controls Grade 1 (111) 0.7 5.25 \$ 367.50 Review interim bankruptcy audit program and internal controls Grade 1 (111) 0.7 5.25 \$ 368.250 Meet with Katy Winklelmann, Paul Kaufmann, and Matt Redenius to discuss derivative treatment of coal sales contracts 0.7	05-Nov-2012			7.4	190	\$	1,406.00	Performed reviews of IA's control testing at the mine level for the vivelis and Rocklick mines.
Grade 1 (111) O5-Nov-2012 Miller, Sarah J (US011701859) Partner/Principal-Grade 1 (111) O.7 525 \$ 367.50 Review interim bankruptcy audit program and internal controls Grade 1 (111) O.7 S25 \$ 367.50 Review interim bankruptcy audit program and internal controls Grade 1 (111) O5-Nov-2012 Miller, Sarah J (US011701859) Partner/Principal-Grade 1 (111) O5-Nov-2012 Partner/Principal-Grade 1 (111) O5-Nov-2012 Prange, Benjamin R. Genior-Grade 1 (421) Senior-Grade 1 (421) O5-Nov-2012 Redenius, Matthew David (US012919221) Grade 2 (212) O5-Nov-2012 Redenius, Matthew David (US012192437) Grade 2 (212) O5-Nov-2012 Scott, Jordan Christopher (US012548690) (423) O5-Nov-2012 Scott, Jordan Christopher (US012538690) (423) O6-Nov-2012 Scott, Jordan Christopher (US012538690) (423) O6-Nov-2012 Scott, Jordan Christopher (US012538690) (423) O6-Nov-2012 Scott, Jordan Christopher (US012533271) Grade 4 (444) O6-Nov-2012 Daraux, Mary Renee (US01233271) Grade 4 (444) O6-Nov-2012 Daraux, Mary Renee (US0125852) Staff/Assistant- (US0125852) Staff						_		
D5-Nov-2012 Miller, Sarah J (US011701859) Partner/Principal Grade 1 (111) D5-Nov-2012 Miller, Sarah J (US011701859) Partner/Principal Grade 1 (111) D5-Nov-2012 Prange, Benjamin R. (US012919221) Miller, Sarah J (US011701859) Partner/Principal Grade 1 (111) D5-Nov-2012 Prange, Benjamin R. (US012919221) Miller, Sarah J (US012919223) Miller, Miller	05-Nov-2012	Miller,Sarah J (US011701859)		0.6	525	\$	315.00	Preparing Q3 workpapers for archiving
Grade 1 (111)						<u> </u>		
D5-Nov-2012 Miller, Sarah J (US011701859) Partner/Principal-Grade 1 (111) S25 \$ 682.50 Meet with Katy Winkelmann, Paul Kaufmann, and Matt Redenius to discuss derivative treatment of coal sales contracts Coal sales con	05-Nov-2012	Miller,Sarah J (US011701859)		0.7	525	\$	367.50	Review interim bankruptcy audit program and internal controls
Crade 1 (111) Iteratment of coal sales contracts								
05-Nov-2012 Redenius, Matthew David (US0129192437) 05-Nov-2012 Redenius, Matthew David (US0129192437) 05-Nov-2012 Scott, Jordan Christopher (US012548690) 05-Nov-2012 Scott, Jordan Christopher (Senior-Grade 3) 05-Nov-2012 Scott, Jordan Christopher (US012548690) 05-Nov-2012 Scott, Jordan Christopher (US012548690) 06-Nov-2012 DuFaux, Mary Renee (Staff/Assistant-(US012833271) 06-Nov-2012 DuFaux, Mary Renee (Staff/Assistant-(US012833271) 06-Nov-2012 DuFaux, Mary Renee (Staff/Assistant-(US012833271) 06-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant-(US012833271) 06-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant-(Jordan Christopher (US012833271) 06-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant-(Jordan Christopher (US01283271) 06-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant-(Jordan Christopher (US01283271) 06-Nov-2012 Farmar, K	05-Nov-2012	Miller,Sarah J (US011701859)		1.3	525	\$	682.50	
Closed mine expenditure reports and associated transaction registers from the general ledger system (4.4 hours); Performed testing of the equipment rates used in the cash flow analyses (1.4 hours). O5-Nov-2012 Redenius, Matthew David (US012192437) Senior Manager-Grade 2 (212) Secott, Jordan Christopher (US012192437) Senior-Grade 3 1.0 275 \$ 275.00 Walkthrough of interim cash with staff (1) Walkthrough of interim AR with staff (1) Walkthrough of interim AR with staff (1.5) Walkthrough								
ledger system (4.4 hours); Performed testing of the equipment rates used in the cash flow analyses (1.4 hours). D5-Nov-2012 Redenius, Matthew David (US012192437)	05-Nov-2012			9.0	275	\$	2,475.00	
analyses (1.4 hours). O5-Nov-2012 Redenius, Matthew David (US012192437) O5-Nov-2012 Scott, Jordan Christopher (US012548690) O5-Nov-2012 Doffan Christopher (US012548690) O5-Nov-2012 Scott, Jordan Christopher (US012548690) O5-Nov-2012 Scott, Jordan Christopher (US012548690) O5-Nov-2012 Doffan Christopher (US012548690) O6-Nov-2012 Duffan Christopher (US012548690) O6-Nov-2012 Duffan Christopher (US012548690) O6-Nov-2012 Duffan Christopher (US012833271) O6-Nov-2012 Duffan Christopher (US012833271) O6-Nov-2012 Farmar, Keeley (US013072652) O6-Nov-2012 Farmar, K		(US012919221)	(421)					
05-Nov-2012 Redenius,Matthew David (US012192437) Senior Manager-Grade 2 (212) 1.0 430 \$ 430.00 meeting with Katy Winkleman, Paul Kaufmann to discuss sale contracts.								
O5-Nov-2012 Scott, Jordan Christopher (US012548690) (423)								
05-Nov-2012 Scott, Jordan Christopher (US012548690) (423) 1.5 275 \$ 275.00 Walkthrough of interim cash with staff (1) (US012548690) (423) (423) (423) (423	05-Nov-2012		Senior Manager-	1.0	430	\$	430.00	meeting with Katy Winkleman, Paul Kaufmann to discuss sale contracts.
(US012548690) (423) 05-Nov-2012 Scott, Jordan Christopher (JUS012548690) (423) 05-Nov-2012 DuFaux, Mary Renee (JUS012548690) (423) 06-Nov-2012 DuFaux, Mary Renee (JUS012548690) (300)		(US012192437)	Grade 2 (212)					
(US012548690) (423) 05-Nov-2012 Scott, Jordan Christopher (JUS012548690) (423) 05-Nov-2012 DuFaux, Mary Renee (JUS012548690) (423) 06-Nov-2012 DuFaux, Mary Renee (JUS012548690) (300)								
05-Nov-2012 Scott, Jordan Christopher (US012548690) (423) 05-Nov-2012 DuFaux, Mary Renee (US012548690) (423) 06-Nov-2012 DuFaux, Mary Renee (US012833271) Grade 4 (444) 06-Nov-2012 DuFaux, Mary Renee (US012833271) Grade 4 (444) 06-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant- (US013072652) Staff/Assistant- (US012833271) Grade 4 (444) 06-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant- (US013072652) Staff/Assistant- (US012833271) Staff/Assistant- (US012833271) Grade 4 (444) 06-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant- (US013072652) Sta			Senior-Grade 3	1.0	275	\$	275.00	Walkthrough of interim cash with staff (1)
(US012548690) (423) 05-Nov-2012 Scott, Jordan Christopher Senior-Grade 3 (423) 06-Nov-2012 DuFaux, Mary Renee Staff/Assistant- Grade 4 (444) 06-Nov-2012 DuFaux, Mary Renee Staff/Assistant- (US012833271) 06-Nov-2012 Farmar, Keeley (US013072652) 06-Nov-2012 Farmar, Keeley (US013072652) 07-Nov-2012 Scott, Jordan Christopher Senior-Grade 3 (4.0 275 \$ 1,100.00 Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5) 07-Nov-2012 DuFaux, Mary Renee Staff/Assistant- (US012833271) 08-Nov-2012 Farmar, Keeley (US013072652) 09-Nov-2012 Farmar, Keeley (US013072652) 09-Nov-2012 Scott, Jordan Christopher Senior-Grade 3 (4.0 275 \$ 1,100.00 Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5) 08-Nov-2012 DuFaux, Mary Renee Staff/Assistant- (US012833271) 09-Nov-2012 Farmar, Keeley (US013072652) 09-Nov-2012 Farmar, Keeley (US013072652) 09-Nov-2012 Scott, Jordan Christopher Senior-Grade 3 (4.0 275 \$ 1,100.00 Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5) 09-Nov-2012 Scott, Jordan Christopher Senior-Grade 3 (4.0 275 \$ 1,100.00 Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5) 09-Nov-2012 Scott, Jordan Christopher Senior-Grade 3 (4.0 275 \$ 1,100.00 Adding WWMV Impairment Memo into workpapers (1.5), coordinating exec		(US012548690)						
05-Nov-2012 Scott, Jordan Christopher (US012548690) (423) 2.5 275 \$ 687.50 Discussion with staff about interim areas and how to appropriately test certain accounts in conjunction with the bankruptcy (2.5) 05-Nov-2012 Scott, Jordan Christopher Senior-Grade 3 (423) 4.0 275 \$ 1,100.00 Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5) 06-Nov-2012 DuFaux, Mary Renee Staff/Assistant- Grade 4 (444) 5.0 Capital Expenditures Lead (1 hour), Prepared request list to talk with client (1.5 hours), Documented Gain/Loss (.5) hours 06-Nov-2012 DuFaux, Mary Renee Staff/Assistant- (US012833271) Grade 4 (444) 5.0 Staff/Assistant- (US012833271) Staff/Assistant- 4.2 Sta	05-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	1.5	275	\$	412.50	Walkthrough of interim AR with staff (1.5)
(US012548690) (423) conjunction with the bankruptcy (2.5) 05-Nov-2012 Scott, Jordan Christopher (US012548690) (423) Senior-Grade 3 (423) Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5) 06-Nov-2012 DuFaux, Mary Renee (US012833271) Grade 4 (444) Staff/Assistant- (US012833271) Staff/Assistant- (US013072652) Staff/A			(423)					
(US012548690) (423) conjunction with the bankruptcy (2.5) 05-Nov-2012 Scott, Jordan Christopher (US012548690) (423) Senior-Grade 3 (423) Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5) 06-Nov-2012 DuFaux, Mary Renee (US012833271) Grade 4 (444) Staff/Assistant- (US012833271) Staff/Assistant- (US013072652) Staff/A	05-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	2.5	275	\$	687.50	Discussion with staff about interim areas and how to appropriately test certain accounts in
05-Nov-2012 Scott, Jordan Christopher (US012548690) (423) 4.0 275 \$ 1,100.00 Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5) 06-Nov-2012 DuFaux, Mary Renee (US012833271) Grade 4 (444) 5.0 190 \$ 570.00 Capital Expenditures Lead (1 hour), Prepared request list to talk with client (1.5 hours), Documented Gain/Loss (.5) hours 06-Nov-2012 DuFaux, Mary Renee (US012833271) Grade 4 (444) 5.0 190 \$ 950.00 Reviewed and retested IA's FSCP Test of controls (5 hours) (US012833271) Grade 4 (444) 798.00 Documented reconciliations, prepared confirmations (4.2 hours)		(US012548690)						conjunction with the bankruptcy (2.5)
(US012548690) (423) minutes into workpapers (1.5), coordinating executive signoffs (1.5) 06-Nov-2012 DuFaux,Mary Renee Staff/Assistant- Grade 4 (444) Staff/Assistant- (US012833271) Grade 4 (444) Staff/Assistant- (US013072652) Staff/Assistant-	05-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	4.0	275	\$	1,100.00	Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting
06-Nov-2012 DuFaux,Mary Renee (US012833271) Grade 4 (444) Staff/Assistant- (US013072652) Staff/Assistant- 4.2 Staf		(US012548690)	(423)		1			minutes into workpapers (1.5), coordinating executive signoffs (1.5)
(US012833271) Grade 4 (444) Documented Gain/Loss (.5) hours			Staff/Assistant-	3.0	190	\$	570.00	Capital Expenditures Lead (1 hour), Prepared request list to talk with client (1.5 hours).
06-Nov-2012 DuFaux,Mary Renee (US012833271) Staff/Assistant- Grade 4 (444) Staff/Assistant- G						'		
(US012833271) Grade 4 (444) 9 9 9 10 </td <td>06-Nov-2012</td> <td></td> <td></td> <td>5.0</td> <td>190</td> <td>\$</td> <td>950.00</td> <td>Reviewed and retested IA's FSCP Test of controls (5 hours)</td>	06-Nov-2012			5.0	190	\$	950.00	Reviewed and retested IA's FSCP Test of controls (5 hours)
06-Nov-2012 Farmar, Keeley (US013072652) Staff/Assistant- 4.2 190 \$ 798.00 Documented reconciliations, prepared confirmations (4.2 hours)						*	222.30	
	06-Nov-2012			4.2	190	\$	798.00	Documented reconciliations, prepared confirmations (4.2 hours)
		(222.23.202)				*		(

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		Rank	Hours	Bill Rate		Total	Description
06-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	4.8	190	\$	912.00	Documented aging, prepared confirmations (4.8 hours)
		Grade 3 (443)					
06-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	1.3	190	\$	247.00	Prepared inventory leads and made selections for testing as well as requests for selected
	(US013141045)	Grade 4 (444)					items.
06-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	1.4	190	\$	266.00	Performed testing of Derivatives controls.
	(US013141045)	Grade 4 (444)					
06-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	2.6	190	\$	494.00	Reviewed controls at the mine level for Rocklick and Wells.
	(US013141045)	Grade 4 (444)					
06-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	3.4	190	\$	646.00	Transferred tickmarks from our copy of the 10-Q to the 10-Q that PCX filed with the SEC
	(US013141045)	Grade 4 (444)					and obtained support for any changes between versions.
06-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	1.2	275	\$	330.00	Performed testing of the equipment rates used in the cash flow analyses (1.2 hours).
	(US012919221)	(421)					
06-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	7.8	275	\$	2,145.00	Performed a detail review of Internal Audit's testing of mine level controls and retested a
	(US012919221)	(421)					sample of controls in conjunction with our audit methodology(7.8 hours).
06-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	8.5	275	\$	2,337.50	Preparation of interim investments in affiliates workpapers
	(US012548690)	(423)					
07-Nov-2012	DuFaux,Mary Renee	Staff/Assistant-	8.0	190	\$	1,520.00	Tied out PPE rollforward (3 hours), Documented flux explanations on PPE lead (1 hour),
	(US012833271)	Grade 4 (444)					Prepared and sent out emails with follow up requests for PPE (2 hours), Meeting with client
							for PPE rollforward (1 hour), Documentation of answers from meeting with client (1 hour)
07-Nov-2012	Farmar, Keeley (US013072652)		1.6	190	\$	304.00	Documented Treasury, M&S Inventory, and PTP TOC (1.6 hours)
		Grade 3 (443)					
07-Nov-2012	Farmar, Keeley (US013072652)		1.6	190	\$	304.00	Documented AR aging (1.6 hours)
07.11 00.10	F 16 1 (110010070050)	Grade 3 (443)		100	_	4 007 00	
07-Nov-2012	Farmar, Keeley (US013072652)		5.3	190	\$	1,007.00	Documented reconciliations, outstanding checks (5.3 hours)
07 NI 0040	E.H 7 l M	Grade 3 (443)	0.0	100	Φ.	404.00	Defended to the Control of the Contr
07-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	2.6	190	\$	494.00	Performed testing of Derivatives controls.
07 Nov. 0040	(US013141045)	Grade 4 (444)	2.0	400	Φ.	744.00	Mandrad on de companión a LOM Analogo a facility contant
07-NOV-2012	Follmer,Zachary M.	Staff/Assistant-	3.9	190	\$	741.00	Worked on documenting LCM Analyses for inventory.
07 Nov. 2012	(US013141045) Lahoti,Bhavana Sachin	Grade 4 (444)	2.0	375	\$	750.00	Discussion with some team related to testing of application controls and review of testing
07-1100-2012	(US012982696)	Manager-Grade 1 (321)	2.0	3/3	Ф	750.00	Discussion with core team related to testing of application controls and review of testing approach for application controls.
07 Nov 2012	Prange,Benjamin R.	Senior-Grade 1	9.0	275	\$	2.475.00	Performed testing of workers comp claims and OPEB claims (6.4 hours); Performed testing
07-1100-2012	(US012919221)	(421)	9.0	213	Ψ	2,475.00	of OPEB census data file (2.6 hours).
07-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	4.0	275	\$	1 100 00	Walkthrough of PPE with staff (1.5) and answering questions on our testing strategy as a
07-1104-2012	(US012548690)	(423)	4.0	213	Ψ	1,100.00	result of client format changes and availability of documentation (2.5)
07-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	6.7	275	\$	1 842 50	Review of walkthrough supplement for comp & benefits walkthrough (2.3), FSCP
07 1404 2012	(US012548690)	(423)	0.7	270	Ψ	1,042.00	walkthrough (2.5), and land management (1.9)
07-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2	0.5	275	\$	137 50	Budget to actual (.5h)
5 ZOIZ	(20012700700)	(422)	0.0		*	107.00	
08-Nov-2012	DuFaux,Mary Renee	Staff/Assistant-	9.0	190	\$	1,710.00	Documented gain/loss (1.5 hours), Tied line on PP&E RF to prior year and worked on
	(US012833271)	Grade 4 (444)			Ť	1,1 10100	summations(3 hours), Documented capital expenditures rollforward and made selections (4
	,	- ()					hours), continued documentation on mine development and made selections (2 hour),
							,, <u> </u>
08-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	1.1	190	\$	209.00	Documented M&S Inventory TOC related to Key Performance Indicators. (1.1 hours)
	, , (==================================	Grade 3 (443)			l .		.,
		, ,	1				
08-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	1.7	190	\$	323.00	Documented reconciliations, sent out confirmations, oustanding checks (1.7 hours)

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Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
08-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	5.2	190	\$	988.00	Met with client contacts regarding AR, documented reconciliation, documented unbilled
		Grade 3 (443)					receivables, documented confirmations, documented credit memos (5.2 hours)
08-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	2.1	190	\$	399.00	Worked on documentation of LCM Analyses for inventory selections.
00 20 .2	(US013141045)	Grade 4 (444)			*	000.00	Trained on addangmaner of Edin / maryode for inventorly delegations.
08-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	3.4	190	\$	646.00	Worked on documenting flyover report and rollforward support for inventory selections.
00 1101 2012	(US013141045)	Grade 4 (444)	0.1	100	Ψ	0 10.00	Trained on accumulating hypera report and remormal capport for inventory colocitoric.
08-Nov-2012	P. Follmer, Zachary M.	Staff/Assistant-	4.0	190	\$	760.00	Worked on Accrued Royalties leads and made selections for testing as well as requests for
00-1101-2012	(US013141045)	Grade 4 (444)	4.0	190	Ψ	700.00	selected items.
09 Nov 2012	Hickenbotham, Michael W	Partner/Principal-	1.3	525	\$	692.50	Review of hedge matters with Sarah Miller
00-1107-2012	(US011343489)	Grade 1 (111)	1.3	525	φ	002.50	The view of fledge friallers with Sarah Miller
00 Nov 2012	Hickenbotham, Michael W	Partner/Principal-	2.2	525	\$	1 155 00	Review of combined risk assessment documentation
00-1107-2012	*		2.2	525	Ф	1,155.00	Review of complified fisk assessment documentation
00 Nav. 0040	(US011343489)	Grade 1 (111)	0.0	505	Φ.	457.50	Discussion and the same to also see the ODED list-life coloulation with Miles
08-N0V-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.3	525	\$	157.50	Discuss proposed change to claims cost in OPEB liability calculation with Mike
		Grade 1 (111)			_		Hickenbotham
08-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	8.0	275	\$	2,200.00	Performed testing of OPEB census data file (2.4 hours); Documented workers
	(US012919221)	(421)					compensation transaction registers and selected a sample of payments to detail test (5.6
					<u> </u>		hours).
08-Nov-2012	Scott,Jordan Christopher	Senior-Grade 3	3.6	275	\$	990.00	Discussions with Dennis Williams, IA Director, to discuss bankruptcy controls and
	(US012548690)	(423)					comments based on our review of IA testing (3.5)
20.11 20.10		0 : 0 ! 0		.==		4 700 50	
08-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	6.3	275	\$	1,732.50	Preparation of return to provision testing
	(US012548690)	(423)			_		
08-Nov-2012	Wells,Benjamin E	Staff/Assistant-	1.0	190	\$	190.00	Logical Access Walkthrough LA-6 Request & Review Comment (1 hr); Operations WT OT-2
	(US012919293)	Grade 4 (444)					Request & Review Comment (1 hr)
09-Nov-2012	DuFaux,Mary Renee	Staff/Assistant-	7.0	190	\$	1,330.00	Documented Depletion Expense spreadsheet and worked with client to get explanations (3
	(US012833271)	Grade 4 (444)					hours), Sent out additional selections and requests for CIP addition testing, Leases,
							Maintenance and equipment, and Depreciation (3 hours), worked on more summations to
							clerically test PPE rollforward (1 hour)
09-Nov-2012	Farmar, Keeley (US013072652)		0.8	190	\$	152.00	Performed PTP TOC (0.8 hours)
		Grade 3 (443)					
09-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	2.1	190	\$	399.00	Documented confirmations (2.1 hours)
		Grade 3 (443)					
09-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	4.1	190	\$	779.00	Documented unbilled recievables, documented credit memos, obtained documentation for
		Grade 3 (443)					cutoff testing (4.1 hours)
09-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	2.3	190	\$	437.00	Performed walkthrough of Derivatives & Hedging process and prepared documentation.
	(US013141045)	Grade 4 (444)					
09-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	5.2	190	\$	988.00	Worked on documentation of flyover reports and rollforward support for selected locations.
	(US013141045)	Grade 4 (444)					
09-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.8	525	\$	420.00	Prepare Q3 workpapers for archive
	, ,	Grade 1 (111)					
09-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	2.0	525	\$	1,050.00	Review planning documents and close related review notes
	,	Grade 1 (111)					. ,
09-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	3.4	275	\$	935.00	Performed detail review of mine level tests of controls performed by Internal Audit (3.4
	(US012919221)	(421)			1	222.30	hours).
09-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	3.6	275	\$	990.00	
30 1101 2012	(US012919221)	(421)	3.0		*	000.00	analyses (3.6 hours).
	100012010221	IV /	1	l	1		janaryood (o.o noaro).

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(USC) 12-Nov-2012 DuFa (USC) 12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Folin (USC) 12-Nov-2012 Folin (USC) 12-Nov-2012 Pran (USC) 12-Nov-2012 Pran (USC)	S012548690) Faux,Mary Renee S012833271) rmar,Keeley (US013072652) rmar,Keeley (US013072652) rmar,Keeley (US013072652) llmer,Zachary M. S013141045) llmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	2.5 6.0 1.3 3.3 3.4 1.1 7.7 4.4	275 190 190 190 190 190 190 275	\$ \$ \$	1,140.00 247.00 627.00 646.00 209.00	Addition of bankruptcy procedures to test the liabilities subject to compromise account as of interim (2.5) Work on PPE Lead (1 hour), Discuss PPE Lead with client (1 hour), Work on Depreciation reasonableness test (2 hours), work on Depletion expense testing (1 hour), Make selections for Maintenance and repair (1 hour) Documented cash confirmations, lead fluctuations. (1.3 hours) Documented M&S inventory controls, treasury controls, application controls. (3.3 hours) Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx. Documenting flyover reports and rollforward activity for selected mines.
12-Nov-2012 DuFa (USC) 12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Folin (USC) 12-Nov-2012 Folin (USC) 12-Nov-2012 Pran (USC) 12-Nov-2012 Pran (USC)	Faux,Mary Renee S012833271) rmar,Keeley (US013072652) rmar,Keeley (US013072652) rmar,Keeley (US013072652) llmer,Zachary M. S013141045) llmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	1.3 3.3 3.4 1.1 7.7	190 190 190 190	\$ \$	247.00 627.00 646.00 209.00	Work on PPE Lead (1 hour), Discuss PPE Lead with client (1 hour), Work on Depreciation reasonableness test (2 hours), work on Depletion expense testing (1 hour), Make selections for Maintenance and repair (1 hour) Documented cash confirmations, lead fluctuations. (1.3 hours) Documented M&S inventory controls, treasury controls, application controls. (3.3 hours) Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx.
12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Folin (USC 12-Nov-2012 Fran (USC 12-Nov-2012 Pran (USC	S012833271) rmar,Keeley (US013072652) rmar,Keeley (US013072652) rmar,Keeley (US013072652) llmer,Zachary M. S013141045) llmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Grade 4 (444) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	1.3 3.3 3.4 1.1 7.7	190 190 190 190	\$ \$	247.00 627.00 646.00 209.00	reasonableness test (2 hours), work on Depletion expense testing (1 hour), Make selections for Maintenance and repair (1 hour) Documented cash confirmations, lead fluctuations. (1.3 hours) Documented M&S inventory controls, treasury controls, application controls. (3.3 hours) Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx.
12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Folin (USC) 12-Nov-2012 Fran (USC) 12-Nov-2012 Pran (USC) 12-Nov-2012 Pran (USC)	rmar,Keeley (US013072652) rmar,Keeley (US013072652) rmar,Keeley (US013072652) llmer,Zachary M. S013141045) llmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	3.3 3.4 1.1 7.7	190 190 190	\$ \$	627.00 646.00 209.00	for Maintenance and repair (1 hour) Documented cash confirmations, lead fluctuations. (1.3 hours) Documented M&S inventory controls, treasury controls, application controls. (3.3 hours) Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx.
12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Folin (USC 12-Nov-2012 Folin (USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	rmar,Keeley (US013072652) rmar,Keeley (US013072652) llmer,Zachary M. S013141045) llmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	3.3 3.4 1.1 7.7	190 190 190	\$ \$	627.00 646.00 209.00	Documented cash confirmations, lead fluctuations. (1.3 hours) Documented M&S inventory controls, treasury controls, application controls. (3.3 hours) Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx.
12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Folin (USC 12-Nov-2012 Folin (USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	rmar,Keeley (US013072652) rmar,Keeley (US013072652) llmer,Zachary M. S013141045) llmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	3.3 3.4 1.1 7.7	190 190 190	\$ \$	627.00 646.00 209.00	Documented M&S inventory controls, treasury controls, application controls. (3.3 hours) Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx.
12-Nov-2012 Farm 12-Nov-2012 Farm 12-Nov-2012 Folin (USC 12-Nov-2012 Folin (USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	rmar,Keeley (US013072652) rmar,Keeley (US013072652) llmer,Zachary M. S013141045) llmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	3.4	190 190 190	\$	627.00 646.00 209.00	Documented M&S inventory controls, treasury controls, application controls. (3.3 hours) Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx.
12-Nov-2012 Farm 12-Nov-2012 Folin (USC 12-Nov-2012 Folin (USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	rmar,Keeley (US013072652) Ilmer,Zachary M. S013141045) Ilmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	3.4	190 190 190	\$	646.00	Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx.
12-Nov-2012 Farm 12-Nov-2012 Folin (USC 12-Nov-2012 Folin (USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	rmar,Keeley (US013072652) Ilmer,Zachary M. S013141045) Ilmer,Zachary M. S013141045) ange,Benjamin R. S012919221) ange,Benjamin R. S012919221)	Grade 3 (443) Staff/Assistant- Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	7.7	190 190	\$	646.00	Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours) Completing review/retest templates in GAMx.
12-Nov-2012 Folin (USC) 12-Nov-2012 Folin (USC) 12-Nov-2012 Pran (USC) 12-Nov-2012 Pran (USC)	Ilmer,Zachary M. 5013141045) Ilmer,Zachary M. 5013141045) Ilmer,Zachary M. 5013141045) Ilmer,Benjamin R. 5012919221) Ilmer,Benjamin R. 5012919221) Ilmer,Benjamin R. 5012919221)	Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	7.7	190 190	\$	209.00	Completing review/retest templates in GAMx.
12-Nov-2012 Folin (USC) 12-Nov-2012 Folin (USC) 12-Nov-2012 Pran (USC) 12-Nov-2012 Pran (USC)	Ilmer,Zachary M. 5013141045) Ilmer,Zachary M. 5013141045) Ilmer,Zachary M. 5013141045) Ilmer,Benjamin R. 5012919221) Ilmer,Benjamin R. 5012919221) Ilmer,Benjamin R. 5012919221)	Grade 3 (443) Staff/Assistant- Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	7.7	190 190	\$	209.00	Completing review/retest templates in GAMx.
(USC 12-Nov-2012 Follm (USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	S013141045) (Ilmer,Zachary M. S013141045) (Inge,Benjamin R. S012919221) (Inge,Benjamin R. S012919221) (Inge,Benjamin R. S012919221)	Grade 4 (444) Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1	7.7	190	\$		
(USC 12-Nov-2012 Follm (USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	S013141045) (Ilmer,Zachary M. S013141045) (Inge,Benjamin R. S012919221) (Inge,Benjamin R. S012919221) (Inge,Benjamin R. S012919221)	Staff/Assistant- Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1		190	\$		
(USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	S013141045)	Grade 4 (444) Senior-Grade 1 (421) Senior-Grade 1				1,463.00	Documenting flyover reports and rollforward activity for selected mines.
(USC 12-Nov-2012 Pran (USC 12-Nov-2012 Pran (USC	S013141045)	Senior-Grade 1 (421) Senior-Grade 1	4.4			•	, , ,
(US0 12-Nov-2012 Pran (US0	ange,Benjamin R. 5012919221) ange,Benjamin R. 5012919221)	Senior-Grade 1 (421) Senior-Grade 1	4.4	275	r.		
12-Nov-2012 Pran (US0	ange,Benjamin R. S012919221)	Senior-Grade 1			ıδ	1,210.00	Updated mine visit control testing templates to be in compliance with new firm guidance (4.4
(USC	5012919221)			ĺ		,	hours).
(USC	5012919221)		4.6	275	\$	1.265.00	Performed detail review of coal inventory cost calculations (4.6 hours)
		(421)			,	,	, , , , , , , , , , , , , , , , , , , ,
12-Nov-2012IScot	ott,Jordan Christopher	Senior-Grade 3	8.3	275	\$	2.282.50	Review of coal reserves (2.5), review of depletion (2.3), and assisting staff with CIP & mine
	•	(423)			,	,	development testing (3.5)
		Senior-Grade 2	4.8	275	\$	1.320.00	Change management wt (3.5h), meeting with Alyson Dildine and Mark Phillips to discuss
	,	(422)			,	,	year end request list (.8h), sending follow up emails on the year end request list (.5h)
		()					, , (,
13-Nov-2012 DuFa	Faux.Marv Renee	Staff/Assistant-	9.0	190	\$	1.710.00	Work on clerical testing and tickmarks on PPE rollforward (1 hour), Work on tickmarks on
		Grade 4 (444)				,	PPE Lead (1 hour), Work on tickmarks on depletion expense testing (1 hour), Made
(,	()					selections for CIP additions (2 hours), Make further selections for leases (1 hour), Work on
							depreciation reasonableness testing (2 hours)
13-Nov-2012 Farm	rmar,Keeley (US013072652)	Staff/Assistant-	1.9	190	\$	361.00	Performed comp and benefit TOC. (1.9 hours)
		Grade 3 (443)			,		
13-Nov-2012 Farm	rmar,Keeley (US013072652)		2.4	190	\$	456.00	Documented confirmations, discussed balances with entity personnel. (2.4 hours)
	• ,	Grade 3 (443)					
13-Nov-2012 Farm	rmar,Keeley (US013072652)		3.7	190	\$	703.00	Documented lead schedule, confirmations, worked through review notes. (3.7 hours)
		Grade 3 (443)			,		(
13-Nov-2012 Follm	llmer.Zacharv M.	Staff/Assistant-	0.2	190	\$	38.00	Documenting EY fees approved within BOD meeting minutes.
		Grade 4 (444)			T		
13-Nov-2012 Follm		Staff/Assistant-	1.5	190	\$	285.00	Preparing lead sheets for Advance Royalties and making selections and requests for those
		Grade 4 (444)			1		selections.
13-Nov-2012 Follm		Staff/Assistant-	6.8	190	\$	1,292.00	Documenting flyover support and rollforward activity for selected mines.
		Grade 4 (444)			1	,	5 7 · · · · · · · · · · · · · · · · · ·
	,	Partner/Principal-	1.5	525	\$	787,50	Discussion of selenium case with Matt Redenius
	***	Grade 1 (111)			*	. 230	
13-Nov-2012 Pran		Senior-Grade 1	3.5	275	\$	962,50	Performed detail testing of equipment rates used in the Asset Retirement Obligation
		(421)		•	*	2200	calculations (3.5 hours)
13-Nov-2012 Pran		Senior-Grade 1	4.5	275	\$	1,237.50	Performed testing of workers compensation claims and payments to support rollforward of
	•	(421)		0	*	.,	legacy liability activity from the prior year (4.5 hours).

Ernst & Young LLP
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Fee Detail

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
13-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	275	\$ 412.50	Meeting with Julie Turley to discuss status (1.5)
	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.0	275		Review of interim accounts receivable testing
14-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.5	190	\$ 1,615.00	Meeting with client to request explanations for depreciation and depletion testing (1.5 hours), Work on PPE rollforward (2 hours), Make selections for mine development (3 hours), Work on repairs and maintenance lead schedule (1 hour), Work on PPE Lead (1 hour)
	Farmar,Keeley (US013072652)	Grade 3 (443)	1.3	190	\$	Documented prepaid freight, equipment deposits. (1.3 hours)
	Farmar,Keeley (US013072652)	Grade 3 (443)	2.3	190	\$ 437.00	Documented unbilled receivables testing, confirmations. (2.3 hours)
14-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.4	190	\$ 836.00	Documented confirmations. (4.4 hours)
14-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.9	190	\$ 1,691.00	Documenting flyover support and rollforward activity for selected mines.
14-Nov-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.7	525	\$ 892.50	Review of ASM and CRA documents
14-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.6	275	\$ 440.00	Updated Internal Audit review and retest control templates based on firm guidances and revised requirements (1.6 hours).
14-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.4	275	\$ 1,210.00	Performed a detail review of third party flyover specialist reports and rollforwards used to value inventory at period end (4.4 hours).
14-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	275	\$ 2,200.00	Read through the budget, PCP mapping and testing strategy documents, and MC and LA walkthroughs (2 hours). Went through PBC documents for testing and associated them with the client assist EY sent out in order to determine what was still outstanding. Also drafted an email to send to client (3 hours). Began LA-3 testing (3 hours).
14-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.3	275	\$ 357.50	Discussion with Julie Turley to talk status and staff performance (1.3)
14-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.3	275	\$ 1,732.50	Preparation of JV invoice confirmations (2.5) and review of JV financial statement analytics & documentation as workpapers (3.8)
15-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Make futher selections for CIP additions (3 hours), Make further selections for mine development (3 hours), Meeting with client to discuss CIP additions, mine development and lead flux explanations 2 hours),
	Farmar,Keeley (US013072652)	Grade 3 (443)	0.4	190	\$ 76.00	Documented treasury TOC related to debt payments. (0.4 hours)
15-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.7	190	\$ 703.00	Documented reconciliations. Documented confirmations. (3.7 hours)
15-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.4	190	\$ 836.00	Documented cutoff procedures. Documented credit memo testing. Documented unbilled receivables testing. (4.4 hours)
15-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Documenting flyover support and rollforward activity for selected mines as well as making selections and requests for market testing.
15-Nov-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.2	525	\$ 630.00	Review of ASM and CRA documents
15-Nov-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	375	\$ 187.50	Luncheon meeting with Nathan Reddick to discuss YE testing plan

Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
15-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	1.7	275	\$	467.50	Performed detail review of the Derivatives and Hedging walkthrough performed
	(US012919221)	(421)					independently by Ernst & Young (1.7 hours).
15-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	6.3	275	\$	1 732 50	Performed detail review of coal inventory flyover documentation provided by third party
	(US012919221)	(421)	0.0		Ψ		surveyors, including rollforwards of inventory at period end (6.3 hours).
15-Nov-2012	Reddick,Nathan D.	Senior-Grade 2	8.0	275	\$	2,200.00	Read through KPMG's work papers and testing (2 hour) Continued LA-3 testing (5 hours).
	(US013255735)	(422)					Discussed the engagement over lunch with the manager, Bhavana (1 hour).
15-Nov-2012	Redenius, Matthew David	Senior Manager-	0.5	430	\$	215.00	Discussion with Katy Winkleman on Selenium change and retiree health accounting
	(US012192437)	Grade 2 (212)					
15-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	4.5	275	\$	1,237.50	Addition of bankruptcy controls, related what could go wrongs, and step details into our
	(US012548690)	(423)					Gamx workpaper system (4.5).
16-Nov-2012	DuFaux,Mary Renee	Staff/Assistant-	8.0	190	\$	1,520.00	Make further selections for mine development (2 hours), Make further selections for
	(US012833271)	Grade 4 (444)					Maintenance and Repairs (2 hours), Meeting with client for Mine development (1 hour),
							Complete lease testing (3 hours), Document CIP additions template (1 hour)
16-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	0.6	190	\$	114.00	Documented miscellaneous receivables. (0.6 hours)
		Grade 3 (443)					
16-Nov-2012	Farmar, Keeley (US013072652)		0.8	190	\$	152.00	Performed Treasury TOC (0.8 hours)
		Grade 3 (443)					
16-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	6.6	190	\$	1,254.00	Documented equipment deposits. Documented prepaid freight. Documented other deposits.
		Grade 3 (443)					(6.6 hours)
16-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	7.5	190	\$	1,425.00	Documenting flyover support and rollforward activity for selected mines as well as working
	(US013141045)	Grade 4 (444)					through documentation of the market testing.
	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525			Review of derivative accouting treatment options
16-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	3.3	275	\$	907.50	Performed detail review of FSCP controls originally prepared by Internal Audit, of which
	(US012919221)	(421)					Ernst & Young detail reviewed and retested in conjunction with our control testing strategy
					ļ.,		(3.3.hours).
16-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	3.7	275	\$	1,017.50	Performed detail review of coal inventory flyover documentation, including rollforward of coal
	(US012919221)	(421)					inventory to period end for mines selected for testing (3.7 hours).
16-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	9.3	275	\$	2,543.75	Performed update of internal control documentation to reflect new audit releases
40.11. 0040	(US012548690)	(423)	0.0	400	•	4 740 00	implemented by EY national.
19-Nov-2012	DuFaux,Mary Renee	Staff/Assistant-	9.0	190	\$	1,710.00	Documented Mine Development (4 hours), Documented CIP (4 hours), Work on PPE
40 Nov 2042	(US012833271) Farmar,Keeley (US013072652)	Grade 4 (444) Staff/Assistant-	0.3	190	\$	F7.00	rollforward (1 hour) Carried forward walkthrough documentation (0.3 hours)
19-1100-2012	Farmar, Reeley (USU13072652)	Grade 3 (443)	0.3	190	Ф	57.00	Carried forward waikthrough documentation (0.3 nours)
10 Nov 2012	Farmar, Keeley (US013072652)		0.9	190	\$	171.00	Documented AR Reserve (0.9 hours)
19-1100-2012	Contraction Contraction	Grade 3 (443)	0.9	190	φ	171.00	Documented Ar reserve (0.9 flours)
19-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	2.2	190	\$	418.00	Carried forward documentation for FSCP Financial Reporting, Miscellaneous, Review and
10 1407 2012	Turriar, reciety (00010072002)	Grade 3 (443)	2.2	100	Ψ	410.00	Retest, and Swaps and Selenium (2.2 hours)
19-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	5.1	190	\$	969.00	Documented Prepaid Freight. Documented Equipment Deposits. Documented Other
	(Grade 3 (443)			_		Deposits. (5.1 hours)
19-Nov-2012	Lahoti,Bhavana Sachin	Manager-Grade 1	0.5	375	\$	187.50	YE Fieldwork Supervision, IT work-paper detail review
	(US012982696)	(321)		1	1		
19-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	4.2	275	\$	1,155.00	Performed detail review of coal inventory third party flyover documentation and coal
	(US012919221)	(421)					inventory rollforwards (4.2 hours).
19-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	4.6	275	\$	1,265.00	
	(US012919221)	(421)		1			documentation of change in selenium treatment technology and effects on discounted cash
				ĺ			flows (4.6 hours).

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Fee Detail

ncur Date	Employee	Rank	Hours	Bill Rate		Total	Description
19-Nov-2012	Reddick,Nathan D.	Senior-Grade 2	8.0	275	\$	2,200.00	Continued testing LA-3, LA-, and LA-8 controls for each application (5.3 hours). Performed
	(US013255735)	(422)					administrative activities such as emailing client, organizing and going through client provided
	,	,					documentation, and communicating with other EY associates on the project about the
							engagement (2.7 hours).
19-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	2.0	275	\$	550.00	Meeting with Julie Turley to discuss audit status (2)
	(US012548690)	(423)			*	000.00	
	(00012040000)	(420)					
19-Nov-2012	Scott,Jordan Christopher	Senior-Grade 3	2.5	275	\$	687 50	Meetings with staff to prepare statuses for client meetings (2.5)
10 1101 2012	(US012548690)	(423)	2.0	2.0	Ψ	007.00	Thousand Man stan to propare statues for short mostlings (2.5)
19-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	5.0	275	\$	1 375 00	Documentation and preparationg of WWMV impairment analysis
10 1101 2012	(US012548690)	(423)	0.0	2.0	Ψ	1,070.00	Documentation and proparations of 1777W17 impairment analysis
19-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2	4.5	275	\$	1 237 50	Year end change management request list (1.5) change management testing (3h)
10 1101 2012	Traina, Maria (00012700700)	(422)	4.0	270	Ψ	1,207.00	Total ond onlings management request not (1.0) onlings management totaling (on)
20-Nov-2012	DuFaux,Mary Renee	Staff/Assistant-	7.0	190	\$	1 330 00	Finished up depreciation expense testing (2 hours), Documented Mine development (3
20 1407 2012	(US012833271)	Grade 4 (444)	7.0	150	Ψ	1,000.00	hours), Meeting with Client for CIP (1 hour), Worked on Repairs and Maintenance (1 hour)
	(03012033211)	Grade 4 (444)					induis), weeting with diferit for the (1 hour), worked on Repairs and Maintenance (1 hour)
20-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	1.4	190	\$	266.00	Carried forward Tax Walkthrough documentation (1.4 hours)
20-1101-2012	aimai, Reciey (00013072032)	Grade 3 (443)	1	130	Ψ	200.00	Carried forward Tax Walkithough documentation (1.4 hours)
20-Nov-2012	Farmar, Keeley (US013072652)		1.4	190	\$	266.00	Documented Prepaid Freight (1.4 hours)
20-1101-2012	aimai, Reciey (00013072032)	Grade 3 (443)	1	130	Ψ	200.00	Documented Freight (1.4 hours)
20-Nov-2012	Farmar, Keeley (US013072652)	Staff/Accietant	1.5	190	Φ.	285.00	Carried forward FSCP Swaps documentation (1.5 hours)
20-1104-2012	aimai,Reeley (03013072032)	Grade 3 (443)	1.5	190	Ψ	203.00	Carried forward 1 301 Swaps documentation (1.3 hours)
20-Nov-2012	Farmar, Keeley (US013072652)	Staff/Accietant	4.7	190	Φ.	803.00	Prepared bankruptcy documentation for testing (4.7 hours)
20-1101-2012	aimai,Reeley (03013072032)	Grade 3 (443)	4.7	190	Ψ	093.00	Trepared bankruptcy documentation for testing (4.7 flodis)
20-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	9.0	190	Φ.	1 710 00	Performed market price testing and worked on flyover documentation for the Black Oak
20-1101-2012	(US013141045)	Grade 4 (444)	9.0	190	Ψ	1,7 10.00	Mine.
20 Nov 2012	Hickenbotham, Michael W	Partner/Principal-	1.1	525	Ф	577.50	Discussion of selenium matters with Redenius and Miller
20-1104-2012	(US011343489)	Grade 1 (111)	1.1	323	Ψ	377.30	Discussion of scientian matters with Nederlius and willer
20 Nov 2012	Prange,Benjamin R.	Senior-Grade 1	2.6	275	Ф	715.00	Performed detail review of cash confirmations received directly from the financial institutions
20-1100-2012	(US012919221)	(421)	2.0	213	φ	7 15.00	of which the Company holds depository accounts (2.6 hours).
20 Nov 2012	Prange,Benjamin R.	Senior-Grade 1	5.8	275	ď	1 505 00	Performed detail testing of equipment rates utilized in the asset retirement obligation cash
20-1100-2012	(US012919221)	(421)	5.6	2/3	Φ	1,595.00	flow schedules (5.8 hours).
20 Nov 2012		Senior-Grade 2	0.0	275	Φ.	2.255.00	
20-NOV-2012	Reddick,Nathan D.		8.2	2/5	Ъ	2,255.00	Continued working on LA-3 testing (1.8 hours). Prepared for meeting and met with Marta to
	(US013255735)	(422)					discuss engagement planning and status (1.3 hours). Organized PBC documents and
							created email with attached documents to send to GTH for the rely and retest LA controls
							(2.5). Organized PBC documents and created email to send to GTH for tech review testing
							(2.1). Sent Marta an email with the user access review from KPMG to get her opinion (.5
							hours).
20-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	9.3	275	\$	2,543.75	Review of PP&E
	(US012548690)	(423)					
20-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2	7.8	275	\$	2,145.00	ITGC change management testing (6h) supervising staff (1.8h)
		(422)					
21-Nov-2012	DuFaux,Mary Renee	Staff/Assistant-	6.0	190	\$	1,140.00	Worked on PPE rollforward (2 hours), Worked on Mine development (1 hour), worked on
	(US012833271)	Grade 4 (444)					status/open items list (1 hour), Worked on Repairs and Maintenance (1 hour), Meeting with
					1		client for CIP and Mine development (1 hour)
21-Nov-2012	Farmar, Keeley (US013072652)		0.4	190	\$	76.00	Documented other deposits (.4 hours)
	1	Grade 3 (443)					

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		Rank	Hours	Bill Rate		Total	Description
	Farmar, Keeley (US013072652)	Staff/Assistant-	0.7	190	\$		Performed Treasury TOC (0.7 hours)
		Grade 3 (443)					
21-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.2	190	\$	228.00	Documented newly received confirmations (1.2 hours)
21-Nov-2012	Farmar, Keeley (US013072652)		1.6	190	\$	304.00	Documented bankruptcy reconciliations (1.6 hours)
		Grade 3 (443)	1.0	100	Ψ	004.00	Social formation of the first field of the field of the first field of the field of the first field of the f
21-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	2.6	190	\$	494.00	Documented repairs and maintenance (2.6 hours)
	,	Grade 3 (443)					, , , ,
21-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	2.4	190	\$	456.00	Finished up flyover documentation for the Black Oak location and and following up on
	(US013141045)	Grade 4 (444)					confirmations and SAS73 questionnaires that had been sent out.
21-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	3.6	190	\$	684.00	Worked on documenting Advanced Royalties testing.
	(US013141045)	Grade 4 (444)					
21-Nov-2012	Hickenbotham, Michael W	Partner/Principal-	0.7	525	\$	367.50	Discussion of restricted stock matters with Redenius and Miller
	(US011343489)	Grade 1 (111)					
21-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	2.8	525	\$	1,470.00	Review coal sales test of controls
	, ,	Grade 1 (111)				,	
21-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	5.9	275	\$	1.622.50	Performed detail review of coal inventory flyovers performed by third party engineers and
	(US012919221)	(421)			,	,	associated coal inventory rollforwards (3.5 hours); Performed detail review of coal supply
	(**************************************	(/					contracts selected for market price testing (2.4 hours).
21-Nov-2012	Reddick,Nathan D.	Senior-Grade 2	6.9	275	\$	1.897.50	Downloaded updated U125 form and began reading last years to understand and filling in
21 1101 2012	(US013255735)	(422)	0.0		Ψ.	1,001.00	necessary client information for this year's form for LA-6 prior to receiving SSAE 16 report
	(00010200100)	(422)					(1.5 hours). Went through the status tracking document in GAMx and updated everything
							accomplished thus far (2.3 hours). Chatted with Marta about the plans for this afternoon's
							meeting (.5 hours). Went through GAMx and signed off on completed items and removed
							last year's WPs for LA-3 and LA-8 (2.6 hours).
21-Nov-2012	Scott,Jordan Christopher	Senior-Grade 3	2.5	275	\$	687.50	Discussions with ITRA about testing of application controls
211101 2012	(US012548690)	(423)			Ť	0000	Discussion with the table tooming of approximation contains
21-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	6.0	275	\$	1,650.00	Review of pre-paid expenses for additional testing
	(US012548690)	(423)			,	,	3
21-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2	6.0	275	\$	1.650.00	ITGC change management testing (4.5h) outstanding item list (1.5h)
		(422)			,	,	3
26-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	1.3	190	\$	247.00	Documented newly received AR confirmations (1.2 hours).
	, , , ,	Grade 3 (443)					
26-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	1.9	190	\$	361.00	Updated journal entry testing for new methodology (1.9 hours).
	, , , ,	Grade 3 (443)					
26-Nov-2012	Farmar, Keeley (US013072652)		1.8	190	\$	342.00	Updated journal entry testing for new methodology (1.8 hours).
	,	Grade 3 (443)			,		3, (, , , , , , , , , , , , , , , , , ,
26-Nov-2012	Farmar, Keeley (US013072652)		3.4	190	\$	646.00	Updated TOC review and retest templates (3.4 hours).
	, 111, (1111111111111111111111111111111	Grade 3 (443)			1		, , , , , , , , , , , , , , , , , , , ,
26-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	9.0	190	\$	1,710,00	Entire day was spent clearing review notes on coal inventory.
	(US013141045)	Grade 4 (444)	1		1	.,	
26-Nov-2012	Hickenbotham, Michael W	Partner/Principal-	1.5	525	\$	787.50	Review of SRM documentation.
20 2012	(US011343489)	Grade 1 (111)	1.0	520	*	. 300	
26-Nov-2012	Lahoti,Bhavana Sachin	Manager-Grade 1	0.5	375	\$	187.50	Fieldwork Supervision - Detail review of ITGC work
201101 2012	(US012982696)	(321)	3.0		"	.07.00	- Country of the Coun
26-Nov-2012		Partner/Principal-	0.5	525	\$	262 50	review internal control testing (derivatives & hedging)
201404-2012		Grade 1 (111)	0.5]	Ψ	202.30	Total miles and control tooling (derivatives a neaging)
	1	Ciade I (III)	l	l	1		1

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Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.6	525	\$	315.00	Review testing of income tax return to provision
		Grade 1 (111)					
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.7	525	\$	367.50	Research accounting questions on OPEB curtailment
		Grade 1 (111)					
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.8	525	\$	420.00	Meet with Katy Winkelmann to discuss audit issues (legacy liabilities, WWMV, selenium)
		Grade 1 (111)					
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	1.2	525	\$	630.00	Review payment and claims testing for workers' comp, OPEB, and black lung liabilities
		Grade 1 (111)					
26-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	3.6	275	\$	990.00	Performed detail review of Advance Royalties workpapers and testing procedures (3.6
	(US012919221)	(421)					hours).
26-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	4.9	275	\$	1,347.50	Made testing selections for Accounts Payable and M&S Received Not Invoiced Liabilities
	(US012919221)	(421)					Subject to Compromise testing and documented reconciliations (3.4 hours); Performed
							detail testing of mine level Liabilities Subject to Compromise (1.5 hours).
26-Nov-2012	Reddick,Nathan D.	Senior-Grade 2	6.3	275	\$	1,732.50	Walked with Marta to meet internal Patriot contacts while at client site and to ask follow-up
	(US013255735)	(422)					questions (.8 hours). Continued LA-3 testing given new documentation we received from
							Alyson (1.6 hours). Modified Logical Access Walkthrough for LA-3 (1.5 hours). Created new
							Excel workbook for Domain Admin access testing from the screenprints we were provided.
							Filtered it using a vlookup to determine the IBM users that will be included in the SSAE 16
							report (2.4 hours).
26-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	9.0	275	\$	2,475.00	Preparation of derivative & hedging bankruptcy testing (2), LSTC legal reserve rollforward
	(US012548690)	(423)					(2), corporate accruals (3), and sales contract accretion LSTC (2)
26-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2	8.2	275	\$	2,255.00	Change management wt (2.2h) Review Other ITGC walkthrough (1.5h) change
		(422)					management testing (3h) discuss open items with Mark Phillips and Alyson Dildine (.5)
27-Nov-2012	Farmar, Keeley (US013072652)		0.8	190	\$	152.00	Met with client contacts regarding Treasury TOC, documented Treasury TOC (0.8 hours).
		Grade 3 (443)					
27-Nov-2012	Farmar, Keeley (US013072652)		0.9	190	\$	171.00	Documented newly received cash confirmations (.9 hours).
		Grade 3 (443)					
27-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	1.2	190	\$	228.00	Documented Other Deposits, met with client contact regard other deposits (1.2 hours).
		Grade 3 (443)					
27-Nov-2012	Farmar, Keeley (US013072652)		1.2	190	\$	228.00	Updated credit memo testing, unbilled receivables testing, and reserve testing (1.2 hours).
		Grade 3 (443)					
27-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	4.4	190	\$	836.00	Documented Repairs and Maintenance Testing (4.4 hours).
		Grade 3 (443)					
27-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	2.2	190	\$	418.00	Making selections and requests for accrued royalties subject to compromise testing.
	(US013141045)	Grade 4 (444)					
27-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	2.9	190	\$	551.00	Clearing coal inventory review notes.
	(US013141045)	Grade 4 (444)					
27-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	2.9	190	\$	551.00	Clearing review notes on Advanced Royalties.
	(US013141045)	Grade 4 (444)					
27-Nov-2012	Hickenbotham, Michael W	Partner/Principal-	0.5	525	\$	262.50	Selenium matters and impact of court rulings
	(US011343489)	Grade 1 (111)					
27-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	2.1	525	\$	1,102.50	Close review notes related to audit planning
		Grade 1 (111)					
27-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	1.3	275	\$	357.50	Performed detail review of Advance Royalties contracts selected for testing (1.3 hours).
	(US012919221)	(421)			<u></u>		
27-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	2.1	275	\$	577.50	Performed detail review of cash confirmations received from financial institutions (2.1
	(US012919221)	(421)			1		hours).

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ncur Date	Employee	Rank	Hours	Bill Rate	Total	Description
27-Nov-2012	Prange,Benjamin R.	Senior-Grade 1	2.4	275	\$ 660.00	Performed detail testing of Employee Claims portion of Liabilities Subject to Compromise
	(US012919221)	(421)				(2.4 hours).
27-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	7.1	275	\$ 1,952.50	Had kickoff call with GTH regarding testing we sent them last week (.50 hours). Went back through tech reviews from last year to determine what additional documents (other than script outputs) and screenprints we need to request. Sent email to Alyson (2.5 hours). Received population completeness for LMS and SIR regarding PAS Admin users for LA-3, which enabled me to verify the user listing and complete the test and upload everything to GAMx (1.3 hours). Verified with Marta the status of our tracking document and items we've received or are still outstanding (.50 hours). Received the SSAE 16 report and bridge letter
						from client. After reading the them, continued to fill out the review document (2.3 hours).
	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275		Addition of quarterly impairment workpapers to year-end documentation (3)
	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275	•	Documentation of WWMV Impairment Testing
	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	6.0	275		Change mangement testing (5.5) coordination of applicaiton controls (.5)
	Farmar, Keeley (US013072652)	Grade 3 (443)	3.8	190	\$ 722.00	Repairs and maintenance testing, operating lease testing, updating lead sheet. (3.8 hours).
28-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.2	190	\$ 798.00	Documented other deposits (4.2 hours).
28-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.6	190	\$ 494.00	Compiling list of personnel who have access to MM38 for PTP.08 control testing.
28-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.9	190	\$ 1,121.00	Finished clearing all coal inventory review notes.
28-Nov-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	525	\$ 367.50	Review of stock comp matters during bankruptcy
28-Nov-2012	Laplant,Steven J	Senior Manager-	0.5	430	\$ 215.00	Patriot Coal - initial planning call with the core audit team to discuss 12/31audit,
	(US011345154)	Grade 4 (214)				considerations regarding assumptions to be used, and division of responsibilities
28-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525	\$ 210.00	Call with Katy Winkelmann to discuss OPEB curtailment analysis
28-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	525	\$ 262.50	Planning call with actuaries reviewing OPEB liability
28-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.4	275	\$ 110.00	Held planning call with EY actuaries discussing our approach for upcoming testing of OPEB liabilities during year-end(0.4 hours)
28-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.6	275	\$ 2,090.00	Performed detail testing of sales related liabilities, mine level accruals, and obtained documentation to perform the search for unrecorded liabilities related to liabilities subject to compromise (7.6 hours).
	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	4.3	275		Put together list of outstanding items to discuss with Alyson. Walked to her cube and chatted about them (.9 hours). Pinged Marta to discuss what I should be working on since we're still waiting on additional documentation from client. Had a brief discusion (.3 hours). Read through MC documentation (LMS MC-1, MC-2, MC-3, MC-4) Marta had obtained and began creating testing matrix in anticipation of receiving sampled tickets Marta requested (3.20 hours).
28-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	275	\$ 275.00	Discussion with Julie Turley to discuss open items

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Incur Date	Employee	Rank	Hours	Bill Rate		Total	Description
28-Nov-2012	Scott, Jordan Christopher	Senior-Grade 3	8.0	275	\$	2,200.00	Detail review of ARO closed mine testing and equipment rates.
	(US012548690)	(423)					
28-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2	2.8	275	\$	770.00	update with EY manager (1h), review of testing for logical access (1.8)
		(422)					
29-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	0.3	190	\$	57.00	Documented updated journal entry testing (0.3 hours).
		Grade 3 (443)					
29-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	0.4	190	\$	76.00	Documented updated journal entry testing (0.4 hours).
		Grade 3 (443)					
29-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-	2.7	190	\$	513.00	Documented Other Assets (2.7 hours).
		Grade 3 (443)					
29-Nov-2012	Farmar, Keeley (US013072652)		4.6	190	\$	874.00	Documented repairs and maintenance testing, updated PP&E rollforward, clerically tested
		Grade 3 (443)					CIP reports (4.6 hours).
29-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	1.4	190	\$	266.00	Making selections and requests for testing of real estate tax accruals subject to
	(US013141045)	Grade 4 (444)					compromise.
29-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	1.5	190	\$	285.00	Finished compiling list of personnel who have access to MM38 for PTP.08 control testing.
	(US013141045)	Grade 4 (444)					
29-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	1.6	190	\$	304.00	Documenting testing of Accured Royalties subject to compromise.
	(US013141045)	Grade 4 (444)					
29-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	1.6	190	\$	304.00	Making selections and requests for performing search for unrecorded liabilities/AP relating to
	(US013141045)	Grade 4 (444)					LSTC.
29-Nov-2012	Follmer,Zachary M.	Staff/Assistant-	1.9	190	\$	361.00	Making selections and requests for testing of Incentive Compensation subject to
	(US013141045)	Grade 4 (444)					compromise.
29-Nov-2012	Hornburg, David E	Executive Director-	1.0	525	\$	525.00	discussions with matt redinious & patriot team regarding treatment of restricted stock and
00.110040	(US011340148)	Grade 1 (131)	0.4	505	Φ.	040.00	stock units
29-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.4	525	\$	210.00	Call with actuaries to discuss black lung liabilities measurement
00 Nav. 0040	Prange,Benjamin R.	Grade 1 (111) Senior-Grade 1	0.9	275	Φ.	0.47.50	Held planning call with EY actuaries for Workers Comp liabilities testing to be performed at
29-NOV-2012			0.9	2/5	\$	247.50	, , , , , , , , , , , , , , , , , , , ,
20 Nov 2012	(US012919221) Reddick,Nathan D.	(421) Senior-Grade 2	7.6	275	\$	2 000 00	year-end (0.9 hours) Meeting with Marta and Bhavana to discuss the status of the audit (0.9 hours). Composed
29-INOV-2012	1		7.6	2/5	Ф	2,090.00	email to GTH requesting status (.2hours). Received reply from Arpan and began going
	(US013255735)	(422)					through documentation he provided as well as answering back his questions. Included
							conversation with Marta to answer my questions regarding the tech reviews (3.5 hours).
							Received change tickets for MC control. Began filling out test matrix with attribut information
							(2.3 hours). Composed emails to Alyson with additional tech review requests and another for
							current status of outstanding items (.7 hours).
29-Nov-2012	Scott,Jordan Christopher	Senior-Grade 3	4.0	275	\$	1 100 00	Changes to coal sales test of control workpapers in response to Sarah Miller's
23-1404-2012	(US012548690)	(423)	4.0	213	Ψ	1,100.00	(Partner) review.
29-Nov-2012	Scott,Jordan Christopher	Senior-Grade 3	4.0	275	\$	1 100 00	Revision of testing control templates based on comments by Sarah Miller, Partner
20 1101 2012	(US012548690)	(423)	1.0	2.0	Ψ .	1,100.00	Treviolation to toothing control templated badda on comments by Garan Million, i artifact
29-Nov-2012	Speedling, Michael Patrick	Manager-Grade 4	0.5	375	\$	187.50	Patriot - planning meeting
	(US012710176)	(324)			Ť		, amos pramming meaning
29-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2	8.8	275	\$	2,420.00	review of logical access and change management (6.4) walkthrough wrap up (2.3)
		(422)			1	, :=3:30	3
30-Nov-2012	Farmar, Keeley (US013072652)		2.2	190	\$	418.00	Documented updated journal entry testing (2.2 hours).
	(223, 22, (223, 23, 23, 23, 23, 23, 23, 23, 23, 23,	Grade 3 (443)	-		1		1
30-Nov-2012	Farmar, Keeley (US013072652)		2.4	190	\$	456.00	Documented updated journal entry testing (2.4 hours).
	, , , ,	Grade 3 (443)			l		

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ncur Date		Rank	Hours	Bill Rate	Total	Description
30-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	2.9	190	\$ 551.00	Treasury TOC, FSCP TOC (2.9 hours).
30-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.4	190	\$ 646.00	Making additional selections and requests for search for unrecorded liabilities/AP subject to compromise testing and performing SURL/AP subject to compromise testing.
30-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.6	190	\$ 684.00	Completed testing of real estate tax accruals subject to compromise.
	(US012982696)	Manager-Grade 1 (321)	6.0	375		Fieldwork Supervision - Detail review of ITGC work
30-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.8	275	\$ 2,420.00	Continued working on MC-1 testing: tying out all the attributes to each of the 25 Impact tickets and putting all the info into the testing matrix (2.7 hours). Attended outstanding items/update meeting with Marta, Bhavana, Mark, and Alyson (.8 hours). Received Mainframe Admin listing from Alyson and began analyzing the file and creating a spreadsheet with the data in order to send it back to Alyson to verify access appropriateness (3.5 hours). Spoke with Marta about the status of the audit at the end of the week and what remains for next week (1 hour). Drafted an email for Bhavana to Central SAS 70 Submissions for the creation of the U125 (.8 hours).
	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275	\$	Meetings with staff to discuss status and manager level review comments
30-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	3.9	275	\$ 1,072.50	Preparing an outstanding items listing (.4) status update meeting the Alyson Dildine and Mark Phillips (.5) review of issues noted (1h) supervising and reviewing workpapers (2h)
03-Dec-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Documented mine development testing (3.0), Documented CIP testing (3.0), Met with client for Mine development and CIP (2.0 hours)
	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.0	525	\$	Observe Patriot's internal monthly meeting on selenium accounting (testing of internal control)
		Partner/Principal- Grade 1 (111)	1.1	525	\$	Review interim testing of investments and other assets
03-Dec-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.9	525	\$	Review internal control testing for M&S inventory and land management processes
03-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.3	275	\$ 1,457.50	Review of various LSTC balances including: sales contract accretion (1.3), mine level accruals (2.9), and debt (1.1).
04-Dec-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Cleared review notes for mine development (2.0), Cleared review notes for CIP (2 hours), Cleared review notes for depreciation (3.5), Cleared review notes for coal reserves (0.5)
04-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.8	275	\$ 2,695.00	Review of CIP for additiona support received back (5.5) and mine development (4.3)
	,	Staff/Assistant- Grade 4 (444)	9.0	190		Completed documentation of mine development testing (2.0), Cleared review notes for depletion (1.0), Cleared review notes for PPE rollforward (5.0), Cleared review notes for depletion (1.0)
05-Dec-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.9	190	\$ 171.00	Documented the working fund detail reconciliation (0.9).

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	Employee	Rank	Hours	Bill Rate	Total	Description
05-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275	\$	Archive of 3rd Quarter
05-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	275	\$ 770.00	Review of LSTC accrued royalties.
06-Dec-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Cleared general review notes for the rest of the items (4.0), Met with client to discuss all remaining open items (2.5), Documentation of support schedules received from client for PPE rollforward and CIP testing (1.5)
07-Dec-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Completed documentation of PPE lead (1.0), Met with client to discuss final open items (1 hour), {repared mine development memo (0.5), Cleaned up gamx and associated items (2.0), Cleared review notes (3.5)
07-Dec-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.2	525	\$ 1,155.00	Review of combined risk assessment
07-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275	\$ 550.00	YE Journal Entry testing methodology changes and review of Q1 and Q2 journal entry changes for purposes of our year-end testing
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.1	190	\$ 399.00	Dicsussions with mine level payroll personnel to obtain outstanding support for Incentive- based Compensation subject to comrpomise (.9) and documenting the support received (1.1)
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.2	190	\$ 418.00	Meeting with Jessie Bailey to obtain outstanding support for accrued royalties subject to compromise (.8) and documenting the support received (1.4).
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.2	190	\$ 418.00	Reviewing support and documenting testing of our search for unrecorded liabilities subject to compromise.
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.1	190	\$ 209.00	Discussing Advanced Royalties flux within the PP&E Lead and obtaining and documenting an explanation for the flux.
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	190	\$	Contacting mine accountants and engineers to discuss varoius methods used for allocating coal inventory.
10-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	0.4	275	\$ 110.00	Meeting with Julie Turley to discuss timing of bankruptcy procedures.
11-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	4.1	190	\$ 779.00	Received remaining support for accrued royalties subject to compromise (0.3) and documented testing and the support (3.8)
11-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.9	190	\$ 741.00	Obtaining an understanding of the settings within the system that cause application controls to operate effectively and documenting this understanding.
	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525	\$	Discussion and review of changes in OPEB matters
11-Dec-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	5.8	275	\$ 1,595.00	Emailed client with follow-up on outstanding items, went through GAMx file to clear review comments and sign off on finished portions, reviewed GTH tech review work (5.8).

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Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.6	275	\$ 2,365.00	Addressing partner review comments for tests of controls.
11-Dec-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	2.1	275	\$ 577.50	ITGC Testing review.
12-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.9	190	\$ 551.00	Preparing debt subject to compromise lead sheet and testing the balances therein.
12-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	190	\$	Received support for coal inventory (.2) and documented this support (0.7).
12-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.1	190	\$ 589.00	Meeting with Lois Gray to discuss how she performs her review relating to an accrued royalties control (1.1)and documented our understanding of the review process (2).
12-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.1	190	\$ 209.00	Obtaining an understanding of the settings within the system that cause application controls to operate effectively and documenting this understanding.
12-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.8	275	\$ 1,320.00	Performed detail second level review of LSTC account reconciliation performed by staff (3.4); Performed testing of Highland Joy Mining Lease accrual, which is a component of LSTC (1.4).
12-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.2	275	\$ 880.00	Addressed executive level control testing notes and comments.
12-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.5	275	\$ 2,337.50	Closing review comments (4.5) and completing the tie out of restructuring expense within the PPE rollforwards (4)
12-Dec-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	0.5	275	\$ 137.50	ITGC testing reivew.
13-Dec-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	6.3	275	\$ 1,732.50	Cleared additional review notes in GAMx file, removed 2011 documents from GAMx file, met with Marta to discuss remaining work and outstanding items (6.3)
13-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	10.7	275	\$ 2,942.50	Detail review of ARO, including review of equipment rates (4.5), SAS 73 (1.5), lead (1.3), and closed mine testing (3.4)
14-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.1	275	\$ 577.50	Preparation for Post Interim Event (internal EY meeting after our interim testing).
14-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	275	\$ 880.00	Review of LSTC accounts payable and RNI
17-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	4.0	190	\$ 760.00	Post interim event discussions with team.
17-Dec-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.2	525	\$ 1,155.00	Post interim event with engagement team
17-Dec-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	525	\$ 262.50	Review of IT planning memo and discussion with Sarah Miller
17-Dec-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525	\$ 787.50	Review of audit strategies memorandum
17-Dec-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	525	\$ 367.50	Review of documentation assessing the work of others in audit process

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17-Dec-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	375	\$ 750.00	Work-status meeting & PIE, Team performance review
17-Dec-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.1	525	\$ 577.50	Meet with Jack Lushefski to discuss bankruptcy proceedings and current status of operational results
17-Dec-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.6	525	\$ 840.00	Post interim event with audit team to discuss status of audit and results of interim procedures
17-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.9	275	\$ 1,072.50	Performed detail testing of cash flow schedules for asset retirement obligation liabilities.
17-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.1	275	\$ 1,127.50	Discussed interim audit findings in the team directed post-interim event.
17-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	275	\$ 1,182.50	Meeting with EY team for post interim event to describe results of interim testing and plans for the year-end audit
17-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	\$ 687.50	Preparation of meeting materials for post interim event
17-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	275	\$ 962.50	Discussions with Julie Turley about Rhino operating agreement and affect on bankruptcy (1) and documentation of how Rhino JV agreement is still in place even with the bankrupty (2.5)
17-Dec-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	1.0	275	\$ 275.00	PIE event (.5), preparing status update (.5)
	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525	\$	Court fee hearing with Matt Lee on listen mode.
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.7	525	\$ 892.50	Review of attach K.1 on signifcant risk documentation
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525	\$ 787.50	Review of fraud consisdertsions ICFC forms and documentation and discussions with Sarah Miller
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.4	525	\$ 210.00	Review of key estimates lead under audit methodogy
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	525	\$ 262.50	Review of mine locations control testing approach
18-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.4	275	\$ 1,210.00	Performed detail testing of cash flows related to the asset retirement obligation liabilities.
18-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	275	\$ 990.00	Cleared partner level review notes related to the M&S process at the Paint Creek Mine
18-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.2	275	\$ 1,430.00	Documentation of remediation testing for exceptions found during our 404 SOX testing
18-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.6	275	\$ 990.00	Documentation of impairment walkthrough
19-Dec-2012	Johnson,Gerald W (US012672003)	Senior Manager- Grade 2 (212)	1.0	430	\$ 430.00	Patriot ENV matters
19-Dec-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	1.0	375	\$ 375.00	Work-status meeting & PIE, Team performance review
19-Dec-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.6	525	\$ 315.00	Call with audit committee chairman, Bob Viets, to discuss 4th quarter accounting issues/topics

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
19-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	8.0	275	\$ 2,200.00	Performed detail testing of cash flows related to the asset retirement obligations liabilities.
19-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.1	275	\$ 1,127.50	Review of journal entries for updated testing methodology change in Q1 and Q2.
19-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.5	275	\$ 1,512.50	Preparation of YE client assistance list (2.4) and preparation of materials delivered to Julie Turley to discuss year-end audit timing (including schedule, EY responsibilities, etc) (3.1)
20-Dec-2012	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	430	\$ 430.00	meeting with Katy Winkelmann and Paul Kaufmann to discuss benefit plan changes.
20-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	275	\$ 770.00	Preparation of memo to discuss the following: EY & IA meetings throughout the year, content of those meetings, and our assurances as to the expertise of IA.
20-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.2	275	\$ 1,430.00	Review of equipment rates for changes made to workpapers after review comments
20-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	275	\$ 412.50	Discussions with staff to discuss their time in upcoming weeks and responsibilities over the holiday break (1.5)
21-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	275	\$ 962.50	Discussions with ITRA on their SOCD items and remediation approach (1.1) and documentation of SOCD items to put on exceptions waived listing (2.4)
21-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.6	275	\$ 1,265.00	Documented WWMV impairment analysis
26-Dec-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	3.0	190	\$ 570.00	Documented Royalty Amortization testing related to the PPE rollforward (2.0), Cleared review notes for PPE testing (1.0)
02-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	3.2	\$ 190.00	\$	Research impact of Byrd Amendment on black lung
	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.1	\$ 525.00		Review of internal audit and leveraging use of other documentation
	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	8.0	\$ 375.00	\$	ITGC Work-paper review
	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	\$ 525.00		Close planning review notes
	Bozesky,Anne M. (US011459822)	Senior Manager- Grade 4 (214)	0.5	,		Prepared a status summary of 382 work
	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.7	\$ 190.00	\$	Updated journal entry selections for new methodology.
03-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.7	\$ 190.00	\$	Updated journal entry selections for new methodology.
03-Jan-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	4.0	\$ 375.00	\$ 1,500.00	ITGC Work-paper review
03-Jan-2013	Sterling,lan 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	Cohen, Arthur I (US011066647)	Senior Manager- Grade 4 (214)	0.3	\$ 430.00	\$ 129.00	Review of Black Lung Actuarial support.

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04-Jan-2013	Johnson,Gerald W	Senior Manager-	2.0	\$	430.00	\$	860.00	Review of audit teams testing of IFSeR inputs for selenium valuation
	(US012672003)	Grade 2 (212)						
04-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	0.3	\$	525.00	\$	157.50	Call with Katy Winkelmann to discuss timing of selenium accrual calculation
	, ,	Grade 1 (111)						
04-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	0.5	\$	525.00	\$	262.50	Call with Matt Redenius and Chip Johnson to discuss testing for the change in the selenium
	, ,	Grade 1 (111)						accrual.
04-Jan-2013	O'Connell,Michael	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Selenium study conference call with Chip Johnson, CCaSS practice, and Sarah Miller,
	(US012889458)	Grade 4 (444)						Partner.
04-Jan-2013	Reddick,Nathan D.	Senior-Grade 2	2.0	\$	275.00	\$	550.00	Received additional application user listing for HFM from Joel which showed the removal of
	(US013255735)	(422)						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	Scott, Jordan Christopher	Senior-Grade 3	1.7	\$	275.00	\$	467.50	Coordination with staff to develop plan for time on schedule.
	(US012548690)	(423)						
04-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	2.3	\$	275.00	\$	632.50	Review of test of control documentation and preparation of status listing to develop audit
	(US012548690)	(423)						plan for next two weeks.
04-Jan-2013	Sterling, lan P. (US012029826)	Senior Manager-	1.9	\$	430.00	\$	817.00	Review of assumptions used in 12/31/12 black lung valuation
		Grade 1 (211)						
07-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	2.5	\$	190.00	\$	475.00	Prepared Independence review of Patriot Corp and Subsidiaries (2 hours) and Prepared
	(US012918899)	Grade 4 (444)						Independence Checklist (1.1 hours)
07-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	5.0	\$	190.00	\$	950.00	Prepared Independence review of Patriot Corp and Subsidiaries (2.5 hours), Review of
	(US012918899)	Grade 4 (444)						Partner Rotation analysis (1.3 hour), Prepared Family Tree Update (1.2 hours),
07-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	0.5	\$	190.00	\$	95.00	Reviewed worksteps
	(US012918899)	Grade 4 (444)						
07-Jan-2013	Bozesky,Anne M.	Senior Manager-	1.0	\$	430.00	\$	430.00	Coordination with National tax on 382 study and ownership change
	(US011459822)	Grade 4 (214)						
07-Jan-2013	Farmar, Keeley (US013072652)		7.8	\$	190.00	\$	1,482.00	Updated Audit Committee presentations.
		Grade 3 (443)						
07-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	0.7	\$	190.00	\$	133.00	Updated selections for journal entry testing.
		Grade 3 (443)						
07-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.1	\$	190.00	\$	589.00	Completed SOC 2 Report U125 for Chartis Claims.
	(US013141045)	Grade 4 (444)						
07-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.3	\$	190.00	\$	627.00	Reviewed and documented the settings within the systems that allow land management and
	(US013141045)	Grade 4 (444)						coal sales application controls to operate effectively.
07-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.6	\$	190.00	\$	494.00	Transferring SOCD information to updated SOCD template (0.3 hours) and completed
	(US013141045)	Grade 4 (444)		_				addtional information required by the new template (2.3 hours).
07-Jan-2013	Lahoti,Bhavana Sachin	Manager-Grade 1	6.0	\$	375.00	\$	2,250.00	
	(US012982696)	(321)		_				Logical Access Testing - LMS, FAS and All OPS Testing
07-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	6.8	\$	275.00	\$	1,870.00	Prepared and tested mine level cash flows used to establish the ARO liability.
07 1 0040	(US012919221)	(421)	4 7	•	075.00	Φ.	107.50	De Secretaria de la constanta de MERCO de Calendario de Dividio de Pala 199
07-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	1.7	\$	275.00	\$	467.50	Reviewed and documented draft Milliman actuarial report for Black Lung liability.
07 1 0040	(US012919221)	(421)	4.4	Φ.	F0F 00	Φ.	705.00	Dood 404 Dispains do consents including model baction consider according to
07-Jan-2013	Saphian,Ruth M	Partner/Principal-	1.4	\$	525.00	\$	735.00	Read 404 Planning docuements, including multi-location scoping, assessment of IA, &
07 1	(US011345726)	Grade 1 (111)	4 -	_	F0F 00	Φ.	707.50	documment comments and question
07-Jan-2013	Saphian,Ruth M	Partner/Principal-	1.5	\$	525.00	Ф	787.50	Read ASM, Controls Risk Assessment, document comments and questions.
07 1 0010	(US011345726)	Grade 1 (111)	4.0	Φ.	E0E 00	r.	0.40.00	Dood actimates template IT ACM
07-Jan-2013	Saphian,Ruth M	Partner/Principal-	1.6	\$	525.00	\$	840.00	Read estimates template, IT ASM,
	(US011345726)	Grade 1 (111)						

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07-Jan-2013	Saphian,Ruth M	Partner/Principal-	1.2		525.00	\$	630.00	Read Planning Materiality and othe audit scoping documents, provide written
	(US011345726)	Grade 1 (111)						comments/questions
07-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	1.8	\$	275.00	\$	495.00	Meeting with Julie Turley to discuss status of client assistance items
	(US012548690)	(423)						
	ĺ`	,						
07-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	2.0	\$	275.00	\$	550.00	Meeting with staff on first day of year-end to discuss areas and walkthrough testing
	(US012548690)	(423)						
07-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	5.7	\$	275.00	\$	1,567.50	Review of rep letter (1.6), opinion (.7), RAS (.5), quarterly checklist (1.2), independence
	(US012548690)	(423)						(1.7)
08-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	2.3	\$	190.00	\$	437.00	Prepared Independence review of Patriot Corp and Subsidiaries (2 hours) and Prepared
	(US012918899)	Grade 4 (444)						Independence Checklist (1.2 hours)
08-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	1.5	\$	190.00	\$	285.00	Prepared Opinion (.5 hours), Debt Compliance (.5 hours), Consent memos (.5 hours)
	(US012918899)	Grade 4 (444)						
08-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	3.0	\$	190.00	\$	570.00	Prepared Trade A/P Reconciliation testing (1.2 hours), prepared A/P workflow testing (1
	(US012918899)	Grade 4 (444)						hour), rolledforward all necessary A/P electronic files (.8 hours)
08-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	1.2	\$	190.00	\$	228.00	Reviewed listing of leases from 9/30 - 12/31 for new leases that meet scope (1.2 hours)
	(US012918899)	Grade 4 (444)						
08-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	4.7	\$	190.00	\$	893.00	Documented AR Aging.
		Grade 3 (443)						
08-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	4.3	\$	190.00	\$	817.00	Documented minutes filed with the SEC (2), prepared independence documentation (2), and
		Grade 3 (443)						documented auditing memorandums for the A binder (.3)
08-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.6	\$	190.00	\$	494.00	Compiling and documenting meeting minutes for FY12.
	(US013141045)	Grade 4 (444)						
08-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Documented support for Badget/Bowles debt subject to compromise.
	(US013141045)	Grade 4 (444)						
08-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.9	\$	190.00	\$	551.00	Preparing Management Representation Letter.
	(US013141045)	Grade 4 (444)						
08-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Preparing/Setting up Audit Strategy Review Tool.
	(US013141045)	Grade 4 (444)						
08-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.2	\$	190.00	\$	418.00	Reviewed and documented settings within various systems that allow M&S Inventory and
	(US013141045)	Grade 4 (444)						Procure-to-Pay application controls to operate effectively.
08-Jan-2013	Lahoti,Bhavana Sachin	Manager-Grade 1	6.0	\$	375.00	\$	2,250.00	
	(US012982696)	(321)		_		_		Logical Access Testing - Mainframe and tech reviews
08-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	7.4	\$	275.00	\$	2,035.00	Documented and tested mine level cash flows used to develop ARO liability.
	(US012919221)	(421)		_		_		
08-Jan-2013	Reddick,Nathan D.	Senior-Grade 2	2.0	\$	275.00	\$	550.00	Answered additional review comments in GAMx.
00 1	(US013255735)	(422)	1.0	Φ.	400.00	Φ.	100.00	Discosion in Mallows and Figure 1 and 1 and 1 and 1 and 1
08-Jan-2013	Redenius, Matthew David	Senior Manager-	1.0	\$	430.00	\$	430.00	Discussion with Katy Winklemann on audit timing, selenium and OPEBs
	(US012192437)	Grade 2 (212)						
00 lan 0040	Dadanius Matthau David	Caniar Manager	4.0	r.	430.00	r.	4 700 00	Deview of interim and inventory substantive presenting
08-Jan-2013	Redenius, Matthew David	Senior Manager-	4.0	\$	430.00	\$	1,720.00	Review of interim coal inventory substantive procedures
00 1 0010	(US012192437)	Grade 2 (212)	4.0	φ.	420.00	r.	400.00	Monogor lovel review of interior proposid coast ···
08-Jan-2013	Redenius, Matthew David	Senior Manager-	1.0	\$	430.00	Ф	430.00	Manager level review of interim prepaid asset workpapers
00 lan 0040	(US012192437)	Grade 2 (212)	2.4	r.	075.00	Φ.	025.00	Addition of many to describe accordination of EV and IA
08-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	3.4	ф	275.00	Ф	935.00	Addition of memo to describe coordination of EY and IA
00 lan 0040	(US012548690)	(423)	2.0	r.	075.00	Φ.	000.00	Changes to planning for comments from the appropriate quality reviews
08-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	3.2	Ъ	275.00	Ф	880.00	Changes to planning for comments from the engagement quality review partner
	(US012548690)	(423)						1

Ernst & Young LLP 10/1/2012 1/31/2013
Fee Detail

Incur Date	Employee	Rank	Hours	Bill	Rate		Total	Description
08-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	4.5	\$	275.00	\$	1,237.50	Preparation of YE investment workpapers
	(US012548690)	(423)						
08-Jan-2013	Sterling, lan P. (US012029826)	Senior Manager-	0.5	\$	430.00	\$	215.00	black lung - actuarial
	,	Grade 1 (211)						
09-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	2.0	\$	190.00	\$	380.00	Began preparing Accrued Healthcare - IBNR testing
	(US012918899)	Grade 4 (444)						
09-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	2.0	\$	190.00	\$	380.00	Began Preparing PP&E YE Rollforward for all mining companies.
	(US012918899)	Grade 4 (444)		,				
09-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	3.0	\$	190.00	\$	570.00	Prepared ARO Asset YE testing.
	(US012918899)	Grade 4 (444)		Ť				3
09-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	3.0	\$	190.00	\$	570.00	Prepareded AP Received Not Invoiced Reconciliation and made selections for testing
00 00 20.0	(US012918899)	Grade 4 (444)	0.0	Ψ		Ť	0.0.00	Toparodour in Trooping Total Income Toparodour and Thad objects to the County
09-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Reviewed Q1 - Q3 activity to explain year over year fluctuation of ARO Asset.
00 00 20.0	(US012918899)	Grade 4 (444)		Ψ		Ť		The more and a decimal your everyour medication of the everyour
09-Jan-2013	Farmar, Keeley (US013072652)		11.0	\$	190.00	\$	2 090 00	Documented AR Aging (4.2); documented Unbilled Receivables (3.7); documented Credit
00 0411 2010	Tamar, receive (CCC10072002)	Grade 3 (443)	11.0	Ψ	100.00	Ψ	2,000.00	Memo testing (3.1).
00- Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.2	\$	190.00	\$	228.00	Adding significant accrued expenses to the estimates lead sheet.
03-3411-2013	(US013141045)	Grade 4 (444)	1.2	Ψ	130.00	Ψ	220.00	Adding significant accraca expenses to the estimates lead sheet.
00- Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	Φ.	171.00	Compiling meeting minutes for FY2012.
09-Jan-2013	(US013141045)	Grade 4 (444)	0.9	Ψ	130.00	Ψ	171.00	Compling meeting minutes for 1 12012.
00 lan 2012	Follmer,Zachary M.	Staff/Assistant-	2.9	\$	190.00	\$	551.00	Completing manual entries within the audit strategy review tool.
09-Jan-2013	(US013141045)	Grade 4 (444)	2.9	φ	190.00	φ	331.00	Completing manual entires within the addit strategy review tool.
00 Ion 2012	Follmer,Zachary M.	Staff/Assistant-	3.0	\$	190.00	¢	F70.00	Preparing Debt lead schedule (0.9 hours) and obtaining support for debt items (0.5 hours).
09-Jan-2013	(US013141045)	Grade 4 (444)	3.0	Ф	190.00	Φ	570.00	
00 lon 2012	Follmer,Zachary M.	Staff/Assistant-	1.9	\$	190.00	ď	261.00	Preparing significant flux explanations (1.6 hours). Preparing raw and saleable coal lead schedules.
09-Jan-2013	(US013141045)	Grade 4 (444)	1.9	Ф	190.00	Φ	301.00	Prepairing raw and saleable coal lead scriedules.
00 lan 2012	Follmer,Zachary M.	Staff/Assistant-	11	\$	190.00	r.	200.00	Requesting documents to clear senior manager review notes regarding interim inventory.
09-Jan-2013			1.1	Ф	190.00	Ф	209.00	Requesting documents to clear senior manager review notes regarding interim inventory.
00 1 0040	(US013141045)	Grade 4 (444) Staff/Assistant-	0.5	Φ.	400.00	Φ.	05.00	December instruct of December of Assessment on March Instru
09-Jan-2013	Golding, Michael Patrick		0.5	\$	190.00	Ъ	95.00	Research impact of Byrd Amendment on black lung
00 1 0040	(US013312238)	Grade 3 (443)	0.0	Φ.	275.00	Φ.	2 000 00	
09-Jan-2013	Lahoti,Bhavana Sachin	Manager-Grade 1	8.0	\$	375.00	Ъ	3,000.00	Olessa Marria de ITOO Testica
00 1 0010	(US012982696)	(321)	11.0		075.00		0.005.00	Change Management ITGC Testing
09-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	11.0	\$	275.00	\$	3,025.00	Documented and tested mine level cash flows (6.7 hours); Tested ARO amortization and
	(US012919221)	(421)						accretion through reasonableness tests (2.4 hours); Drafted ARO testing memo to describe
								procedures performed (1.9 hours).
09-Jan-2013	Reddick,Nathan D.	Senior-Grade 2	2.0	\$	275.00	\$	550.00	Began working on U125 now that we received the full SOC 1 report.
	(US013255735)	(422)						
09-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	6.4	\$	275.00	\$	1,760.00	Review of application control testing.
	(US012548690)	(423)						
09-Jan-2013	Scott,Jordan Christopher	Senior-Grade 3	2.4	\$	275.00	\$	660.00	Walkthrough of AR with staff Keeley Farmar
	(US012548690)	(423)						
09-Jan-2013	Scott,Jordan Christopher	Senior-Grade 3	2.8	\$	275.00	\$	770.00	Walkthrough of PP&E area with staff Ryan Beckmann (1.6) and meeting/introduction with
	(US012548690)	(423)						client contact Joy Peterman to discuss PP&E plan for year-end and open interim items (1.2)
09-Jan-2013	Tlalka,Marta (US012786765)	Senior-Grade 2	3.8	\$	275.00	\$	1,045.00	Review of ITGC testing (3.3h), reporting status to manager (.5h)
		(422)						
10-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	10.0	\$	190.00	\$	1,900.00	Prepared PP&E YE Rollforward for all mining companies (6 hours); Tested CIP Additions (3
	(US012918899)	Grade 4 (444)		l		I		hours); Tested G/L on Disposals (1 hour)

Ernst & Young LLP
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Fee Detail

		Rank	Hours	Bill	Rate		Total	Description
	Beckmann,Ryan M	Staff/Assistant-	0.4		190.00	\$	76.00	Tested A/P RNI.
	(US012918899)	Grade 4 (444)						
10-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	6.4	\$	190.00	\$	1,216.00	Documented AR cutoff testing (3.3 hours); documented Miscellaneous Receivables (3.1
		Grade 3 (443)						hours).
10-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	1.4	\$	190.00	\$	266.00	Prepared M&S Inventory Lead schedule (0.6); documented M&S Inventory rollforward (0.8).
		Grade 3 (443)						
10-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	3.2	\$	190.00	\$	608.00	Prepared Prepaid Expenses Lead (0.9); documented Other Deposits Detail (1.1);
		Grade 3 (443)						documented Property and Business Interruption support (1.2).
10-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.6	\$	190.00	\$	114.00	Compiling and documenting additional meeting minutes received.
	(US013141045)	Grade 4 (444)						
10-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.9	\$	190.00	\$	551.00	Completing inventory estimates template.
	(US013141045)	Grade 4 (444)						
10-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.8	\$	190.00	\$	722.00	Entering manual entries into the audit strategy review tool.
	(US013141045)	Grade 4 (444)						
10-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.7	\$	190.00	\$	703.00	Preparing advanced royalties lead sheet and rollforwards (3.2 hours). Requesting support
	(US013141045)	Grade 4 (444)						for selected additions and recoupments (0.5 hours).
10-Jan-2013	Golding, Michael Patrick	Staff/Assistant-	0.2	\$	190.00	\$	38.00	Research impact of Byrd Amendment on black lung
	(US013312238)	Grade 3 (443)		_				
10-Jan-2013	Hartley, Adrian (US013167645)	Manager-Grade 4	0.9	\$	375.00	\$	337.50	Review of OPEB Actuarial support.
40.1.0040	112.1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(324)		_	505.00	_	207.52	
10-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	0.7	\$	525.00	\$	367.50	Discussion and review of selenium changes for technologies with Sarah Miller
40 1	(US011343489)	Grade 1 (111)	0.5	Φ.	505.00	Φ.	000.50	Discoving of the control of the following the control of the contr
10-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	0.5	\$	525.00	\$	262.50	Discussion of changes and potential curtailment charges with Sarah Miller
10 lan 2012	(US011343489) Lahoti,Bhavana Sachin	Grade 1 (111) Manager-Grade 1	0.5	\$	375.00	\$	187.50	
10-Jan-2013	(US012982696)	(321)	0.5	Ф	375.00	Ф	187.50	Reviewing and closing review comments related to LA Testing
10 Ion 2012	Laplant, Steven J	Senior Manager-	1.2	\$	430.00	\$	E16.00	Read e-mails and attachment describing anticipated mine closures and changes of actuarial
10-3411-2013		Grade 4 (214)	1.2	Ф	430.00	Ф	516.00	assumptions to reflect these closures (.7). Call with client and actuaries to discuss (.5).
	(03011343134)	Grade 4 (214)						assumptions to reflect these closures (.7). Call with client and actualles to discuss (.5).
10- Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	0.4	\$	525.00	\$	210.00	Discuss status of client deliverables
10-3411-2013	Willer, Garari 3 (GGG117 G1033)	Grade 1 (111)	0.4	Ψ	020.00	Ψ	210.00	Discuss status of client deliverables
10-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	0.7	\$	525.00	\$	367 50	Meet with Dennis Williams to discuss fraud hotline activity
10 0411 2010	Willier, Gararro (GGG17701003)	Grade 1 (111)	0.7	Ψ	020.00	Ψ	007.00	INDEC WITH DEFINITION OF MISCUSS TRACE HOURING COUNTRY
10-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	0.3	\$	525.00	\$	157 50	Meet with Jack Lushefski to discuss audit committee meeting timing
10 0411 2010	Willion, Garanto (GGG11101000)	Grade 1 (111)	0.0	Ψ	020.00	*	107.00	The contract of the discussion and the third in the time of time of the time of time of the time of time o
10-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	6.3	\$	275.00	\$	1.732.50	Performed testing of inputs used in the ARO cash flow schedules.
	(US012919221)	(421)		Ψ	2.0.00	Ψ	.,. 02.00	To the time and th
10-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	2.3	\$	275.00	\$	632.50	Performed testing of the UMWA liability rollforward from prior year-end balances.
	(US012919221)	(421)		ľ				
10-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	2.4	\$	275.00	\$	660.00	Prepared an reviewed estimates templates for areas associated with significant risks.
	(US012919221)	(421)		ľ				
10-Jan-2013	Reddick,Nathan D.	Senior-Grade 2	3.5	\$	275.00	\$	962.50	Answered additional review comments in GAMx (1 hour). Began working on U125 now that
	(US013255735)	(422)						we received the full SOC 1 report (2.5 hour).
10-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	4.7	\$	275.00	\$	1,292.50	Preparation of December bankruptcy monthly fee statement
	(US012548690)	(423)						
10-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	3.6	\$	275.00	\$	990.00	Review of Prepaid Expenses
	(US012548690)	(423)				l		

Ernst & Young LLP
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Fee Detail

Incur Date	Employee	Rank	Hours	Bill F	Rate		Total	Description
	Scott, Jordan Christopher	Senior-Grade 3	1.4		275.00	\$	385.00	Status meeting with staff.
	(US012548690)	(423)						
11-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	2.7	\$	190.00	\$	513.00	Tested IBNR accrual.
	(US012918899)	Grade 4 (444)						
11-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	5.3	\$	190.00	\$	1,007.00	Tested Q4 G/L on Disposals (1 hour), Prepared Mine Development testing (2 hours), Tested
	(US012918899)	Grade 4 (444)						Q4 Leases (.3 hours), Prepared Repair & Maintenance testing (2 hours)
11-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	1.2	\$	190.00	\$	228.00	Documented M&S Inventory listings.
		Grade 3 (443)						, · ·
11-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	4.9	\$	190.00	\$	931.00	Documented Miscellaneous Receivables (2.2); documented Laws Clause Reserve (2.7).
		Grade 3 (443)						
11-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	1.9	\$	190.00	\$	361.00	Documented support provided by Dave Parisotto related to Property Damages prepayment.
		Grade 3 (443)						
11-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.3	\$	190.00	\$	437.00	Compiling and documenting coal inventory LCM analyses.
	(US013141045)	Grade 4 (444)						
11-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.5	\$	190.00	\$	665.00	Entering manual entries into the audit strategy review tool.
	(US013141045)	Grade 4 (444)						
11-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.7	\$	190.00	\$	513.00	Preparing coal inventory rollforward.
	(US013141045)	Grade 4 (444)						
11-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	0.5	\$	525.00	\$	262.50	Review of internal test/rely controls in coals sales
	(US011343489)	Grade 1 (111)						
11-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	1.1	\$	525.00	\$	577.50	Review of test of controls regarding coals sales sample
	(US011343489)	Grade 1 (111)						
11-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	1.5	\$	525.00	\$	787.50	Review of test of controls templates for retiree benefits
	(US011343489)	Grade 1 (111)						
11-Jan-2013	Jan-2013 Hickenbotham, Michael W Pa	Partner/Principal-	1.7	\$	525.00	\$	892.50	Review of walkthrough documentation for retiree health process
	(US011343489)	Grade 1 (111)						
11-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	1.0	\$	525.00	\$	525.00	Review of walkthrough documentation of coal sales transaction testing
	(US011343489)	Grade 1 (111)						
11-Jan-2013	Lahoti,Bhavana Sachin	Manager-Grade 1	0.5	\$	375.00	\$	187.50	
	(US012982696)	(321)						Reviewing and closing review comments related to OPS Testing
11-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	1.1	\$	275.00	\$	302.50	Performed testing of M&S inventory controls at the Paint Creek mine.
	(US012919221)	(421)						
11-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	2.1	\$	275.00	\$	577.50	Performed testing of UMWA payments for purposes of reviewing the year-end UMWA
	(US012919221)	(421)						liability.
11-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	3.2	\$	275.00	\$	880.00	Performed testing of workers compensation payments during Q4.
	(US012919221)	(421)		<u> </u>				
11-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	1.6	\$	275.00	\$	440.00	Released and documented the annual indpendence confirmation for all EY employees
	(US012919221)	(421)		L_				charging time on the Patriot engagement.
11-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	0.7	\$	275.00	\$	192.50	Discussions with EY tax to determine schedule for YE
	(US012548690)	(423)		<u> </u>		_		
11-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	4.2	\$	275.00	\$	1,155.00	Documentation of Big Mountain impairment as it ties into accumulated DDA.
44 1 00:5	(US012548690)	(423)	2.2	Φ.	075.00	Φ.	222.55	December 1 - Proceedings and Indian
11-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	3.6	\$	275.00	\$	990.00	Preparation of audit committee results book
40.1.00:5	(US012548690)	(423)		_	100.00	Φ.	00= 0=	December 1000 A 186 con Touris
12-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	1.5	\$	190.00	\$	285.00	Prepared CIP Additions Testing.
40 1	(US012918899)	Grade 4 (444)	4.0	_	100.00	•	400.00	Total Tools A/D to six a / Elecus Total A/D Mod (for the six a / Elecus)
12-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Tested Trade A/P Invoices (.5 hours); Tested A/P Workflow Invoices (.5 hours)
	(US012918899)	Grade 4 (444)						

Ernst & Young LLP
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Fee Detail

Incur Date	Employee	Rank	Hours	Bill I	Rate		Total	Description
12-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	1.8	\$	190.00	\$	342.00	Prepared request lists for M&S inventory cutoff testing.
	,	Grade 3 (443)						
12-Jan-2013	Farmar, Keeley (US013072652)		1.2	\$	190.00	\$	228.00	Prepared workpapers for sales and freight testing.
	, , ,	Grade 3 (443)						
12-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.7	\$	190.00	\$	323.00	Completing manual entries within the Audist Strategy Review Tool.
	(US013141045)	Grade 4 (444)		'		i i		57
12-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Preparing inventory rollforward spreadsheet and documentation for selected mines.
	(US013141045)	Grade 4 (444)		,		,		
12-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.4	\$	190.00	\$	76.00	Received and documented additional support for Peerless mine recovery rate.
	(US013141045)	Grade 4 (444)		'		i i		
12-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	3.1	\$	275.00	\$	852.50	Documented our evaluation of the use of service organizations for OPEB and Workers
	(US012919221)	(421)		,		,		Compensation
12-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	2.2	\$	275.00	\$	605.00	Documentation of debt with the help of staff
	(US012548690)	(423)		,		Ť		
12-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	2.5	\$	275.00	\$	687.50	Documentation of FBR cost testing for environmental liability part of the audit
	(US012548690)	(423)		`		<u> </u>		J
14-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	6.0	\$	190.00	\$	1.140.00	Tested IBNR accrual (2); Tested Long Term Disability Accrual (4)
	(US012918899)	Grade 4 (444)		,		Ť	,	,,, ,, ,, ,, ,, ,, ,
14-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	3.0	\$	190.00	\$	570.00	Tested Repair & Maintenance Expense (1); Tested Mine Development (2)
	(US012918899)	Grade 4 (444)		,		,		
14-Jan-2013		Senior Manager-	7.5	\$	430.00	\$	3.225.00	Reviewed FSCP walk through (6.2 hours), Discussion with Sarah Miller, Matt Redenius and
		Grade 2 (212)		Ť		*	5,==5155	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	Farmar, Keeley (US013072652)	Staff/Assistant-	4.2	\$	190.00	\$	798.00	Documented AR Aging Lead Schedule (1.6); re-documented Miscellaneous Receivables
	, (222.22,	Grade 3 (443)		Ť		*		(2.6).
14-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	6.8	\$	190.00	\$	1,292.00	Prepared listings of selections for cutoff testing and reserve testing (1.2); documented M&S
	, , ,	Grade 3 (443)				·	,	Reserve Summary and Detail (5.6).
14-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Completing manual entries in the audit strategy review tool.
	(US013141045)	Grade 4 (444)				·		37
14-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.2	\$	190.00	\$	228.00	Improved coal inventory rollforward documentation by obtaining and documenting a
	(US013141045)	Grade 4 (444)						rollforward that includes purchased coal rather than just coal produced and sold.
14-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.6	\$	190.00	\$	114.00	Meeting with Jessie Bailey to discuss necessary support for selected advance royalties
	(US013141045)	Grade 4 (444)						recoupments.
14-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.3	\$	190.00	\$	57.00	Obtained and documented additional support for the Black Oak mine's recovery rate.
	(US013141045)	Grade 4 (444)						···
14-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.9	\$	190.00	\$	551.00	Obtained and documented support for selected advance royalties additions.
	(US013141045)	Grade 4 (444)						,
14-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Received and documented additional LCM analyses for various mines.
	(US013141045)	Grade 4 (444)						·
14-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	4.1	\$	190.00	\$	779.00	Reviewed/Retested IA's control testing at the mine level for the Federal mines.
	(US013141045)	Grade 4 (444)						·
14-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	0.4	\$	525.00	\$	210.00	Meeting with Jack Lushefski and Mike Hickenbotham to discuss audit committee
	, ,	Grade 1 (111)						presentation/discussion on internal controls
14-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-	3.7	\$	525.00	\$	1,942.50	Review interim asset retirement obligation testing
	, ,	Grade 1 (111)						
14-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	2.8	\$	525.00	\$	1,470.00	Review interim equity method investments testing
		Grade 1 (111)	1	1				

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Fee Detail

Incur Date	Employee	Rank	Hours	Bill	Rate		Total	Description
14-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	5.6	\$	275.00	\$	1,540.00	Documented internal audit's update testing of controls to obtain coverage over the second
	(US012919221)	(421)						half of the year.
14-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	5.4	\$	275.00	\$	1,485.00	Documented rollforward testing of retiree healthcare payments from interim (1.6); Tested
	(US012919221)	(421)					•	assumptions used by Mercer in developing the retiree healthcare discount rate (3.8).
	,	,						
14-Jan-2013	Redenius, Matthew David	Senior Manager-	8.7	\$	430.00	\$	3.741.00	Manager level review of interim PP&E workpapers.
	(US012192437)	Grade 2 (212)		*		*	-,	
14-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	3.9	\$	275.00	\$	1.072.50	Finished review of year-end accounts receivable testing
	(US012548690)	(423)	0.0	_		Ψ	.,0.2.00	This is a review or your one associate resolvable testing
14-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	4.3	\$	275.00	\$	1 182 50	Re-documentation of interim investments workpapers in response to Partner review
11 0011 2010	(US012548690)	(423)	1.0	Ψ	210.00	Ψ	1,102.00	comments
14- Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	2.8	\$	275.00	\$	770.00	Review of other asset workpapers at year-end.
	(US012548690)	(423)	2.0	Ψ	270.00	Ψ	770.00	The view of other about workpapers at your ond.
	Beckmann,Ryan M	Staff/Assistant-	2.0	\$	190.00	\$	380.00	Cleared Interim Manager Review Notes related to rollforward, additions, and mine
10-0411-2010	(US012918899)	Grade 4 (444)	2.0	Ψ	130.00	Ψ	300.00	development (2);
15- lan-2013	Beckmann,Ryan M	Staff/Assistant-	2.5	Φ.	190.00	¢	475.00	Prepared PP&E Lead (1); Tested Mine Development selections (1.5)
13-3411-2013	(US012918899)	Grade 4 (444)	2.5	Ψ	130.00	Ψ	473.00	I repared 11 &c cead (1), rested while bevelopment selections (1.3)
15 Jan 2012	Beckmann,Ryan M	Staff/Assistant-	1.5	Ф	190.00	Ф	295.00	Tested IBNR-Brody Mine accrual (.5); Prepared Accruals Lead (1)
15-3411-2013	(US012918899)	Grade 4 (444)	1.5	Φ	190.00	φ	203.00	Trested IBINA-Blody Mille accidal (.5), Frepared Accidals Lead (1)
15 lon 2012	Farmar, Keeley (US013072652)		6.2	ď	190.00	ď	1 179 00	Documented Cash Lead (1.4); documented cash reconciliations (4.8).
13-Jan-2013	raillai,Reeley (USU13072652)		0.2	Φ	190.00	Ф	1,176.00	Documented Cash Lead (1.4), documented cash reconciliations (4.6).
45 1 0040	Farmar, Keeley (US013072652)	Grade 3 (443)	2.0	Φ.	400.00	Φ.	000.00	Decrease to the Decrea Color Contaton discrete Allor (A.A.), tind consistence are to trial bollows (A.A.)
15-Jan-2013	Farmar, Keeley (USU13072652)		3.2	Ф	190.00	Ф	608.00	Documented Days Sales Outstanding (1.4); tied workpapers to trial balance (1.8).
45 1	F (110010070050)	Grade 3 (443)	4.0	•	400.00	Φ.	004.00	December 1M00 Become But II
15-Jan-2013	Farmar, Keeley (US013072652)		1.6	\$	190.00	\$	304.00	Documented M&S Reserve Detail.
45 1	E.H 7 l M	Grade 3 (443)	4.5	•	100.00	Φ.	205.00	Mark M. Dona Barbarra (C. Promono de Carlos Company)
15-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.5	\$	190.00	\$	285.00	Met with Dave Parisotto to discuss necessary support for interest accruals and expenses
45 1 0040	(US013141045)	Grade 4 (444)			100.00		222.22	related to long-term debt.
15-Jan-2013	Follmer, Zachary M.	Staff/Assistant-	5.2	\$	190.00	\$	988.00	Obtaining and documenting support for interest accruals and interest expenses related to
	(US013141045)	Grade 4 (444)						long-term debt.
15-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Performed interest reasonableness recalculations for \$200M and \$250M debt items subject
	(US013141045)	Grade 4 (444)						to compromise.
15-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.1	\$	190.00	\$	399.00	Prepared letters of credit interest accrual and letters of credit interest reasonableness
	(US013141045)	Grade 4 (444)						recalculation workpapers.
15-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.3	\$	190.00	\$	247.00	Preparing long-term debt lead sheet and interest expense lead sheet.
	(US013141045)	Grade 4 (444)						
15-Jan-2013	Golding,Michael Patrick	Staff/Assistant-	0.8	\$	190.00	\$	152.00	Evaluate reasonableness of black lung assumptions
	(US013312238)	Grade 3 (443)						
15-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	0.5	\$	525.00	\$	262.50	Discussion with Sarah Miller of the opeb testing
	(US011343489)	Grade 1 (111)						
15-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	0.5	\$	525.00	\$	262.50	Review of coal inventory analysis
	(US011343489)	Grade 1 (111)						
15-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	1.0	\$	525.00	\$	525.00	Review of comp and benefit walkthrough documentation
	(US011343489)	Grade 1 (111)						
15-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	0.7	\$	525.00	\$	367.50	Review of control testing on the comp& benefit process
	(US011343489)	Grade 1 (111)						
15-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	1.1	\$	525.00	\$	577.50	Review of PTP process and walkthroughs
10 0411 2010		Grade 1 (111)				1		1

Incur Date	Employee	Rank	Hours	Bill	Rate		Total	Description
15-Jan-2013	Meier, Joshua Charles	Staff/Assistant-	2.2	\$	190.00	\$	418.00	Review of the discount rate calculation for the Patriot Coal PRM including bond review (1)
	(US013102419)	Grade 4 (444)		ļ ·				and replication of discount rate developing method (1.2).
15-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	1.8	\$	525.00	\$	945.00	Review interim asset retirement obligation testing
	(1111)	Grade 1 (111)		•		,		and the second of the second o
15-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	4.7	\$	275.00	\$	1.292.50	Performed detail review of staff prepared coal inventory testing workpapers.
	(US012919221)	(421)		Ť		,	,	3 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
15-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	3.8	\$	275.00	\$	1.045.00	Performed testing of SOC 1 reports for service organizations servicing Patriot's retiree
	(US012919221)	(421)		*		*	1,0 10100	healthcare claims and workers compensation.
15-Jan-2013	Reddick,Nathan D.	Senior-Grade 2	1.5	\$	275.00	\$	412.50	Contacted Mark regarding year end changes (.6). Researched year end approach from
.0 00 20	(US013255735)	(422)		, T		Ψ		within the GAMx file according to interim dates (.4). Emailed Bhavana to discuss LA terms
	(88818288188)	(122)						and new hire year end testing (.5)
15-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	1.8	\$	275.00	\$	495.00	Documentation of IFSer cost changes in conjunction with year-end environmental liability
10 0411 2010	(US012548690)	(423)	1.0	Ψ	270.00	Ψ	400.00	testing.
15- lan-2011	Scott, Jordan Christopher	Senior-Grade 3	2.7	\$	275.00	\$	742 50	Draft of year-end Summary Review Memorandum
10-0411-2013	(US012548690)	(423)	2.1	Ψ	213.00	Ψ	742.50	Drait of year-end odiffinary review Memorandum
15- lan-2011	Scott, Jordan Christopher	Senior-Grade 3	6.9	\$	275.00	\$	1 807 50	Re-documentation of interim PPE workpapers in response to senior manager review
13-3411-2013	(US012548690)	(423)	0.9	Ψ	213.00	Ψ	1,097.50	comments.
15 lon 2011	Scott, Jordan Christopher	Senior-Grade 3	1.4	\$	275.00	\$	205.00	Selection of rejected contracts for testing
15-3411-2013	•	(423)	1.4	Ф	275.00	Φ	303.00	Selection of rejected contracts for testing
16 lon 2011	(US012548690)		0.0	r.	100.00	ď	1 500 00	Investigated significant Load Flustrations (4): Tested Mine Development selections (4):
16-Jan-201	Beckmann,Ryan M	Staff/Assistant-	8.0	\$	190.00	\$	1,520.00	Investigated significant Lead Fluctuations (1); Tested Mine Development selections (1);
10 1 001	(US012918899)	Grade 4 (444)	0.0		400.00	•	222.22	Prepared Coal Reserve Rollforward (2.5); Tested Depletion Expense (3.5)
16-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	2.0	\$	190.00	\$	380.00	Prepared Accounts Payable lead (1); Tested AP Trade Disbursements (1)
	(US012918899)	Grade 4 (444)						
16-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Tested IBNR-Broday accrual
	(US012918899)	Grade 4 (444)						
16-Jan-2013	Cody, Diane L. (US011469803)	Senior Manager-	8.1	\$	430.00	\$	3,483.00	\ \ \
		Grade 2 (212)						of contract mining test of controls (1.5). Review of land managent walk through (1.8)
16-Jan-2013	Farmar, Keeley (US013072652)		6.3	\$	190.00	\$	1,197.00	Document M&S Reserve (3.2); documented M&S cutoff testing (3.1).
		Grade 3 (443)						
16-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	4.7	\$	190.00	\$	893.00	Documented Cash Reconciliations (3.6); documented Cash Cutoff (1.1).
		Grade 3 (443)						
16-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.8	\$	190.00	\$	152.00	Met with Barbara Tarrant to discuss letters of credit.
	(US013141045)	Grade 4 (444)						
16-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.5	\$	190.00	\$	95.00	Met with Dave Parisotto to discuss additional support needed to support DIP Financing
	(US013141045)	Grade 4 (444)						interest accruals/expenses.
16-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	9.7	\$	190.00	\$	1,843.00	Obtaining and documenting support for interest accruals and interest expenses related to
	(US013141045)	Grade 4 (444)						long-term debt.
16-Jan-2013	Frisch, Alaina Jane	Staff/Assistant-	0.8	\$	190.00	\$	152.00	Review of Black Lung Actuarial support.
	(US013063881)	Grade 4 (444)		*		,		
16-Jan-2013	B Lahoti,Bhavana Sachin	Manager-Grade 1	1.0	\$	375.00	\$	375.00	Discussion with Nathan on additional testing for LA as KPMG did not inlcude 9 months in
	(US012982696)	(321)		*	5.0.00	, T	2.2.00	testing population.
16-Jan-2011	B Orlofsky, Jacob (US012921577)	Staff/Assistant-	3.5	\$	190.00	\$	665.00	Workers Compensation actuarial analysis and review.(1) Populating analysis templates with
10 3011 2010	55.6.ty,54665 (00012021011)	Grade 4 (444)	0.0	"	.00.00	Ψ	300.00	data from OW reports for Magnum and Ex Magnum. (2.5)
16-Jan-2011	Prange,Benjamin R.	Senior-Grade 1	1.3	\$	275.00	\$	357 50	Performed detail review of staff prepared M&S inventory reserve testing workpapers.
10-0411-2013	(US012919221)	(421)	1.3	Ψ	213.00	Ψ	337.30	To chomba detail review of stail propared mad inventory reserve testing workpapers.
16- lan 2011	Prange,Benjamin R.	Senior-Grade 1	5.6	¢	275.00	\$	1,540.00	Performed testing of SOC 1 reports for service organizations servicing Patriot's retiree
10-Jan-201	1 -		5.6	Φ	215.00	Φ	1,540.00	
	(US012919221)	(421)						healthcare claims and workers compensation.

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ncur Date	Employee	Rank	Hours	Bill	Rate		Total	Description
16-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	4.1	\$	275.00	\$	1,127.50	Reviewed and documented internal audit's update testing procedures for purposes of
	(US012919221)	(421)						determining control effectiveness in the second half of the year.
16-Jan-2013	Redenius, Matthew David	Senior Manager-	2.0	\$	430.00	\$	860.00	Manager level review of interim coal inventory flyover workpapers
		Grade 2 (212)						
16-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	3.8	\$	275.00	\$	1,045.00	Addition of update testing from IA
	(US012548690)	(423)						
16-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	2.3	\$	275.00	\$	632.50	Meetings with staff to dicuss status and walkthrough procedures to be performed.
	(US012548690)	(423)						
16-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	5.0	\$	275.00	\$	1,375.00	Research for guarantee memo (2.4) and writing of guarantee memo (2.6)
	(US012548690)	(423)						
16-Jan-2013	Speedling,Michael Patrick	Manager-Grade 4	0.5	\$	375.00	\$	187.50	Received and reviewed actuarial WC traumatic report
	(US012710176)	(324)						
		Senior Manager-	0.4	\$	430.00	\$	172.00	assistance with actuarial audit support
		Grade 4 (214)						
	Beckmann,Ryan M	Staff/Assistant-	4.0	\$	190.00	\$	760.00	Prepared Tax Audit Accrual (2); Prepared AP Misc. accrual (2)
	(US012918899)	Grade 4 (444)						
	Beckmann,Ryan M	Staff/Assistant-	1.5	\$	190.00	\$	285.00	Tested Depreciation Expense Reasonableness based on actual expense amounts (1.5)
		Grade 4 (444)						
	Beckmann,Ryan M	Staff/Assistant-	5.0	\$	190.00	\$	950.00	1
		Grade 4 (444)						Tested ARO Asset fluctuations (1.5);
17-Jan-2013	Farmar, Keeley (US013072652)		7.2	\$	190.00	\$	1,368.00	Documented cash reconciliations (3.1); documented cash cutoff testing (4.1).
		Grade 3 (443)						
17-Jan-2013	Farmar, Keeley (US013072652)		3.8	\$	190.00	\$	722.00	Documented M&S Inventory Reserve testing (1.7); documented Cycle Count Completeness
		Grade 3 (443)						testing (2.1).
	Follmer,Zachary M.	Staff/Assistant-	0.7	\$	190.00	\$	133.00	Met with Barbara Tarrant to discuss interest rates used in calculation of DIP Financing
	(US013141045)	Grade 4 (444)						interest.
	Follmer,Zachary M.	Staff/Assistant-	0.7	\$	190.00	\$	133.00	Met with Dave Parisotto to discuss additional support needed to support LOC interest
	(US013141045)	Grade 4 (444)						payments.
	Follmer,Zachary M.	Staff/Assistant-	5.2	\$	190.00	\$	988.00	Obtained and documented support for advance royalties additions and recoupments.
	(US013141045)	Grade 4 (444)		_		_		
	Follmer, Zachary M.	Staff/Assistant-	4.4	\$	190.00	\$	836.00	Obtaining and documenting support for interest expenses and accrued interest payable.
		Grade 4 (444)		_	100.00		205.00	A 14 LDOD A WALL IN IN I
17-Jan-2013	, ,	Staff/Assistant-	1.5	\$	190.00	\$	285.00	Assisted P&R actuary with Numerical Review
47 1		Grade 3 (443)	0.0		100.00	•	00.00	De te settle Francisco de la francisco de la Datista Contidada
	Meier, Joshua Charles	Staff/Assistant-	0.2	\$	190.00	\$	38.00	Review of the discount rate calculation for the Patriot Coal PRM.
		Grade 4 (444)	2.0	Φ.	400.00	Φ.	000.00	Devotation and the sistematates with data from OW assessed for Management For Management
17-Jan-2013	Orlofsky,Jacob (US012921577)		3.2	Э	190.00	Ъ	608.00	Populating analysis templates with data from OW reports for Magnum and Ex Magnum.
47 In 0040	Prange,Benjamin R.	Grade 4 (444) Senior-Grade 1	4.2	Φ.	275.00	Φ.	4.455.00	Detail reviewed the cash workpapers in conjunction with our year-end audit.
	(US012919221)	(421)	4.2	Ф	275.00	Ф	1,155.00	Detail reviewed the cash workpapers in conjunction with our year-end addit.
	Prange,Benjamin R.	Senior-Grade 1	6.8	\$	275.00	ď	1 070 00	Reviewed, tested, and documented internal audit's control testing update schedules for mine
	(US012919221)	(421)	6.8	Ф	275.00	Ф	1,870.00	
		Senior-Grade 3	2.5	\$	275.00	•	607 50	level controls. Clearing of review notes for year-end accounts receivable.
	(US012548690)	(423)	2.5	Ф	213.00	Φ	06.180	Cleaning of review flotes for year-end accounts receivable.
	Scott, Jordan Christopher	Senior-Grade 3	1.7	Ф	275.00	Φ.	167 FO	Meeting with Jessica Wubker to discuss GAAP Checklist and Brody Mining acquisition
	(US012548690)	(423)	1.7	Φ	213.00	Φ	407.30	INTEGRING WITH JESSICA WUDKER TO DISCUSS GAAF CHECKIST AND DIOUY WITHING ACQUISITION

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ncur Date	Employee	Rank	Hours	Bill	Rate	Total	Description
17-Jan-2013	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	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
	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	6.0	\$	190.00	\$	Prepared Electric Power accrual (2); Prepared Reclamation Fees Payable accrual (2); Prepaerd Real Estate Taxes accrual (2);
	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.0		190.00		Documented testing for the 12/31/12 MSHA accrual.
	Cody, Diane L. (US011469803)	Grade 2 (212)	3.4	\$	430.00	\$ 1,462.00	Review of test of controls for Land Development.
	Farmar, Keeley (US013072652)	Grade 3 (443)	1.9	\$	190.00	\$ 361.00	Documented cash cutoff testing
	Farmar, Keeley (US013072652)	Grade 3 (443)	1.8	\$	190.00	\$ 342.00	Documented M&S Inventory reserve
18-Jan-2013	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	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	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	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	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	Konja,Amy Valentine (US012417712)	Manager-Grade 4 (324)	0.6	\$	375.00	\$ 225.00	Review of worker's compensation actuarial support.
18-Jan-2013	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	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	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	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.3	\$	275.00	\$	Research of hedging ineffectiveness treatment for YE (2.1) and discussions with Katy Winkelmann to discuss (1.2)
	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	3.0	\$	190.00	\$	Prepared Severance Tax accrual (1.5); Prepared PVR accrual (.5); Preapred Other Liabilities Lead (1)
19-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.2	\$	190.00	\$ 228.00	Documented M&S Inventory reserve testing
19-Jan-2013	Farmar, Keeley (US013072652)		2.3	\$	190.00	\$ 437.00	Prepared SRM Attachments for A Binder (.4); prepared listing of Partner sign-offs (1.9).
19-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.0	\$	190.00	\$ 570.00	Documenting support for interest payable.
19-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	\$	525.00	\$ 262.50	Discuss audit status with Jordan Scott and Matt Redenius

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Incur Date	Employee	Rank	Hours	Bill	Rate		Total	Description
19-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	1.8	\$	525.00	\$	945.00	Review asset retirement obligation interim fieldwork.
	,	Grade 1 (111)						
19-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	4.2	\$	525.00	\$	2,205.00	Review land management walkthrough and related test of controls
	,	Grade 1 (111)						
19-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	2.1	\$	275.00	\$	577.50	Performed a detail review of EY's testing of Advanced Royalties as of 12/31/12 by vouching
	(US012919221)	(421)		,		·		components of the calculation to contracts and sales reports.
19-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	1.1	\$	275.00	\$	302.50	Performed detail testing of the equity methods stock compensation schedules by selecting a
	(US012919221)	(421)		,		•		sample of participants and recalculating stock comp expense for the selected tranche.
	(,	(/						g
19-Jan-2013	Redenius, Matthew David	Senior Manager-	0.5	\$	430.00	\$	215.00	Coordination with team and status meetings internally to discuss revisions to coal inventory.
	(US012192437)	Grade 2 (212)		*		*		g,,,,,,,,,
19-Jan-2013	Redenius, Matthew David	Senior Manager-	2.7	\$	430.00	\$	1.161.00	Final review of interim coal inventory workpapers.
	(US012192437)	Grade 2 (212)		*		*	.,	,, ,, ,, ,, ,,
19-Jan-2013	Redenius, Matthew David	Senior Manager-	0.5	\$	430.00	\$	215.00	Review of liabilities subject to compromise
	(US012192437)	Grade 2 (212)		*		*		, , , , , , , , , , , , , , , , , , , ,
19-Jan-2013	Redenius, Matthew David	Senior Manager-	1.5	\$	430.00	\$	645.00	Review of selenium discounted cash flow assumptions (discount rate and inflation)
	(US012192437)	Grade 2 (212)		,		*		(**************************************
19-Jan-2013	Scott,Jordan Christopher	Senior-Grade 3	1.5	\$	275.00	\$	412.50	Meeting with EY managers to discuss status.
	(US012548690)	(423)		,		*		
	Scott, Jordan Christopher	Senior-Grade 3	2.3	\$	275.00	\$	632.50	Revisions to PP&E workpapers for manager level review comments.
	(US012548690)	(423)		,		*		g
20-Jan-2013	West, Jason (US013340623)	Manager-Grade 1	0.8	\$	375.00	\$	300.00	Review of Patriot's engagement actuaries workpapers
	,	(321)		,		*		7.2.2.2.2.2.2.3.3.3.3.3.3.3.3.3.3.3.3.3.
21-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	10.0	\$	190.00	\$	1.900.00	Tested Electric Power Accrual (2.5); Tested IBNR accrual (2.5); Tested Post Employment
	(US012918899)	Grade 4 (444)		,		*	1,000.00	Benefits (5)
21-Jan-2013		Senior Manager-	7.3	\$	430.00	\$	3.139.00	Review of Mine level Test of controls (5.5). Review of cash (1.8)
	(111),	Grade 2 (212)		,		•	-,	
21-Jan-2013	Cohen, Arthur I (US011066647)		0.1	\$	430.00	\$	43.00	Internal status meeting with team to discuss deliverables
	,	Grade 4 (214)		,		·		
21-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	1.6	\$	190.00	\$	304.00	Documented Accrued Salaries
	,	Grade 3 (443)		,		·		
21-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	7.2	\$	190.00	\$	1,368.00	Documented cycle count statistics (2.4); documented inventory cutoff testing (4.8).
	,	Grade 3 (443)		,		·	•	
21-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	2.2	\$	190.00	\$	418.00	Documented MSHA fine testing
	,	Grade 3 (443)		,		·		· ·
21-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.2	\$	190.00	\$	228.00	Completing manual entries in the audit strategy review tool.
	(US013141045)	Grade 4 (444)		,		·		5,
21-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.6	\$	190.00	\$	684.00	Documenting support for accrued interest.
	(US013141045)	Grade 4 (444)						· ··
21-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Met with Jessie Bailey to discuss reclassification entries regarding advance royalties and
	(US013141045)	Grade 4 (444)						obtain journal entries for reclassification.
21-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Met with Julie Turley to discuss Retention Liability.
	(US013141045)	Grade 4 (444)						
21-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Met with Kathy Burlage to discuss retention liability and necessary support for testing.
	(US013141045)	Grade 4 (444)						
21-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.4	\$	190.00	\$	646.00	Preparing Retest/Review Template for mine level controls at Federal mine.
	(US013141045)	Grade 4 (444)						,

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Incur Date	Employee	Rank	Hours	Bill Ra	ate	Total	Description
21-Jan-2013	Golding, Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	0.7	\$ 1	90.00	\$ 133.00	Evaluate reasonableness of black lung assumptions
21-Jan-2013	Johnson, Gerald W (US012672003)	Senior Manager- Grade 2 (212)	2.0	\$ 4	30.00	\$ 860.00	Review of IFSeR operational costs on the outfall by outfall spreadsheet
21-Jan-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	4.0	\$ 3	75.00	\$ 1,500.00	Meeting with Mark Phillips about YE update testing for ITGCs tested by KPMG, IBM U125 review with Nathan Reddick
	Li,Teng (US013338244)	Staff	2.0		90.00	\$	Checking for technical errors and discrepancies on two Patriot Coal Analysis files (w. Magnum and w/o Magnum).
21-Jan-2013	Meier,Joshua Charles (US013102419)	Staff/Assistant- Grade 4 (444)	0.3	\$ 1	90.00	\$	Assessing items received and identifying oustanding requests yet to be satisfied
	,	Partner/Principal- Grade 1 (111)	0.8	\$ 5	25.00	\$	Discuss internal control testing for material weakness remediation and bankruptcy with Dennis Williams and Jordan Scott
	,	Partner/Principal- Grade 1 (111)	0.3			\$	Discuss status of our audit testing of selenium adjustment with Chip Johnson and Matt Redenius
	,	Partner/Principal- Grade 1 (111)	0.5		25.00	\$ 262.50	Discuss status of various audit topics with Katy Winkelmann
	,	Partner/Principal- Grade 1 (111)	2.1	\$ 5	25.00	\$ 1,102.50	Review liabilities subject to compromise
21-Jan-2013	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	2.5	\$ 1	90.00	\$	Conference Call with CCaSS team member Chip Johson, and core audit team members Matt Redenius (senior manager). (1.1) Research on selenium remediation system adjustments and study (1.4).
	Orlofsky,Jacob (US012921577)	Staff/Assistant- Grade 4 (444)	3.5	Ť		\$	Adjusting actuarial analysis of Magnum and Ex Magnum based technical check adjusting selections based on consideration of AvE and comparison to Milliman.
	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.9	\$ 2	75.00	\$	Performed detail review of internal audit's testing of mine level M&S inventory controls and purchase to pay controls.
21-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.5	\$ 2	75.00	\$ 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	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	\$ 2	75.00	\$ 715.00	Performed tie out of OPEB actuarial valuation to the Company's retiree healthcare rollforward for 2012.
21-Jan-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	4.5	\$ 2	75.00	\$ 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	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.8	\$ 2	75.00	\$ 1,320.00	Preparation of overall analytical review
21-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.1	\$ 2	75.00	\$ 577.50	Removal of Derivatives and Hedging areas incorporated in the workpapers due to insignificance.
21-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.6	\$ 2	75.00	\$ 1,540.00	Review of LT Debt workpapers as prepared by a staff.
21-Jan-2013	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	3.0	\$ 2	75.00	\$ 825.00	Review of ITGC Testing (2.5) Update meeting with Mark Phillips (.5)
22-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	6.5	\$ 1	90.00	\$ 1,235.00	Tested Long Term Disability (2); Prepared Reclamation Fees Payable (2); Prepared Real Estate Taxes (2.5);
22-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	3.0	\$ 1	90.00	\$ 570.00	Tested Tax Audit Accrual.
22-Jan-2013	Farmar, Keeley (US013072652)		3.6	\$ 1	90.00	\$ 684.00	Documented accrued salaries

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ncur Date	Employee	Rank	Hours	Bil	Rate	Total	Description
	Farmar, Keeley (US013072652)		7.4			\$	Documented cycle count statistics (2.3); documented inventory cutoff (5.1).
22-Jan-2013	Follmer,Zachary M. (US013141045)	Grade 3 (443) 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	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	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$	190.00	\$ 171.00	Improving documentation of Land Management controls.
22-Jan-2013	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	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	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	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	0.8	\$	375.00	\$ 300.00	Review of OPEB Actuarial support.
22-Jan-2013	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.
	Meier, Joshua Charles (US013102419)	Staff/Assistant- Grade 4 (444)	3.8	\$	190.00		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)
	,	Partner/Principal- Grade 1 (111)	1.0	\$	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	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	2.0	\$	190.00	\$ 380.00	Audit conference call with Mr. Constant (Patirot 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	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	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	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	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.9	•			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).
	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.1	\$	275.00		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	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	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	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	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	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.

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Incur Date	Employee	Rank	Hours	Bill	Rate		Total	Description
22-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	6.2	\$	275.00	\$	1,705.00	Documentation of selenium cash flows.
	(US012548690)	(423)						
23-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	6.0	\$	190.00	\$	1,140.00	Cleared Review Notes related to Leases (3), Repair and Maintenance (1), Mine
	(US012918899)	Grade 4 (444)						Development (1), and ARO (1)
23-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	3.0	\$	190.00	\$	570.00	Investigated fluxuations on lead sheet
	(US012918899)	Grade 4 (444)						
23-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Prepared explanations for our overall analytical review.
	(US012918899)	Grade 4 (444)						
23-Jan-2013	Cody, Diane L. (US011469803)	Senior Manager-	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)
	,	Grade 2 (212)						
23-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	1.4	\$	190.00	\$	266.00	Discussed review comments with Management and re-documented support per review
	,	Grade 3 (443)						notes
23-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	6.4	\$	190.00	\$	1,216.00	Documented vacation accrual support (2.3); documented accrued salaries (4.1).
		Grade 3 (443)						
23-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	2.7	\$	190.00	\$	513.00	Prepared selections for MSHA Fine testing and documented support received from client
	,	Grade 3 (443)						contacts
23-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Documenting flux explanations for interest expense.
	(US013141045)	Grade 4 (444)						
23-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.2	\$	190.00	\$	228.00	Documenting IA's walkthrough of Capital Expenditures.
	(US013141045)	Grade 4 (444)						
23-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.2	\$	190.00	\$	38.00	Met with Julie Turley to discuss necessary support related to the Coal Inventory Royalty
	(US013141045)	Grade 4 (444)						Reconciliation.
23-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Obtaining and documenting support for subsidence reserve payment.
	(US013141045)	Grade 4 (444)				·		
23-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.3	\$	190.00	\$	437.00	Preparing the other revenue lead (1.1 hours) and researching and documenting support for
	(US013141045)	Grade 4 (444)						restructured contracts (1.2 hours).
23-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.8	\$	190.00	\$	342.00	Preparing, sending, receiving, and documenting debt confirmations relating to debt subject
	(US013141045)	Grade 4 (444)						to compromise.
23-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.8	\$	190.00	\$	532.00	Updating review/retest templates for mine level M&S inventory controls at Wells, Rocklick,
	(US013141045)	Grade 4 (444)						Panther, and Highland.
23-Jan-2013	Golding,Michael Patrick	Staff/Assistant-	0.5	\$	190.00	\$	95.00	Evaluate reasonableness of black lung assumptions
	(US013312238)	Grade 3 (443)						
23-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	1.1	\$	525.00	\$	577.50	Review of selenium matters with management and Sarah Miller
	(US011343489)	Grade 1 (111)						
23-Jan-2013	Lahoti,Bhavana Sachin	Manager-Grade 1	2.0	\$	375.00	\$	750.00	
	(US012982696)	(321)						1/23 - Follow-up with Mark on exceptions noted in IBM SOC 1 Report
23-Jan-2013	O'Connell,Michael	Staff/Assistant-	1.5	\$	190.00	\$	285.00	Environmental documentation for IFSeR operational costs.
	(US012889458)	Grade 4 (444)						·
23-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	3.2	\$	275.00	\$	880.00	Performed detail review of subsidence reserve documentation to assess the
	(US012919221)	(421)						reasonableness of the accrual at year-end.
23-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	5.3	\$	275.00	\$	1,457.50	Performed review of IA mine level testing not previously performed during interim SOX
	(US012919221)	(421)					•	procedures.
23-Jan-2013	Redenius, Matthew David	Senior Manager-	0.5	\$	430.00	\$	215.00	Review of Audit Committee powerpoint presentation to AC book.
	(US012192437)	Grade 2 (212)						
23-Jan-2013	Redenius, Matthew David	Senior Manager-	1.0	\$	430.00	\$	430.00	review of walkthroughs and tests of controls
	(US012192437)	Grade 2 (212)		ľ				
23- Jan-2013	Redenius,Matthew David	Senior Manager-	3.5	\$	430.00	\$	1.505.00	Manager level review of year-end coal inventory workpapers
23-3411-2013	Treadinad, matthew Baria							

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Incur Date	Employee	Rank	Hours	Bil	Rate	Total	Description
23-Jan-2013	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	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	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	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$	275.00	\$	Research of dynamic forfeiture rate used by Equity Methods
	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	10.0	\$	190.00		Prepared and Tested OAR (9); Tied out new Trial Balance (1)
	,	Staff/Assistant- Grade 3 (443)	3.7	\$	190.00		Documented cash cutoff testing
	,	Staff/Assistant- Grade 3 (443)	1.3	\$	190.00	\$ 247.00	Documented support received for MSHA fine testing
24-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.8	\$	190.00	\$ 912.00	Documented vacation accrual for Highland Mine.
24-Jan-2013	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	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	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	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	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.
24-Jan-2013	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	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.8	\$	190.00	\$ 152.00	Updating flux explanations in the OAR.
24-Jan-2013	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	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	1.0	\$	190.00	\$ 190.00	Environmental documentation for IFSeR installment costs.
24-Jan-2013	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	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 rollforwards, including tie out to supporting actuarial valuations and recalculations of service and interest costs.
24-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1	2.8	\$	275.00	\$ 770.00	Performed detail review of additional M&S inventory reserve testing.
24-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.1	\$	275.00	\$ 1,677.50	Documentation of YE investments workpapers
24-Jan-2013	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	West,Jason (US013340623)	Manager-Grade 1 (321)	0.2	\$	375.00	\$ 75.00	Review of black lung assumptions used in actuarial analysis

Incur Date	Employee	Rank	Hours	Rill	l Rate		Total	Description
	Beckmann,Ryan M	Staff/Assistant-	2.0		190.00	\$		Agreed OAR to Trial Balance.
25-Jan-2013	(US012918899)	Grade 4 (444)	2.0	Ф	190.00	Ф	380.00	Agreed OAR to Thai Balance.
25-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	5.0	\$	190.00	\$	950.00	Tested PVR accrual (1); Prepared Professional Fees Accrual (2.5); Prepared RE Accrual
20 0411 2010	(US012918899)	Grade 4 (444)	0.0	Ψ	100.00	Ψ	300.00	(1.5)
25-Jan-2013		Senior Manager-	0.3	\$	430.00	\$	129.00	Research of Byrd amendment for Black Lung actuarial testing.
20 0411 2010		Grade 4 (214)	0.0	Ψ	100.00	Ψ	120.00	Troobaron or Byra amonamon for Black Early actualiar tooling.
25-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	3.2	\$	190.00	\$	608.00	Documented MSHA fine support
20 04 20.0		Grade 3 (443)	0.2	Ψ		Ψ.	000.00	Social months appoin
25-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	4.8	\$	190.00	\$	912.00	Documented Vacation accrual for Federal Mine.
		Grade 3 (443)		*		T		
25-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.5	\$	190.00	\$	95.00	Meeting with Joy Peterman to discuss support for the Coal Royalty accrual.
	(US013141045)	Grade 4 (444)				,		
25-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Meeting with Kathy Burlage to obtain and discuss support for the retention liability.
	(US013141045)	Grade 4 (444)						
25-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.2	\$	190.00	\$	608.00	Obtaining and documenting support for surety bonds amortization.
	(US013141045)	Grade 4 (444)						
25-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.4	\$	190.00	\$	646.00	Preparing control walkthrough template for coal sales walkthrough.
	(US013141045)	Grade 4 (444)						
25-Jan-2013	Golding, Michael Patrick	Staff/Assistant-	0.5	\$	190.00	\$	95.00	Testing claims to verify reasonableness of data
	(US013312238)	Grade 3 (443)						
25-Jan-2013	Johnson,Gerald W	Senior Manager-	1.0	\$	430.00	\$	430.00	Final review of selenium valuation workpapers before finalizing with audit team.
	(US012672003)	Grade 2 (212)						
25-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	0.5	\$	525.00	\$	262.50	Meet with Dennis Williams and Joe Beckerle to discuss bankruptcy internal controls
		Grade 1 (111)						
25-Jan-2013	O'Connell,Michael	Staff/Assistant-	3.0	\$	190.00	\$	570.00	Environmental documentation for Apogee FBR costs
	(US012889458)	Grade 4 (444)						
25-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	2.7	\$	275.00	\$	742.50	Addressed manager level review comments regarding testing performed on M&S inventory
	(US012919221)	(421)						account.
25-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	2.3	\$	275.00	\$	632.50	Performed detail review of cash cutoff testing to ensure cash is appropriately recorded in
	(US012919221)	(421)						both bank accounts involved in transfers near period end.
25-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	2.8	\$	275.00	\$	770.00	Performed review of sales contract testing (1.7); and prepared operating expense analytic
	(US012919221)	(421)		_				and SG&A analytic (1.1)
25-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	5.1	\$	275.00	\$	1,402.50	Bankruptcy rejected contract testing documentation.
05 1 0040	(US012548690)	(423)	5.0	•	075.00	•	4 400 00	December of the control of the contr
25-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	5.2	\$	275.00	\$	1,430.00	Documentation of tax provision testing.
05 Jan 2012	(US012548690) Sterling,lan P. (US012029826)	(423) Senior Manager-	0.2	φ	430.00	φ	00.00	actuarial black lung - reviewing assumptions
25-Jan-2013	Sterling, lan P. (05012029826)	-	0.2	Ф	430.00	\$	86.00	actuariar black lung - reviewing assumptions
26 Ion 2012	Farmar, Keeley (US013072652)	Grade 1 (211) Staff/Assistant-	0.7	¢.	190.00	\$	133.00	Documented fourth quarter journal entry testing
20-Jan-2013	Fairnar, Reeley (03013072032)	Grade 3 (443)	0.7	φ	190.00	φ	133.00	Documented routin quarter journal entry testing
26- Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	2.3	Φ	190.00	\$	437.00	Documented vacation accrual for Hobet Mine.
20-3411-2013	airiai,Neeley (03013072032)	Grade 3 (443)	2.3	Ψ	130.00	Ψ	437.00	Documented vacation accidal for House Willie.
26-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.9	2	190.00	\$	361.00	Completing Control Walkthrough template within the Coal Sales and PTP walkthroughs.
20-0411-2013	(US013141045)	Grade 4 (444)	1.9	Ψ	130.00	Ψ	301.00	Completing Control Walktinough Complete Within the Coal Calco and 1 11 Walktinoughs.
26-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.1	\$	190.00	\$	209.00	Documenting support for Personal Property Taxes.
20 0011-2010	(US013141045)	Grade 4 (444)	1.1	Ψ	100.00	Ψ	209.00	Desamonting Support for Forochair Foporty Taxos.
26-Jan-2013	Redenius, Matthew David	Senior Manager-	4.1	2.	430.00	\$	1,763.00	Review of selenium summary memorandum
20 0011-2010	(US012192437)	Grade 2 (212)	7.1	Ψ	400.00	Ψ	1,700.00	Tronon or objetituin outfinding mornorandam
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Incur Date	Employee	Rank	Hours	Bil	l Rate		Total	Description
26-Jan-2013	Redenius, Matthew David	Senior Manager-	1.4	\$	430.00	\$	602.00	Review of YE PPE rollforwards
	(US012192437)	Grade 2 (212)						
26-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	3.0	\$	275.00	\$	825.00	Documentation of selenium environmental liability testing.
	(US012548690)	(423)				1		, and g
27-Jan-2013	Golding, Michael Patrick	Staff/Assistant-	4.1	\$	190.00	\$	779.00	Finalizing our testing of claims to verify reasonableness of data
2. 00 20.0	(US013312238)	Grade 3 (443)		_		Ť		in manager to start to to my reasonable rest and
28-Jan-2013	Atwood,Ranie Jo	Senior Manager-	1.6	\$	430.00	\$	688.00	current / noncurrent VA allocation issue - research
20 0411 2010	(US012835180)	Grade 1 (211)	1.0	Ψ	400.00	Ψ	000.00	Todaton / nonounon v/t anobation issue research
28- Jan-2013	Beckmann,Ryan M	Staff/Assistant-	5.0	\$	190.00	\$	950.00	Performed testing on search for unrecorded liabilities (2); Investigated flux difference related
20-3411-2013	(US012918899)	Grade 4 (444)	5.0	Ψ	130.00	Ψ	330.00	to Peabody AP (1.5); Tested Tax Audit Accrual (1.5)
29 Jan 2012	Beckmann,Ryan M	Staff/Assistant-	5.0	Φ	190.00	¢	050.00	Prepared Accrued Professional Fees (2); Cleared Accrual Liabilities realted to LTD, Post-
20-3411-2013	(US012918899)	Grade 4 (444)	5.0	Φ	190.00	φ	930.00	Employment Benefits, and IBNR accrual (3)
20 Ion 2012	Bozesky,Anne M.	Senior Manager-	1.8	\$	430.00	ф	774.00	research of banruptcy site and public filings to characterize nature of debts subject to
20-Jan-2013	(US011459822)		1.0	Ф	430.00	Φ	774.00	
00 1 0040		Grade 4 (214)	7.0	Φ.	400.00	Φ.	2 202 20	compromise. Review of accounts payable year end substantive work (1.5); review of accrued expenses
28-Jan-2013	Cody, Diane L. (US011469803)		7.2	\$	430.00	Ъ	3,096.00	
		Grade 2 (212)						(2.5); review of mine level capex controls (2.1); review of entity level controls (1.1).
00 1 0010	F 16 1 (110010070070)	0. "/^		_	100.00		202.22	
28-Jan-2013	Farmar, Keeley (US013072652)		1.7	\$	190.00	\$	323.00	Documented fourth quarter journal entry testing
	(1.00.100.000.000	Grade 3 (443)		_				
28-Jan-2013	Farmar, Keeley (US013072652)		7.4	\$	190.00	\$	1,406.00	Documented vacation accrual employee testing for Highland and Federal Mines.
		Grade 3 (443)		<u> </u>		<u> </u>		
28-Jan-2013	Farmar, Keeley (US013072652)		1.9	\$	190.00	\$	361.00	Redocumented AR support per management review notes
		Grade 3 (443)						
28-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	4.2	\$	190.00	\$	798.00	Meeting with Jessie Bailey to discuss and obtain support for Winchester and Hobet mining
	(US013141045)	Grade 4 (444)						Accrued Royalties and documenting support received.
28-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.0	\$	190.00	\$	570.00	Meeting with Jessie Bailey to discuss and obtain support for September and October
	(US013141045)	Grade 4 (444)						Massey Accrued Royalties subject to compromise and document support received.
28-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Obtaining and documenting debt confirms.
	(US013141045)	Grade 4 (444)						
28-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.9	\$	190.00	\$	551.00	Obtaining and documenting support for Personal Property Taxes.
	(US013141045)	Grade 4 (444)						
28-Jan-2013	Golding, Michael Patrick	Staff/Assistant-	0.4	\$	190.00	\$	76.00	Drafting ASRM for black lung actuarial assumptions.
	(US013312238)	Grade 3 (443)						
28-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	0.7	\$	525.00	\$	367.50	Legal meeting with Sarah Miller and Joe Bean
	(US011343489)	Grade 1 (111)						
28-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	7.7	\$	525.00	\$	4,042.50	Review of selenium revised cash flow analysis and adjustments to the accrual
	(US011343489)	Grade 1 (111)		,		1	,	
28-Jan-2013	Hornburg, David E	Executive Director-	0.5	\$	525.00	\$	262.50	Discussions internally regarding allocation of valuation allowance to current and long term
	(US011340148)	Grade 1 (131)		,		1	- 100	, 1,341 3 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
28-Jan-2013		Partner/Principal-	0.5	\$	525.00	\$	262.50	Discuss status of year end audit procedures
	(223:::3:300)	Grade 1 (111)	3.0	Ψ	5.00	•	_050	
28-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	0.7	\$	525.00	\$	367 50	Meet with Bob Viets to discuss audit committee meeting and PCAOB internal control release
20 04.1 2010	(00011101000)	Grade 1 (111)	3.7	Ψ	320.00	Ψ .	007.00	The state of the s
28- Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	1.6	\$	525.00	\$	840 00	Research treatment of valuation allowance for deferred income tax assets
20-0411-2013	(00011701009)	Grade 1 (111)	1.0	Ψ	J2J.00	Ψ	040.00	Tredection treatment of valuation allowance for defended income tax assets
28- Jan-2012	Miller,Sarah J (US011701859)	Partner/Principal-	0.9	\$	525.00	¢	472 FO	Review audit committee meeting materials/package
20-0411-2013	(03011701659)		0.9	φ	323.00	φ	472.50	Inceview addit committee meeting materials/package
L	i	Grade 1 (111)	1	I		Ī		

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Fee Detail

22-Jan-2013 Miller, Start J (US011701859) Partner/Principal- (1111) 22-Jan-2013 O'Connell, Michael (1111) Staff/Assistant- (2.5 \$190.00 \$475.00 Clearing review notes from Chip Johnson, EY Climate Change and Sustainability Services. (1012986458) Staff/Assistant- (2.5 \$190.00 \$475.00 Clearing review notes from Chip Johnson, EY Climate Change and Sustainability Services. (1012986458) Staff/Assistant- (2.5 \$190.00 \$475.00 Clearing review notes from Chip Johnson, EY Climate Change and Sustainability Services. (1012986458) Staff/Assistant- (2.5 \$190.00 \$475.00 Clearing review notes from Chip Johnson, EY Climate Change and Sustainability Services. (1012986458) Staff/Assistant- (2.5 \$190.00 \$475.00 Clearing review notes from Chip Johnson, EY Climate Change and Sustainability Services. (1012986458) Staff/Assistant- (2.5 \$190.00 \$475.00 Clearing review notes for equity and stock compensation testing performed to evaluate the reasonableness of stock, comp.expense. (2.5 \$190.00	Incur Date	Employee	Rank	Hours	Bil	l Rate		Total	Description
Schan-2013 Connell Michael Staff Assistant-	28-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	1.8			\$	945.00	Review summary review memorandum
US01289458) Grade 4 (444) Selan-2013 Prange,Benjamin R. Senior-Grade 1 2.1 \$ 275.00 \$ 577.00 Adjusting analysis per manager review (1). Also, drafting the ASRM file (2) Selan-2013 Prange,Benjamin R. Senior-Grade 1 1.7 \$ 275.00 \$ 577.50 Addressed executive level review notes for equity and stock compensation testing per manager review (1). Also, drafting the ASRM file (2) Selan-2013 Prange,Benjamin R. Senior-Grade 1 1.7 \$ 275.00 \$ 467.50 Addressed executive level review notes related to testing of the accrued liabilities balances. (ISUS12919221) (ISUS129192221) (ISUS129192221) (ISUS129192221)		,	Grade 1 (111)						
(ISO12889458) Grade 4 (444) 2.0 5 70.00 Adjusting analysis per manager review (1). Also, drafting the ASRM file (2) 2.1 5 275.00 5 577.50 Addressed executive level review notes for equity and stock compensation testing per formed to evaluate the reasonableness of stock comp expense. (ISO1291922) (421) (28-Jan-2013	O'Connell,Michael	Staff/Assistant-	2.5	\$	190.00	\$	475.00	Clearing review notes from Chip Johnson, EY Climate Change and Sustainability Services.
22-Jan-2013 Orlofsty_Jacob (US012291577) Staff/Assistant- Carde 4 (444) Sand 24 (444) Sand 25 (444)		(US012889458)	Grade 4 (444)						
Scalan-2013 Prange Benjamin R. Senior-Grade 1 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. 275.00 \$ 467.50 Addressed executive level review notes related to testing of the accrused liabilities balances. 275.00 \$ 467.50 Addressed executive level review notes related to testing of the accrused liabilities balances. 275.00 \$ 467.50 Addressed executive level review notes related to testing of the accrused liabilities balances. 275.00 Addressed executive level review notes related to testing of the accrused liabilities balances. 275.00 Addressed executive level review notes for equity and stock comp expense. 275.00 Addressed executive level review notes for equity and stock comp expense selections used to develop the ARO (US0129221) 425.43 Addressed executive level review notes for equity and stock comp expense. 275.00 Addressed executive level review notes for equity and stock comp expense selections used to develop the ARO (US0129221) 425.43 Addressed executive level review notes for equity and stock comp expense. 275.00 Addressed executive level review notes for equity and stock comp expense. 275.00 Addressed executive level review notes for equity and stock comp expense. 275.00 Addressed executive level review notes for equity and stock comp expense. 275.00 Addressed executive level review notes for equity and stock comp expense. 275.00 Addressed executive level review notes for equity and stock comp expense. 275.00 Addressed executive level review notes late for expension to serior develop the ARO (US012926738) 275.00	28-Jan-2013		Staff/Assistant-	3.0	\$	190.00	\$	570.00	Adjusting analysis per manager review (1), Also, drafting the ASRM file (2)
28-Jan-2013 Prange, Benjamin R. Senior-Grade 1 2.1 \$ 275.00 \$ 577.50 \$ 677					*		*		
US0/12910221)	28-Jan-2013	Prange Benjamin R		2.1	\$	275.00	\$	577.50	Addressed executive level review notes for equity and stock compensation testing
28-Jan-2013 Prange, Benjamin R. Senior-Grade 1 1.7 \$ 275.00 \$ 467.50 Addressed executive level review notes related to testing of the accrued liabilities balances. (U201) (U21) (20 0411 2010			2	Ψ	210.00	Ψ	011.00	
US0/12919221 (421)	28- Jan-2013			17	\$	275.00	\$	467.50	Addressed executive level review notes related to testing of the accrued liabilities balances
28-Jan-2013 Prange, Benjamin R. Senior-Grade 1 4.6 \$ 275.00 \$ 1,265.00 Performed detail lesting of ARO cash flow expense selections used to develop the ARO (121) (421) (421) (421) (421) (421) (422	20-0411-2013			1.7	Ψ	213.00	Ψ	407.50	Addressed exceditive level review notes related to testing of the accided liabilities balances.
(US012919221) (421)	29 Jan 2012		\ /	1.6	¢	275.00	¢.	1 265 00	Desformed detail testing of ABO cook flow expense selections used to develop the ABO
28-Jan-2013 Reddick Nathan D. Senior Gade 2 1.0 \$ 275.00 Senior Manager- 1.0 \$ 430.00 Senior Manager- 1.0 Senior Manager	20-Jan-2013			4.0	Ф	275.00	Φ	1,265.00	
US013255735	00 1 0040			4.0	Φ.	075.00	Φ.	075.00	
28-Jan-2013 Redenius, Matthew David (US012192437) Grade 2 (212) 28-Jan-2013 Speedling, Michael Patrick (US012192437) Grade 2 (212) 28-Jan-2013 Speedling, Michael Patrick (US01219268680) (423) 28-Jan-2013 Speedling, Michael Patrick (US012786768) Senior-Grade 1 (421) 28-Jan-2013 Speedling, Michael Patrick (US012786768) Senior-Grade 1 (421) 28-Jan-2013 Tialka, Marta (US012786768) Senior-Grade 2 (422) 29-Jan-2013 Alvood, Ranie Jo (Grade 1 (111) Grade 1 (111) 29-Jan-2013 Alvood, Ranie Jo Senior Manager- (121) Grade 1 (211) 29-Jan-2013 Alvood, Ranie Jo Senior Manager- (121) Senior Manager- (121) Grade 1 (211) 29-Jan-2013 Alvood, Ranie Jo Senior Manager- (121) Grade 1 (211) 29-Jan-2013 (Alvood, Ranie Jo Senior Manager- (121) Senior Manager- (28-Jan-2013			1.0	Ъ	275.00	Ф	275.00	
28-Jan-2013 Redenius Matthew David (LSO12192437) Senior Manager- Grade 2 (212) Senior Manager- Grade 3 (212) Senior Grade 4 (213) Senior Grade 3 (212) Senior Grade 4 (213) Senior Grade 4 (213) Senior Grade 4 (211) Senior Grade 1 (211) Senior Grade 1 (211) Senior Grade 1 (211) Senior Grade 1 (211) Senior Grade 2 (212) Senior Grade 3 (212) Senior Grade 4 (212) Senior Grade 4 (212) Senior Grade 4 (212) Senior Grade 4 (212) Senior Grade 5 (212) Senior Grade 5 (212) Senior Grade 6 (212) Senior Grade 6 (212) Senior Grade 7 (212) Senior Grade 7 (212) Senior Grade 7 (212) Senior Grade 8 (212) Senior Grade 9 (212) Senior Manager- Grade 9 (212) Senior Manager- Grade 9 (212) Senior Manager-	00 1 0010			4.0	_	100.00	•	100.00	
28-Jan-2013 Redenius, Matthew David (US012192437) Grade 2 (212) Senior Manager- (US012192437) Grade 2 (212) Senior Manager- (US012192437) Grade 2 (212) Senior Manager- (US012192437) Senior Manager- (US012192437) Senior Manager- (US012192437) Senior Manager- (Grade 2 (212) Senior Manager- (Grade 3 (212) Senior Manager- (Grade 2 (212) Senior Manager- (Grade 3 (212) Senior Manager- (Grade 4 (213) Senior Manager- (Grade 4 (214) Senior Manager- (Grade 4 (422) Senior Manager- (Grade 4 (423) Senior Manager- (Grade 4 (424) Senior Manager- (Grade 4 (211) Senior Manager- (Grade 4 (444) (Grade 4	28-Jan-2013	· · · · · · · · · · · · · · · · · · ·		1.0	\$	430.00	\$	430.00	legal meeting with Joe Bean
Class Clas		(US012192437)	Grade 2 (212)						
Class Clas									
28-Jan-2013 Redenius, Matthew David (US012192437) Grade 2 (212) Grade	28-Jan-2013			3.5	\$	430.00	\$	1,505.00	Detail review of overall analytical review explanations
Cub Care C									
28-Jan-2013 Redenius, Matthew David (US012192437) Grade 2 (212) (US012192437) Grade 2 (212) (US012192437) (US012192437) (US012192437) (US012192437) (US012548690) (US012548690) (US012548690) (US012710176) (US01201716) (US012710176) (US01201716) (US01201716	28-Jan-2013			4.1	\$	430.00	\$	1,763.00	Manager review of accrued liabilities
Current / noncurrent VA allocation issue - follow up discussions with David Hornburg (US012835180) Grade 1 (211) Current / noncurrent VA allocation issue - research (US012835180) Grade 1 (211) Current / noncurrent VA allocation issue - research (US012835180) Grade 1 (211) Current / noncurrent VA allocation issue - work with Trevor Stone to review detail of PBC (US01283589) Grade 1 (444) Cus012918899) Grade 4 (444) Cus012918899 Grade 4 (444) Cus012918 Current / Nally in the first of the									
28-Jan-2013 Sott, Jordan Christopher (US012548690) (423) 11.0 \$ 275.00 \$ 3,025.00 Documentation of selenium workpapers in response to senior manager and partner review (US012710176) (324) 1.0 \$ 375.00 \$ 375.00 Assisted junior staff with Scope and approach for WC traumatic (US012710176) (324) 1.0 \$ 275.00 \$ 275.00 Assisted junior staff with Scope and approach for WC traumatic (US012710176) 28-Jan-2013 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. (421) 422 29-Jan-2013 Arshonsky, Mark (US012786765) Senior-Grade 2 (422) (422) (422) (422) (422) (423)	28-Jan-2013	Redenius, Matthew David	Senior Manager-	3.2	\$	430.00	\$	1,376.00	Review of capital expenditure additions testing at YE.
Classified Cla		(US012192437)	Grade 2 (212)						
Classified Cla	28-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	11.0	\$	275.00	\$	3,025.00	Documentation of selenium workpapers in response to senior manager and partner review
US012710176 (324)		(US012548690)	(423)						
US012710176 (324)	28-Jan-2013	Speedling, Michael Patrick	Manager-Grade 4	1.0	\$	375.00	\$	375.00	Assisted junior staff with Scope and approach for WC traumatic
28-Jan-2013 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.					Ť		,		
(421) 28-Jan-2013 Tlalka, Marta (US012786765) Senior-Grade 2 (422) (28-Jan-2013			1.0	\$	275.00	\$	275.00	Meeting with Jordan to plan the tax provision review and collect tax documents.
28-Jan-2013 Tlalka, Marta (US012786765) Senior-Grade 2 (422)					_		*		
29-Jan-2013 Arshonsky,Mark Partner/Principal- (US011207136) Grade 1 (111) September 29-Jan-2013 Atwood,Ranie Jo (US012835180) Grade 1 (211) Senior Manager- (US012835180) Grade 1 (211) Seckmann,Ryan M (US012918899) Grade 4 (444) Seckmann,Ryan M (U	28-Jan-2013	Tlalka Marta (US012786765)		0.8	\$	275.00	\$	220.00	Review of ITGC testing
29-Jan-2013 Arshonsky,Mark (US011207136) Grade 1 (111) 1.0 \$ 525.00 \$ 525.00 valuation allowance disscussions	20 0411 2010	Traina,marta (CCC12700700)		0.0	Ψ	210.00	Ψ	220.00	Trovious of 11 GG tooking.
Contract	20- lan-2013	Archoneky Mark		1.0	Φ.	525.00	•	525.00	valuation allowance discoussions
29-Jan-2013 Atwood, Ranie Jo (US012835180) Grade 1 (211) 29-Jan-2013 Beckmann, Ryan M (US012835180) Grade 1 (211) 29-Jan-2013 Beckmann, Ryan M (US012918899) Grade 4 (444) 29-Jan-2013 Beckmann, Ryan M (US012918899) Grade 4 (444) Grade 4 (444) 29-Jan-2013 Beckmann, Ryan M (US012918899) Grade 4 (444) Grade 4 (444) 29-Jan-2013 Beckmann, Ryan M (US012918899) Grade 4 (444) Grade 4 (444) 29-Jan-2013 Beckmann, Ryan M (US012918899) Grade 4 (444) Grade 4 (444) 29-Jan-2013 Farmar, Keeley (US013072652) Staff/Assistant- (US012918899) Grade 4 (444) Grade 4 (444) Substituting the staff of the sta	29-0411-2013		· ·	1.0	Ψ	323.00	Ψ	323.00	valuation allowance disscussions
Current Curr	20 Jan 2012	(1.2	¢	420.00	¢.	E16.00	current / papeurrant \/A allocation issue, follow up discussions with David Hamburg
29-Jan-2013 Atwood,Ranie Jo (US012835180) Senior Manager- Grade 1 (211) 29-Jan-2013 Atwood,Ranie Jo (US012835180) Grade 1 (211) 29-Jan-2013 Beckmann,Ryan M (US012918899) Grade 4 (444) 29-Jan-2013 Farmar,Keeley (US013072652) Staff/Assistant- Grade 4 (444) 29-Jan-2013 Farmar,Keeley (US013072652) Staff/Assistant- 4.7 \$ 190.00 \$ 893.00 Documented Payroll Analytic	29-Jan-2013	1		1.2	Ф	430.00	Φ	516.00	Current / Horicurrent VA allocation issue - Ioliow up discussions with David Horiburg
Content Cont	00 1 0040			4.0	_	400.00	•	F40.00	Land Control of Marilland Control of Control
29-Jan-2013 Atwood,Ranie Jo (US012835180) Senior Manager- Grade 1 (211) Staff/Assistant- (US012918899) Grade 4 (444) Sep-Jan-2013 Beckmann,Ryan M (US012918899) Grade 4 (444) Sep-Jan-2013 Farmar,Keeley (US013072652) Staff/Assistant- Grade 4 (444) Sep-Jan-2013 Farmar,Keeley (US013072652) Staff/Assistant- 4.7 \$ 190.00 \$ 893.00 Documented Payroll Analytic	29-Jan-2013			1.2	\$	430.00	\$	516.00	current / noncurrent VA allocation issue - research
Calculation		(US012835180)			_		_		
29-Jan-2013 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 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); (US012918899) 29-Jan-2013 Beckmann, Ryan M (US012918899) Staff/Assistant-Grade 4 (444) 3.0 \$ 190.00 \$ 570.00 Prepared Rejected Leases and Professional Fees 29-Jan-2013 Farmar, Keeley (US013072652) Staff/Assistant-Grade 4 (444) 4.7 \$ 190.00 \$ 893.00 Documented Payroll Analytic	29-Jan-2013		•	0.8	\$	430.00	\$	344.00	
Control Cont					Ļ				
29-Jan-2013 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); (US012918899) 29-Jan-2013 Beckmann, Ryan M (US012918899) Staff/Assistant-Grade 4 (444) 3.0 \$ 190.00 \$ 570.00 Prepared Rejected Leases and Professional Fees 29-Jan-2013 Farmar, Keeley (US013072652) Staff/Assistant-Staff	29-Jan-2013			2.0	\$	190.00	\$	380.00	
(US012918899) Grade 4 (444)		(\ /						
29-Jan-2013 Beckmann, Ryan M (US012918899) Staff/Assistant- Grade 4 (444) 3.0 \$ 190.00 \$ 570.00 Prepared Rejected Leases and Professional Fees 29-Jan-2013 Farmar, Keeley (US013072652) Staff/Assistant- Fees 4.7 \$ 190.00 \$ 893.00 Documented Payroll Analytic	29-Jan-2013			5.0	\$	190.00	\$	950.00	Investigated significant accrual fluxuations (3); Tested Accrued Real Estate Taxes (2);
(US012918899) Grade 4 (444) 9 <td></td> <td></td> <td>Grade 4 (444)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			Grade 4 (444)						
29-Jan-2013 Farmar, Keeley (US013072652) Staff/Assistant- 4.7 \$ 190.00 \$ 893.00 Documented Payroll Analytic	29-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	3.0	\$	190.00	\$	570.00	Prepared Rejected Leases and Professional Fees
29-Jan-2013 Farmar, Keeley (US013072652) Staff/Assistant- 4.7 \$ 190.00 \$ 893.00 Documented Payroll Analytic			Grade 4 (444)						
	29-Jan-2013		Staff/Assistant-	4.7	\$	190.00	\$	893.00	Documented Payroll Analytic
		, , (==================================			ľ				·

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10/1/2012 1/31/2013
Fee Detail

Incur Date	Employee	Rank	Hours	Bill	Rate		Total	Description
29-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	2.7	\$	190.00	\$	513.00	Documented vacation accrual employee testing for Federal and Hobet Mines.
		Grade 3 (443)						
29-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-	3.6	\$	190.00	\$	684.00	Prepared Legal Letter Confirmations (1.4); documented fourth quarter journal entries (2.2).
		Grade 3 (443)						
29-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.2	\$	190.00	\$	228.00	Documenting support for selected surety bonds.
	(US013141045)	Grade 4 (444)						
29-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.0	\$	190.00	\$	190.00	Documenting the coal income reconciliation and requesting support for selected payments.
	(US013141045)	Grade 4 (444)						
29-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	3.1	\$	190.00	\$	589.00	Meeting with Jessie Bailey to discuss and obtain support for Magnum and Kanawha Eagle
	(US013141045)	Grade 4 (444)						accrued royalties and document the support received.
29-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.8	\$	190.00	\$	532.00	Meeting with Jessie Bailey to discuss and obtain support for November Massey accrued
	(US013141045)	Grade 4 (444)						royalties subject to compromise and documenting the support received.
29-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	2.9	\$	190.00	\$	551.00	Meeting with Joy Peterman to discuss and obtain support for Personal Property tax and
	(US013141045)	Grade 4 (444)						documenting support received.
29-Jan-2013	Golding,Michael Patrick	Staff/Assistant-	0.1	\$	190.00	\$	19.00	Drafting ASRM for black lung actuarial assumptions.
	(US013312238)	Grade 3 (443)						
29-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	2.0	\$	525.00	\$	1,050.00	First year end audit committee meeting
	(US011343489)	Grade 1 (111)						
29-Jan-2013	Hickenbotham, Michael W	Partner/Principal-	4.4	\$	525.00	\$	2,310.00	Review of interim accounts receivbale testing and laws clause rollforward
	(US011343489)	Grade 1 (111)		_		_		
29-Jan-2013	Hornburg, David E	Executive Director-	1.2	\$	525.00	\$	630.00	Discussions and related follow up with company personel related to reversal of timing items
00 1 0010	(US011340148)	Grade 1 (131)		_	=0= 00		222.52	for valuation allowance classification.
29-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	1.7	\$	525.00	\$	892.50	Attend audit committee meeting
00 1 0010	N	Grade 1 (111)		_	505.00	•	705.00	
29-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	1.4	\$	525.00	\$	735.00	Discuss valuation allowance allocation
00 1	Mills (0 and 1 (110044704050)	Grade 1 (111)		Φ.	F0F 00	•	4 500 50	D. C.
29-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	2.9	\$	525.00	\$	1,522.50	Review asset retirement obligation - year end workpapers
00 1 0040	Millar Carab 1 (110044704050)	Grade 1 (111)	4.0	Φ.	F0F 00	Φ.	000.00	Deview averall analysis assists
29-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-	1.2	\$	525.00	Ъ	630.00	Review overall analytic review
20 Jan 2012	Orlefelo: Jacob (USO12021E77)	Grade 1 (111)	2.0	φ	190.00	r.	200.00	Moking adjustments to well noners pay and grown anticoticanile review
29-Jan-2013	Orlofsky,Jacob (US012921577)	Staff/Assistant- Grade 4 (444)	2.0	Ф	190.00	Ф	380.00	Making adjustments to workpapers per engagement actuary's review.
20 Jan 2012	Prange,Benjamin R.	Senior-Grade 1	3.8	\$	275.00	¢.	1.045.00	Documented support for ARO cash flow estimates utilized in preparation of the reclamation
25-0811-2013	(US012919221)	(421)	3.8	Φ	213.00	φ	1,045.00	liability.
20- lan 2012	Prange,Benjamin R.	Senior-Grade 1	5.8	\$	275.00	Ф	1 505 00	Performed detail testing of Retiree Healthcare periodic benefit cost assumptions and
25-Jaii-2013	(US012919221)	(421)	5.0	Ψ	213.00	φ	1,585.00	participant data reconciliation used to determine the projected liability.
29-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	1.4	\$	275.00	\$	385 00	Prepared and documented fluctuations in revenue by mining complex for the current year to
25-5411-2015	(US012919221)	(421)	1.4	Ψ	210.00	Ψ	303.00	prior year.
29-Jan-2013	Reddick,Nathan D.	Senior-Grade 2	1.0	2	275.00	\$	275.00	! /
20 0011 2010	(US013255735)	(422)	1.0	۳	270.00	Ψ	270.00	terms.
29-Jan-2013	Redenius, Matthew David	Senior Manager-	2.0	\$	430.00	\$	860 00	Audit Committee meeting
20 04.1 2010	(US012192437)	Grade 2 (212)	0	*	100.00	Ψ	000.00	- was dominion modify
	(333.2.32.37)	J. 230 Z (Z1Z)						
29-Jan-2013	Redenius,Matthew David	Senior Manager-	2.7	\$	430.00	\$	1,161.00	Review of IFSeR operational costs by outfall for Selenium
	(US012192437)	Grade 2 (212)		•		*	.,	, and a second s
29-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	6.3	\$	275.00	\$	1,732.50	Documentation of joint venture analytics for WWMV and Rhino.
	(US012548690)	(423)		Ť		,	, - 100	,

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Fee Detail

Incur Date		Rank	Hours	Bill Rate	,	Total	Description
29-Jan-2013	Stone, Trevor (US012967678)	Senior-Grade 1	0.3	\$ 275	.00	\$ 82.5	O Current year income taxes binder preparation - printing workpapers, binder formation &
	, ,	(421)					labeling workpapers.
29-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1	2.3	\$ 275	.00	\$ 632.5	O Prior year valuation allowance analysis - Analyzed revised PY VA allocation compared to the
	, ,	(421)					original VA allocation. Summarized difference between the two models and confirming
		,					functionality of the model.
29-Jan-2013	Stone, Trevor (US012967678)	Senior-Grade 1	0.4	\$ 275	.00	\$ 110.0	Prior year valuation allowance analysis - Met with Ranie to discuss the review process.
	,	(421)					
30-Jan-2013	Atwood,Ranie Jo	Senior Manager-	0.8	\$ 430	.00	\$ 344.0	0 current / noncurrent VA allocation issue - call with Mark Arshonsky and follow up with David
	(US012835180)	Grade 1 (211)		,		,	Hornburg (TAL) and audit team to discuss
30-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	3.0	\$ 190	.00	\$ 570.0	Cleared Manager review notes related to LTD and IBNR
	(US012918899)	Grade 4 (444)		,		•	
30-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	4.5	\$ 190	.00	\$ 855.0	O Cleared PP&E review notes related to PP&E Rollforward, FA Subledger, and Depreciation
	(US012918899)	Grade 4 (444)		,		,	
30-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	2.5	\$ 190	.00	\$ 475.0	0 Tested CIP Additions
	(US012918899)	Grade 4 (444)		,		•	
30-Jan-2013	Bozesky,Anne M.	Senior Manager-	1.5	\$ 430	00	\$ 645.0	o request for information for emergence Section 382 limitation
00 0411 2010	(US011459822)	Grade 4 (214)	1.0	ψ 100	.00	ψ 0.0.0	10 10 10 10 10 10 10 10 10 10 10 10 10 1
30-Jan-2013		Senior Manager-	7.1	\$ 430	00	\$ 3.053.0	Review of A/R and unbilled (3.5); review of accruals (2); review of prepaid (1.6)
00 0411 2010	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Grade 2 (212)		ψ 100	.00	φ 0,000.0	Trovious of Art and anismod (0.0), rovious of debrada (2), rovious of propara (1.0)
30-Jan-2013	Farmar, Keeley (US013072652)		2.4	\$ 190	00	\$ 456.0	Documented Payroll Analytic
00 0411 2010	Tamar, reciey (00010012002)	Grade 3 (443)	2.7	Ψ	.00	Ψ	Bootimonica i ayion i maiyuo
30-Jan-2013	Farmar, Keeley (US013072652)		4.7	\$ 190	00	\$ 893.0	Documented vacation accrual for Hobet Mine.
30-3411-2010	Tamlar, Reciey (00013072032)	Grade 3 (443)	7.7	Ψ 130	.00	ψ 055.0	Bodumented vacation accidal for Hobet Willio.
30- Jan-2013	Farmar, Keeley (US013072652)		1.2	\$ 190	00	\$ 228.0	0 Prepared legal letter confirmations
30-3411-2010	amar, reciey (00013012032)	Grade 3 (443)	1.2	Ψ 130	.00	ψ 220.0	Trepared legal letter committations
30- Jan-2013	Farmar, Keeley (US013072652)		2.7	\$ 190	00	\$ 513.0	0 Redocumented accounts receivable per review comments from management
30-Jan-2013	aimai,Reeley (03013072032)	Grade 3 (443)	2.1	Ψ 130	.00	φ 515.0	Nedocumented accounts receivable per review comments from management
30- Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.3	\$ 190	00	\$ 247.0	Documenting support for accrued royalties subject to compromise.
30-Jan-2013	(US013141045)	Grade 4 (444)	1.5	Ψ 130	.00	φ 247.0	Documenting support for accrued royalities subject to compromise.
30- Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.1	\$ 190	00	\$ 209.0	Meeting with Ashley Andrews to discuss and obtain necessary support for Vitol contract
30-Jan-2013	(US013141045)	Grade 4 (444)	1.1	Ψ 130	.00	φ 209.0	restructuring relating to other revenue and documenting support received.
20 Jan 2012	Follmer,Zachary M.	Staff/Assistant-	1.2	\$ 190	00	\$ 228.0	Meeting with Joy Peterman to discuss and obtain necessary support for Personaly Property
30-Jan-2013	(US013141045)	Grade 4 (444)	1.2	φ 190	.00	φ 220.0	tax relating to Kentucky mines and documenting support received.
20 Ion 2012	Follmer,Zachary M.	Staff/Assistant-	7.4	\$ 190	00	\$ 1.406.0	Preparing Control walkthrough templates embedded within IA walkthroughs for the
30-Jan-2013	(US013141045)	Grade 4 (444)	7.4	ф 19C	.00	φ 1,400.0	
	(03013141045)	Graue 4 (444)					Procurement to Pay, Capital Expenditures, Contract Mining, Mine level Coal Inventory, and Mine level Coal Sales processes.
20 Ion 2012	Hickenbotham, Michael W	Partner/Principal-	1.1	\$ 525	00	\$ 577.5	Review of deferred tax analysis
30-Jan-2013	(US011343489)	Grade 1 (111)	1.1	φ 525	.00	ψ 5//.5	U INEVIEW OF GETEU LAX AFIATYSIS
20 Ion 2013	Hornburg, David E	Executive Director-	2.0	\$ 525	00	\$ 1,050.0	Discussions and related follow up with company personel related to reversal of timing items
30-Jan-2013	(US011340148)	Grade 1 (131)	2.0	φ 520	.00	φ 1,050.0	for valuation allowance classification.
20 Jan 2012	Laughlin,Katherine Grace	Senior-Grade 1	0.7	\$ 275	00	Ф 400 <i>E</i>	0 Patriot - actuarial review
30-Jan-2013		(421)	0.7	φ 2/5	.00	\$ 192.5	U Falliol - actualial leview
20 Jan 2042	(US013095616) Prange,Benjamin R.	Senior-Grade 1	5.9	\$ 275	00	¢ 1600.5	0 Performed detail review of accrued real estate taxes and other taxes as of 12/31/12.
30-Jan-2013			5.9	φ 2/5	.00	\$ 1,622.5	o prenomed detail review of accrued real estate taxes and other taxes as of 12/31/12.
20 1 0010	(US012919221)	(421)	0.4	e 075	00	ф <u>оого</u>	O Deviaused and decremented toting of componential and benefits controls in a city of the 19
30-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	3.4	\$ 275	.00	\$ 935.0	Reviewed and documented teting of compensation and benefits controls in conjunction with
00.10040	(US012919221)	(421)		Φ 0==	00	Φ 007.0	our 404 procedures.
30-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	3.4	\$ 275	.00	\$ 935.0	Discussions with senior manager and partner to address their review comments
	(US012548690)	(423)					

Ernst & Young LLP
10/1/2012 1/31/2013
Fee Detail

Incur Date	Employee	Rank	Hours	Bill	I Rate		Total	Description
30-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	7.2	\$	275.00	\$	1,980.00	Documentation of rejected contract testing
	(US012548690)	(423)						·
30-Jan-2013	Speedling, Michael Patrick	Manager-Grade 4	1.0	\$	375.00	\$	375.00	Assisted junior staff with questions and assumptions for WC traumatic
	(US012710176)	(324)						
30-Jan-2013	Srivastava,Sanchi	Staff/Assistant-	2.0	\$	190.00	\$	380.00	Initial review of trend and claims cost assumption
	(US013040194)	Grade 4 (444)		,		ı .		·
30-Jan-2013	Stone, Trevor (US012967678)	Senior-Grade 1	1.1	\$	275.00	\$	302.50	Rollforward of certain income tax provision workpapers used in our analysis.
		(421)		*		,		
30-Jan-2013	Stone, Trevor (US012967678)	Senior-Grade 1	4.2	\$	275.00	\$	1.155.00	Prior year valuation allowance analysis - Model analysis including verification of the PY
	(,	(421)		,		Ť	,	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	Arshonsky,Mark	Partner/Principal-	0.5	\$	525.00	\$	262.50	valuation allowance disscussions
	(US011207136)	Grade 1 (111)		*		,		
31-Jan-2013	Atwood,Ranie Jo	Senior Manager-	1.4	\$	430.00	\$	602.00	current / noncurrent VA allocation issue - call with Mark Arshonsky and follow up with David
0. 00 20.0	(US012835180)	Grade 1 (211)		۳	.00.00	*	002.00	Hornburg (TAL) and audit team to discuss
31-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	2.5	\$	190.00	\$	475.00	
0. 00 20.0	(US012918899)	Grade 4 (444)		۳	.00.00	–		100100 7100 000 1 101000101101 1 000
31-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	6.0	\$	190.00	\$	1 140 00	Tested Rejected Leases
01 0411 2010	(US012918899)	Grade 4 (444)	0.0	Ψ	100.00	Ψ.	1,110.00	Toolog Nojoslog Eddood
31-Jan-2013	Beckmann,Ryan M	Staff/Assistant-	1.5	\$	190.00	\$	285.00	Update test of controls performed
01 0411 2010	(US012918899)	Grade 4 (444)	1.0	Ψ	100.00	Ψ.	200.00	opulation to a control of portrol mod
31-Jan-2013	Cohen, Arthur I (US011066647)		0.6	\$	430.00	\$	258.00	Review of claims testing related to black lung actuarial valuation
01 0411 2010	Conen, attach (CCC 1 1000047)	Grade 4 (214)	0.0	Ψ	400.00	lΨ	200.00	Treview of olding rolated to black lang actualial valuation
31-Jan-2013	Couch, Timothy (US013176761)		2.3	\$	190.00	\$	437.00	Prepared and ticked and tied depletion workpapers for the FY 2012 year end provision
01 0411 2010		Grade 3 (443)	2.0	Ψ	100.00	Ψ.	107.00	Tropared and tolog and tod depleten werepapere for the Fire 2012 year ond providen
31-Jan-2013	Farmar, Keeley (US013072652)		0.7	\$	190.00	\$	133.00	Documented cash reconciliation for new bank account
01 0411 2010	ramar, redicy (66616612662)	Grade 3 (443)	0.7	Ψ	100.00	Ψ.	100.00	Documentou such reconstitution for how built account
31-Jan-2013	Farmar, Keeley (US013072652)		1.2	\$	190.00	\$	228.00	Documented first quarter journal entries based on updated testing methodology
01 0411 2010	ramar, redicy (66616612662)	Grade 3 (443)		Ψ	100.00	Ψ.	220.00	booking mot quarter journal orthog based on apacied tooling methodology
31-Jan-2013	Farmar, Keeley (US013072652)		3.3	\$	190.00	\$	627.00	Documented fourth quarter journal entry testing
01 0411 2010	ramar, redicy (66616612662)	Grade 3 (443)	0.0	Ψ	100.00	Ψ.	027.00	booking tourist quarter journal only tooking
31-Jan-2013	Farmar, Keeley (US013072652)		1.2	\$	190.00	\$	228.00	Documented second quarter journal entries based on updated testing methodology
01 0411 2010	Turnar, receicy (CCC10072002)	Grade 3 (443)	1.2	Ψ	100.00	lΨ	220.00	bootimented sesond quarter journal entities based on apacted testing methodology
31-Jan-2013	Farmar, Keeley (US013072652)		1.2	\$	190.00	\$	228.00	Documented third quarter journal entries based on updated testing methodology
01 0411 2010	Turnar, receicy (CCC10072002)	Grade 3 (443)	1.2	Ψ	100.00	lΨ	220.00	bootimented third quarter jodinal critics based on apacted testing methodology
31-Jan-2013	Farmar, Keeley (US013072652)		2.4	\$	190.00	\$	456.00	Documented update testing of controls
01 0411 2010	ramar, redicy (CCC10012002)	Grade 3 (443)		Ψ	100.00	Ψ	100.00	Documented apacite todaing or controls
31-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	4.4	\$	190.00	\$	836.00	Documenting IA's Treasury walkthrough and completing embedded control walkthrough
01 0411 2010	(US013141045)	Grade 4 (444)	7.7	Ψ	100.00	lΨ	000.00	templates for IA's treasury and M&S inventory walkthroughs.
31-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	1.3	\$	190.00	\$	247 00	Improving documentation of accrued liabilities subject to compromise.
0. 3411 2010	(US013141045)	Grade 4 (444)	1.5	Ψ	100.00	"	2-7.00	
31-Jan-2013	Follmer,Zachary M.	Staff/Assistant-	4.3	\$	190.00	\$	817 00	Performing update testing for various land management and FSCP tests of controls.
51 0411 2010	(US013141045)	Grade 4 (444)	7.5	Ψ	100.00	"	017.00	on online apacto totaling for various land management and 1 our total of controls.
31-Jan-2013	Golding, Michael Patrick	Staff/Assistant-	2.8	\$	190.00	\$	532 00	Finalizing ASRM for black lung actuarial assumptions.
31-3411-2013	(US013312238)	Grade 3 (443)	2.0	Ψ	130.00	Ψ	332.00	I mailzing Activition black fully actualial accumptions.
	(00010012200)	Uraue 3 (443)	I			1		l

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Fee Detail

Incur Date	Employee	Rank	Hours	Bill	Rate		Total	Description
31-Jan-2013	Hornburg,David E	Executive Director-	2.6	\$	525.00	\$	1,365.00	Discussions internally regarding allocation of valuation allowance to current and long term
	(US011340148)	Grade 1 (131)						
31-Jan-2013	Meier, Joshua Charles	Staff/Assistant-	0.9	\$	190.00	\$	171.00	Patriot Coal - retirement plan assumptions review - identifiying additional items required to
	(US013102419)	Grade 4 (444)						complete the review of the Trend rate and Claims Cost assumptions
31-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-	1.6	\$	525.00	\$	840.00	Discuss valuation allowance allocation error
	, ,	Grade 1 (111)						
31-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	1.6	\$	275.00	\$	440.00	Drafted data integrity confirmation requested by the EY IAAS acutuarial services team
	(US012919221)	(421)						stating that we believe the data used for legacy liaiblity valuation is appropriate.
31-Jan-2013	Prange,Benjamin R.	Senior-Grade 1	7.3	\$	275.00	\$	2,007.50	Performed detail testing of UMWA Combined Fund rollforward from prior year-end, agreeing
	(US012919221)	(421)						components to actuarial valuation report.
31-Jan-2013	Redenius, Matthew David	Senior Manager-	0.7	\$	430.00	\$	301.00	meeting with Jordan Scott and Joe/Tim from Patriot to discuss bankruptcy claims testing
	(US012192437)	Grade 2 (212)						
31-Jan-2013	Redenius, Matthew David	Senior Manager-	2.4	\$	430.00	\$	1,032.00	Review of Apogee FBR costs for Selenium
	(US012192437)	Grade 2 (212)						
31-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	7.3	\$	275.00	\$	2,007.50	Performance and documentation of update testing.
	(US012548690)	(423)						·
31-Jan-2013	Scott, Jordan Christopher	Senior-Grade 3	4.1	\$	275.00	\$	1,127.50	Review of accrued liabilities.
	(US012548690)	(423)						
31-Jan-2013	Speedling, Michael Patrick	Manager-Grade 4	1.0	\$	375.00	\$	375.00	Review of worker's compensation traumatic actuarial analysis and assumptions
	(US012710176)	(324)						
31-Jan-2013	Speedling, Michael Patrick	Manager-Grade 4	2.0	\$	375.00	\$	750.00	Review of worker's compensation traumatic actuarial analysis and assumptions
	(US012710176)	(324)						
31-Jan-2013	Stone, Trevor (US012967678)	Senior-Grade 1	1.7	\$	275.00	\$	467.50	Preparation of current year tax workpapers for revised provision files.
		(421)						
31-Jan-2013	Stone, Trevor (US012967678)	Senior-Grade 1	0.9	\$	275.00	\$	247.50	Current year income taxes review - Tax depletion workpaper tie-out.
	,	(421)						
31-Jan-2013	Stone, Trevor (US012967678)	Senior-Grade 1	2.3	\$	275.00	\$	632.50	Prior year valuation allowance analysis: Continued to communicate with Kim and Rich
	` '	(421)						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.
1	!		28172			¢	752 590 00	

\$ 752,590.00 2,817.2

Ernst & Young LLpCase 12-51502 Doc 3645 Filed 04/15/18ibitErotered 04/15/13 16:47:47 Main Document 10/1/2012 -- 1/31/2013 Fee/Employment Application Hours Fee Detail

Incur Date	Employee	Rank	Hours	Bi	II Rate	Total	Description
05-Oct-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	\$	275.00	\$ 1,375.00	Preparation of September bankruptcy invoice
08-Oct-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	\$	275.00	\$ 825.00	Preparation of September bankruptcy invoice
09-Nov-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	\$	275.00	\$ 770.00	Initial preparation of October bankruptcy monthly fee statement.
12-Nov-12	Atwood,Ranie Jo (US012835180)	Senior Manager-0	1.2	\$	430.00	\$ 516.00	Prepare October billing analysis to send to Lars @ Foley
14-Nov-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	\$	275.00	\$ 825.00	Preparation of October monthly fee statement for partner level comments
15-Nov-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	\$	275.00	\$ 825.00	Preparation of interim fee application
10-Dec-12	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.4	\$	275.00	\$ 1,210.00	Preparation of November monthly fee statement.
10-Jan-13	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.7	\$	275.00	\$ 1,292.50	Preparation of December bankruptcy monthly fee statement
10-Jan-13	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.7	\$	275.00	\$ 192.50	Administrative - Assisted Ranie Atwood with the invoice preparation.

\$

7,831.00

27.8

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10/1/2012 1/31/20
Fee Detail

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Dohrmann, Charles	Executive Director-Grade 1	Prepare bullet point summary of tax categories for treatment of	8/27/2012	525	0.4	\$ 210.00
(US011339157)	(131)	service provder fees during bankruptcy (deductible, capitalizable,				
		amortizable) and forward to Rich Hoffman so that Patriot can				
Element Newson	For the Bireston Cond.	segregate costs incurred going forward.	0/00/0040	505	0.4	
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	return call/meet with stan to discuss post petition tax definitions for MOR's	8/28/2012	525	0.4	•
Dohrmann,Charles	Executive Director-Grade 1	Call with Rich Hoffman regarding bankruptcy meeting with	9/5/2012	525	0.2	\$ 105.00
(US011339157)	(131)	accounting and audit committee presentation of bankruptcy tax matters				
Dohrmann, Charles	Executive Director-Grade 1	Gather Section 382 data request and forward to Rich Hoffman	9/5/2012	525	0.4	\$ 210.00
(US011339157)	(131)	explaining information for Patriot ownership history and Magnum acquisition issues				
Deptula,Stanley L	Partner/Principal-Grade 1	consideration of treatment under §382 for potential fair value of	9/13/2012	600	0.8	\$ 480.00
(US011350135)	(111)	reserves in excess of tax basis; Potential for this excess increasing				
		the annual limit on loss carryovers in the event of an ownership change.				
Deptula,Stanley L	Partner/Principal-Grade 1	consideration of treatment under §382 for potential fair value of	9/14/2012	600	0.9	\$ 540.00
(US011350135)	(111)	reserves in excess of tax basis; Potential for this excess increasing				
		the annual limit on loss carryovers in the event of an ownership change.				
Deptula,Stanley L	Partner/Principal-Grade 1	research and review of treatment for potential built in gain under	9/25/2012	600	0.4	\$ 240.00
(US011350135)	(111)	§382 relating to fair value of reserves and run off of cost depletion				
Deptula,Stanley L	Partner/Principal-Grade 1	Review of 382 questions and information request detail.	9/27/2012	600	0.6	\$ 360.00
(US011350135)	(111)		0/00/0040	222		A 400.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	research and review of treatment for potential built in gain under §382 relating to fair value of reserves and run off of cost depletion	9/28/2012	600	0.7	\$ 420.00
Deptula,Stanley L	Partner/Principal-Grade 1	call on §382 document request and response from company	10/1/2012	600	0.3	\$ 180.00
(US011350135)	(111)					
Ritz,Amy Felice	Executive Director-Grade 1	call with client re information request for 382 work	10/1/2012	600	0.5	\$ 300.00
(US011539989)	(131)					
Bozesky,Anne M.	Senior Manager-Grade 4	e-mails from client, and to A.Ritz	10/8/2012	430	0.5	\$ 215.00
(US011459822)	(214)					
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	e-mails from client, and to A.Ritz	10/9/2012	430	0.5	\$ 215.00
Deptula,Stanley L	Partner/Principal-Grade 1	discuss Built in gain position for reserves under §382; discuss	10/9/2012	600	0.2	\$ 120.00
(US011350135)	(111)	treatment of modified payable amounts agreed with vendors; discussion with Patriot tax director.				
Deptula,Stanley L	Partner/Principal-Grade 1	meeting at Patriot to discuss treatment of claims and priority of tax	10/9/2012	600	2.6	\$ 1,560.00
(US011350135)	(111)	liabiliities;Met with tax director, P. Kaoufmann, ch 11 outside				
		consultant, Payables group;				

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Meeting at Patriot Coal to discuss Top 50 tax banruptcy issues and cover historical background for issues identified by Nancy Flagg;	10/9/2012	525	3.1	\$ 1,627.50
		preparation of materials for meeting				
Flagg,Nancy A.	Executive Director-Grade 1	prep for Top 50 meeting (read docs on plane) and addit web	10/9/2012	525	3.4	\$ 1,785.00
(US011940912)	(131)	reserach 1.2; Top50 meeting with patriot team 2.2;				
Flagg,Nancy A.	Executive Director-Grade 1	compile RFPD docs and send to Rich Hoffman	10/12/2012	525	1.6	\$ 840.00
(US011940912)	(131)					
Bozesky,Anne M.	Senior Manager-Grade 4	review of information, e-mail to Amy	10/15/2012	430	0.3	\$ 129.00
(US011459822)	(214)					
Bozesky,Anne M.	Senior Manager-Grade 4	review of information, e-mail to Amy	10/19/2012	430	1.0	\$ 430.00
(US011459822)	(214)					
Bozesky,Anne M.	Senior Manager-Grade 4	Request for information review of documents	10/22/2012	430	1.5	\$ 645.00
(US011459822)	(214)					
Bozesky,Anne M.	Senior Manager-Grade 4	Call with Amy for 382 cube questions	10/23/2012	430	0.5	\$ 215.00
(US011459822)	(214)		40/00/0040	400		* 045.00
Bozesky,Anne M.	Senior Manager-Grade 4	Request for information review of documents	10/23/2012	430	0.5	\$ 215.00
(US011459822)	(214)	1050(11) (4014, 40.0, 40.0, 0.0)	40/04/0040	400		A 000 00
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	1.4	\$ 266.00
(US013176761)	(443)	related to transactions in 2008; uploaded these documents to				
Couch, Timothy	Staff/Assistant-Grade 3	eDocs.	10/24/2012	190	0.2	ф <u>20.00</u>
		Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	0.2	\$ 38.00
(US013176761)	(443)	related to transactions in 2009; uploaded these documents to eDocs.				
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	0.2	\$ 38.00
(US013176761)	(443)	related to transactions in 2010; uploaded these documents to	10/24/2012	190	0.2	φ 36.00
(03013170701)	(443)	leDocs.				
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	0.4	\$ 76.00
(US013176761)	(443)	related to transactions in 2011; uploaded these documents to	10/24/2012	130	0.4	Ψ 70.00
(00010170701)	(1-10)	eDocs.				
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	0.1	\$ 19.00
(US013176761)	(443)	related to transactions in 2012; uploaded these documents to	10/2 1/2012	100	0.1	Ψ 10.00
	(112)	eDocs.				
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	1.1	\$ 209.00
(US013176761)	(443)	related to transactions in 2007; uploaded these documents to				
,	,	eDocs.				
Savage,Tara	Manager-Grade 2 (322)	Patriot 382 call with Anne, Kym, and Tim regarding workpaper	10/24/2012	375	0.5	\$ 187.50
(US012433378)		preparations				
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/25/2012	190	0.7	\$ 133.00
(US013176761)	(443)	related to transactions in 2010; uploaded these documents to				
, , , , , , , , , , , , , , , , , , ,		eDocs.				
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/25/2012	190	0.7	\$ 133.00
(US013176761)	(443)	related to transactions in 2011; uploaded these documents to				
		eDocs.				

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/25/2012	190	0.6	\$ 114.00
(US013176761)	(443)	related to transactions in 2009; uploaded these documents to				
		eDocs.				
Bozesky,Anne M.	Senior Manager-Grade 4	call with COE for spreadsheet inputs	10/26/2012	430	3.0	\$ 1,290.00
(US011459822)	(214)					
Couch, Timothy	Staff/Assistant-Grade 3	Planning meeting; walked through engagement templates and	10/26/2012	190	2.3	\$ 437.00
(US013176761)	(443)	discussed source documents related to tax years 2007-2012				
Ruhmann,Kymberly C.	Staff/Assistant-Grade 3	Conference call with Tara to learn how to use the Main Lead Sheet	10/26/2012	190	2.3	\$ 437.00
(US013088154)	(443)	and the 5% Shareholder Spreadsheet templates to apply for Patriot				
		Coal use				
Savage,Tara	Manager-Grade 2 (322)	Patriot 382 call with Anne, Kym, and Tim regarding workpaper	10/26/2012	375	-2.3	\$ (862.50)
(US012433378)		preparations				
Savage,Tara	Manager-Grade 2 (322)	Patriot 382 call with Anne, Kym, and Tim regarding workpaper	10/26/2012	375	3.0	\$ 1,125.00
(US012433378)		preparations				
Savage,Tara	Manager-Grade 2 (322)	Patriot 382 call with Anne, Kym, and Tim regarding workpaper	10/26/2012	375	2.3	\$ 862.50
(US012433378)		preparations				
Couch, Timothy	Staff/Assistant-Grade 3	Prepared a schedule related to Patriot's 5% owners; examined	10/29/2012	190	1.3	\$ 247.00
(US013176761)	(443)	Forms 13-D and 13-G to determine shareholders with at least 5%				
		ownership in the company; tax year specifically addressed: 2007				
Couch,Timothy	Staff/Assistant-Grade 3	Pulled proxy statements from SEC's website related to Patriot's 2008	10/29/2012	190	0.2	\$ 38.00
(US013176761)	(443)	tax year for Section 382 study				
Couch, Timothy	Staff/Assistant-Grade 3	Pulled proxy statements from SEC's website related to Patriot's 2009	10/29/2012	190	0.2	\$ 38.00
(US013176761)	(443)	tax year for Section 382 study				
Couch, Timothy	Staff/Assistant-Grade 3	Pulled proxy statements from SEC's website related to Patriot's 2010	10/29/2012	190	0.2	\$ 38.00
(US013176761)	(443)	tax year for Section 382 study				
Couch, Timothy	Staff/Assistant-Grade 3	Pulled proxy statements from SEC's website related to Patriot's 2011	10/29/2012	190	0.2	\$ 38.00
(US013176761)	(443)	tax year for Section 382 study				
Couch, Timothy	Staff/Assistant-Grade 3	Pulled proxy statements from SEC's website related to Patriot's 2012	10/29/2012	190	0.2	\$ 38.00
(US013176761)	(443)	tax year for Section 382 study				
Couch, Timothy	Staff/Assistant-Grade 3	Examined client binders for mention of Section 382 in prior tax	10/29/2012	190	2.0	\$ 380.00
(US013176761)	(443)	years; years examined were 1994 and 2001 through 2007				
Ruhmann, Kymberly C.	Staff/Assistant-Grade 3	Main Lead Sheet for 2008	10/29/2012	190	1.7	\$ 323.00
(US013088154)	(443)					
Ruhmann,Kymberly C.	Staff/Assistant-Grade 3	Main Lead Sheet for 2009	10/29/2012	190	2.1	\$ 399.00
(US013088154)	(443)					
Ruhmann,Kymberly C.	Staff/Assistant-Grade 3	Main Lead Sheet for 2007	10/29/2012	190	0.5	\$ 95.00
(US013088154)	(443)					

Fee	Detail
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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees	s @ Rate
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 light review of info prepared by Kymberly and Tim; email correspondence w Kymberly and Tim regarding completed main lead sheet and 5% shareholder sheets; call w Anne, Kymberly, and Tim egarding import file and downloading of prices from Factiva; coordinate w Jack for 1st level review; 2nd level review of main lead sheet and 5% shareholder sheet; prepare hard file of documents	10/29/2012	375	1.0	\$	375.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2007	10/30/2012	190	0.2	\$	38.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2008	10/30/2012	190	2.0	\$	380.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2010	10/30/2012	190	2.0	\$	380.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2009	10/30/2012	190	2.0	\$	380.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2011	10/30/2012	190	1.0	\$	190.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2012	10/31/2012	190	0.8	\$	152.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 light review of info prepared by Kymberly and Tim; email correspondence w Kymberly and Tim regarding completed main lead sheet and 5% shareholder sheets; call w Anne, Kymberly, and Tim egarding import file and downloading of prices from Factiva; coordinate w Jack for 1st level review; 2nd level review of main lead sheet and 5% shareholder sheet; prepare hard file of documents	10/31/2012	375	0.5	\$	187.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (2	Review of spreadsheet to list 5% shareholders during the period 2007-2010 for purpose of identifying ownership change under Section 382	01-Nov-2012	430	1.3	\$	559.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fee	es @ Rate
Bozesky,Anne M. (US011459822)	, ,	Review of spreadsheet to list 5% shareholders during the period 2010 - 2012 for purpose of identifying ownership change under Section 382	01-Nov-2012		1.0		430.00
Couch,Timothy (US013176761)	` '	Prepared the main lead sheet for tax year 2009	01-Nov-2012	190	0.5	\$	95.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2010	01-Nov-2012	190	1.0	\$	190.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2011	01-Nov-2012	190	0.7	\$	133.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2012	01-Nov-2012	190	0.3	\$	57.00
Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 Study; reviewed ownership analysis done by tax staff.	01-Nov-2012	190	9.6	\$	1,824.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 light review of info prepared by Kymberly and Tim	01-Nov-2012	375	0.5	\$	187.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Prepare hard file of documents	01-Nov-2012	375	1.0	\$	375.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	Call with team to discuss data entry for 382 analysis spreadsheet and call to discuss next steps.	02-Nov-2012	430	1.0	\$	430.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to discuss inputting information in to the import file for the Cube from the main lead sheet and the 5% shareholder sheet, for years 2007, 2008, 2009, 2010, 2011, and 2012	02-Nov-2012	190	1.3	\$	247.00
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to discuss inputting information in to the import file for the cube from the main lead sheet and the 5% shareholder sheet, for years 2007, 2008, 2009, 2010, 2011, and 2012	02-Nov-2012	190	1.3	\$	247.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Call with Anne, Kymberly and Tim regarding import file and downloading of prices from Factiva	02-Nov-2012	375	1.0	\$	375.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	coordinate with jack to prepare MLS and 5% shareholder sheets for Peabody (former parent of Patriot)	05-Nov-2012	375	0.1	\$	37.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	05-Nov-2012	375	0.4	\$	150.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	06-Nov-2012	375	3.3	\$	1,237.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	06-Nov-2012	375	0.2	\$	75.00
Coony,Thomas Edmund (US012361638)	Senior Manager-Grade 4 (21	Review e-mail, document relating to senior convertible debt.	07-Nov-2012	430	1.0	\$	430.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (11	contingent payment instrument question from R Hoffmann	07-Nov-2012	600	0.2	\$	120.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @	@ Rate
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, 382 Study. Peabody Energy 382 Study. Reviewed 5% shareholders and transactions for ownership shift analysis	07-Nov-2012	190	0.5	\$	95.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	07-Nov-2012	375	0.5	\$ 1	187.50
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (17	contingent payment instrument question from R Hoffmann	08-Nov-2012	600	0.7	\$ 4	120.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, 382 Study. Peabody Energy 382 Study. Reviewed 5% shareholders and transactions for ownership shift analysis	08-Nov-2012	190	5.0	\$ 9	950.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	08-Nov-2012	375	6.5	\$ 2,4	137.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the Cube import spreadsheet based on the main lead sheet and the 5% owners spreadsheet related to tax years 2007-2012	09-Nov-2012	190	2.5	\$ 4	475.00
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (respond to bernie re: irs penalty notice for pre-pet 720 filing	09-Nov-2012	525	1.1	\$ 5	577.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	09-Nov-2012	375	2.5	\$ 9	937.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare 382 hard file	09-Nov-2012	375	0.2	\$	75.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	09-Nov-2012	375	1.2	\$ 4	150.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	email correspondence to Tim and Kymberly for Patriot import file preparation	09-Nov-2012	375	0.1	\$	37.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	call with manager regarding spreadsheet, report. analysis of pre- formation NOLs from subsidiaries contributed to Patriot.	12-Nov-2012	430	2.0	\$ 8	360.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Participated in a conference call with Anne and Tara related to the Cube import log and the 382 limitation calculation spreadsheet for tax years 2007-2012	12-Nov-2012	190	2.0	\$ 3	380.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	12-Nov-2012	190	0.8	\$ 1	152.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	12-Nov-2012	190	4.0	\$ 7	760.00
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to review the Limit Calculation spreadsheet, reviewing the changes that Tim created on the Import Log, update import log following conversation with Tara	12-Nov-2012	190	2.7	\$ 5	513.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	call with Anne, Kymberly and Tim regarding questions on import file and preparation of limitation calculation	12-Nov-2012	375	1.0	\$ 3	375.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review import file	12-Nov-2012	375	0.9	\$ 3	337.50

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fee	s @ Rate
Savage,Tara (US012433378)	Manager-Grade 2 (322)	coordinate with Jack to prepare Peabody import file from 2006 through 2007	12-Nov-2012	375	0.1	\$	37.50
Couch, Timothy (US013176761)	· ·	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	13-Nov-2012	190	1.0		190.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Saved documents and emails in eDocs related to 382 engagement	13-Nov-2012	190	0.2	\$	38.00
Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	13-Nov-2012	190	0.3	\$	57.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	14-Nov-2012	190	0.5	\$	95.00
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (respond to rich hoffman re: 507(a)(8)(A)	14-Nov-2012	525	0.7	\$	367.50
Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	14-Nov-2012	190	4.5	\$	855.00
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (respond to rich hoffman re: exceptions to 507a8A and attach toollkit question list	16-Nov-2012	525	1.3	\$	682.50
Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	16-Nov-2012	190	3.5	\$	665.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review import file	16-Nov-2012	375	5.0	\$	1,875.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review/revise Peabody workpapers from 9/25/06 to 10/31/07	19-Nov-2012	375	2.5	\$	937.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	create import file	19-Nov-2012	375	0.4	\$	150.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	merge Patriot cube with Peabody cube	19-Nov-2012	375	1.0	\$	375.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	seg allocations, run shifts (382 cube work)	19-Nov-2012	375	2.0	\$	750.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	send to Amy for review	19-Nov-2012	375	0.1	\$	37.50
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (review owner shift calculations	20-Nov-2012	600	2.0	\$	1,200.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	analysis of Magnum NOLs and attribute reduction.	27-Nov-2012	430	1.8	\$	774.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (11	REview of issue regarding ordering of NOL reduction for COD and ability to elect to reduce Subsidiary early NOL's first	27-Nov-2012	600	0.9	\$	540.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	analysis of Magnum NOLs and attribute reduction.	30-Nov-2012	430	0.5	\$	215.00

10/1/2012	
Fee Detail	

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Ra	
Deptula,Stanley L (US011350135)		Consideration of impact of prior Magnum entity §382 limits on carryover NOL's amd impact of reduction under §108(b)(5). Discussion with K. Golightly in National tax	30-Nov-2012	600	0.4	\$	240.00
Golightly,Kim O (US011370353)	Partner/Principal-Grade 1 (12	w/ Stan Deptula on section 108/382 issue	30-Nov-2012	600	0.5	\$	300.00
Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Inquired patriot coal 5% shareholders on their ownership structure in Patriot Coal shares.	30-Nov-2012	190	2.0	\$	380.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	Consolidated election for allocating losses and section 382 limit	12/01/12	430	1.0	\$	430.00
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (Consultations regarding 382 analysis related to Magnum ownership changes prior to acquisition by Patriot that might result in a separate 382 limitation on Magnum NOLs; look in files for organization chart to determine if Magnum is a separate corporation or checked entity	12/04/12	525	0.5	\$	262.50
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382. Made shareholder inquiries with regards to Patriot Coal shareholders.	12/20/12	190	1.5	\$	285.00
Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382. Made shareholder inquiries with regards to Patriot Coal shareholders.	12/21/12	190	1.5	\$	285.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 discussion w Jack regarding results of shareholder inquiries	12/21/12	375	0.5	\$	187.50
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	1.0	\$	190.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Preparing Section 382 status memorandum	01/03/13	\$ 375	1.0	\$	375.00
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	\$	228.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (11	review breakdown of NOL carryforwards provided by Patriot tax dept.	01/09/13	\$ 600	0.4	\$	240.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Review of Section 382 study workpapers.	01/09/13	\$ 375	1.5	\$	562.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	E-mails with client and National Tax on information gathering for 6- 16-09 potential ownership change	01/10/13	\$ 430	1.0	\$	430.00
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	\$	114.00
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (review possible limitation calculation	01/10/13	\$ 525	0.5	\$	262.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Review of Section 382 study workpapers, including 382 limit documentation	01/10/13	\$ 375	0.5	\$	187.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	E-mails with client and National Tax on information gathering for 6- 16-09 potential ownership change	01/11/13	\$ 430	0.5	\$	215.00
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	1.0	\$	190.00

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Emp/Vendor						Hours	Fees @ Rate	
Savage,Tara	Manager-Grade 2 (322)	Patriot 382 review tax return for elections and historic limitations	01/14/13	\$	375	0.5	\$	187.50
(US012433378) Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	for Patriot and contributed subs Review of Section 382 study workpapers.	01/15/13	\$	430	0.5	\$	215.00
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	\$	532.00
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (review revisions to 382 analysis	01/15/13	\$	525	0.5	\$	262.50
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	\$	262.50
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	\$	300.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	Review of Section 382 limit calculation.	01/16/13	\$	430	0.5	\$	215.00
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	3.0	\$ 1	,125.00
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (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	\$	735.00
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	\$	304.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 Magnum Coal limitation work	01/17/13	\$	375	0.5	\$	187.50
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	\$	187.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 Magnum Coal limitation work	01/18/13	\$	375	1.0	\$	375.00
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	3.0	\$	570.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (11	treatment of coal resreves under 382 and use of 338 method for recognizing built in losses post emergence	01/28/13	\$	600	1.2	\$	720.00
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	,444.00
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	1.0	\$	375.00
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	\$	152.00

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
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	01/29/13	\$ 375	4.5	\$ 1,687.50
(03012433376)		4/5/02				
Lambert, John Joseph (US013132913)		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	\$ 114.00
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	\$ 187.50
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	\$ 1,687.50
Bozesky,Anne M. (US011459822)	_	research on Section 382 increased limitation for the difference between percentage depletion and cost depletion.	01/31/13	\$ 430	4.0	\$ 1,720.00

203.2 \$ 65,442.00

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Ernst & Young LLP 10/1/2012 -- 1/31/2013

State and Local Tax Services

Fee Detail

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Class Nanay A	Evecutive Director	print DK web does to prep for mtg and get DK	10/7/2012	Ф <u>Б</u> 2Б 00	1.0	
Flagg,Nancy A.	Executive Director-	print BK web docs to prep for mtg and get BK	10/7/2012	\$ 525.00	1.0	\$ 525.00
(US011940912)	Grade 1 (131)	books from office for client				
Flagg, Nancy A.	Executive Director-	respond to bernie dougherty re: unclaimed	10/10/2012	\$ 525.00	0.9	\$ 472.50
(US011940912)	Grade 1 (131)	property quesiton				
Flagg,Nancy A.	Executive Director-	property tax and emp tax followup	10/16/2012	\$ 525.00	0.3	\$ 157.50
(US011940912)	Grade 1 (131)					

2.2 \$ 1,155.00

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Ernst & Young LLP 10/1/2012 -- 1/31/2013 Fee Detail

Emp/Vendor	Title	Descr	Incur Dt	reed Rate	Hours	Fees @ Rate
Atwood,Ranie Jo	Senior Manager-	Administration - Bankruptcy Fee Preapproval Template (PCAOB Rule 3524(c))	16-Oct-12	\$ 430.00	1.8	\$ 774.00
(US012835180)	Grade 1 (211)	for audit committee				
Atwood,Ranie Jo	Senior Manager-	Administration - Bankruptcy Fee Preapproval Template (PCAOB Rule 3524(c))	17-Oct-12	\$ 430.00	0.4	\$ 172.00
(US012835180)	Grade 1 (211)	for audit committee				
Bozesky, Anne M.	Senior Manager-	E-mails regarding kick-off and work plan for project.	23-Oct-12	\$ 430.00	1.0	\$ 430.00
(US011459822)	Grade 4 (214)					
Ruhmann, Kymberly C.	Staff/Assistant-Grade	Save electronic files to Bankruptcy folder on eDocs	23-Oct-12	\$ 190.00	0.4	\$ 76.00
(US013088154)	3 (443)					
Bozesky,Anne M.	Senior Manager-	kick off meeting with staff to gather SEC documents for study.	24-Oct-12	\$ 430.00	1.0	\$ 430.00
(US011459822)	Grade 4 (214)					
Ruhmann, Kymberly C.	Staff/Assistant-Grade	Save electronic files to Bankruptcy folder on eDocs	24-Oct-12	\$ 190.00	0.3	\$ 57.00
(US013088154)	3 (443)					
Atwood,Ranie Jo	Senior Manager-Grade	prepare November billing analysis to send to L. Peterson @ Foley	12-Dec-12	\$ 430.00	0.8	\$ 344.00
(US012835180)						
Atwood,Ranie Jo	Senior Manager-Grade	prepare November billing analysis to send to L. Peterson @ Foley	13-Dec-12	\$ 430.00	0.4	\$ 172.00
(US012835180)						
Savage,Tara	Manager-Grade 2 (322	Patriot 382 Billing (breakout of hours, emails w Ranie)	18-Dec-12	\$ 375.00	1.3	\$ 487.50
(US012433378)						

7.4 \$ 2,942.50

Exhibit DSummary of Expenses by Category

EXPENSE CATEGORY	EXPENSE
	AMOUNT
Ground Transportation (e.g., mileage, parking,	\$1,562.45
rental car)	
Meals	\$1,170.37
Office Expenses	\$880.20
Total	\$3,613.02

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Exhibit E

Expense Detail

Incur Date	Employee	Rank/Grade	Expenses	Туре	Description
08-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/8/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home
09-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00		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 10/9/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to
10-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/10/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client - site to home
11-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00		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 10/11/12. 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]. \\Home to client site, client
12-Oct-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 13.00		- site to home Traveled from apartment at 275 Union Blvd St Louis, MO 63108 to Patriot Coal at 12312 Olive Blvd. Normal commute to office is 3.5 miles. Commute to Patriot Coal is 14.9 miles. (14.9 - 3.5 = 11.4 miles) - (11.4 miles x 2 trips per day = 22.8 miles)\\275 Union Blvd to 12312 Olive Blvd
12-Oct-2012	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 16.00	Ground Transportation	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 2 days total x 2 times per day (morning and night) x 7 miles = 28 miles\\1733 Redbird Cove to 12312 Olive Blvd
12-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/12/12. 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 = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client - site to home
15-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/15/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client

Incur Date	Employee	Rank/Grade	Expenses	Туре	Description
16-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/16/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client - site to home
17-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/17/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
18-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/18/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
19-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/19/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
22-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/22/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
23-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/23/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
24-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/24/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
25-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/25/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client

Incur Date	Employee	Rank/Grade	Expenses	Туре	Description
26-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/26/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home
05-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.6	Ground Transportation	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 11/512. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home
06-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.6		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 11/6/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home
07-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.6		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 11/512. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home
08-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.6		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 11/8/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to
09-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 6.1		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 the week ended 11/9/12. 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 = .555) [(2.2 miles per day * 5 days in the week) * .555 per mile = \$6.11]\\Home and Client
09-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 63.2		Traveled from home at 275 Union Blvd, St Louis, MO to Patriot Coal at 12312 Olive Blvd. Patriot Coal is 14.9 miles from my apartment while the St Louis Office is 3.5 miles from my apartment. 14.9 - 3.5 = 11.4 miles x 2 trips per day = 22.8 miles per day x 5 days = 114 miles.\\275
09-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.6		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 11/9/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11		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 11/12/12. 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 = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
13-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11		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 11/13/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
14-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11	66	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 11/14/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
15-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11	Ground Transportation 66 Ground Transportation	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 11/15/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
16-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11		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 11/16/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
16-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 6	Ground Transportation	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 the week ended 11/16/12. 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 = .555) [(2.2 miles per day * 5 days in the week) * .555 per
16-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 63	Ground Transportation	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 11/12/12 to 11/16/12. 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 5 days per week = 114 miles for the week\\275 Union to 12312 Olive Blvd
19-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11		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 11/19/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client

Incur Date	Employee	Rank/Grade	Е	xpenses	Туре	Description
20-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$	11.66	Ground Transportation	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 11/20/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home
21-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$	37.74	Ground Transportation	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 11/19/12 to 11/21/12. 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 3 days per week = 68.4 miles for the week\\275 Union to 12312 Olive
21-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$	3.89	Ground Transportation	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 the 3 days ended 11/21/12. 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 = .555) [(2.2 miles per day * 3 days this week) * .555 per mile = \$3.89]\Home and Client
21-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$	11.66	Ground Transportation	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 11/21/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client
30-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$	63.27	Ground Transportation	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 11/26/12 to 11/30/12. 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 5 days per week = 114 miles for the week\\275 Union to 12312 Olive
06-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$	36.00		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 12/04/12 to 12/06/12. Normal commute from 745 Westwood Drive to Ernst & Young officis. 7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home
06-Dec-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	\$	17.76	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 4140 Washington Blvd, MO 63108 (home) and back on 11/26/12 and 11/27/12. Normal commute from 4140 Washington Blvd to Ernst & Young office is .6 mi. one way. Commute to Patriot Coal is 14 mi. resulting in a 8 mi. difference each way. (IRS rate = .555) [(8 miles * 2) * .555 per mile = \$8.88
10-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$	58.00		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 12/10/12 to 12/14/12. Normal commute from 745 Westwood Drive to Ernst & Young officis. 7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home

Incur Date	Employee	Rank/Grade	Expenses	Туре	Description
17-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 58.00		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 12/17/12 - 12/21/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \\Home to client site, client site to home
20-Dec-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 11.10		mileage to Patriot from office for interim. 190 Carondelet Plaza Clayton MO to Patriot
21-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 3.89		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 the week ended 11/21/12. 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 = .555) [(2.2 miles per day * 3 days at Patriot during the
11-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 59.33	3	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	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 90.40		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
12-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 75.19		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	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 7.39	5	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	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.8		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
16-Jan-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 22.60	Ground Transportation	mileage to patriot on January 14th and 16th. 2 days x 20 miles = 40 miles\office to client

Incur Date	Employee	Rank/Grade	E	xpenses	Туре	Description
19-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$	77.41		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
					Ground Transportation -	
19-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$	75.15	Ground Transportation -	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	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$	7.35	Ground Transportation	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 m difference each way. (IRS rate = .565) [(2.2 miles per day * 6 days) * .565 per mile = \$7.35]\\Home and Client
19-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$	59.33	Ground Transportation	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 eacl 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
					Ground Transportation -	
25-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$	33.90	Ground Transportation -	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	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$	77.41		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. on 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
			_		Ground Transportation -	
26-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$	75.15	Ground Transportation -	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	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$	83.06	Ground Transportation -	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 Ern & 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	Orlofsky,Jacob	Staff/Assistant-Grade 4	\$	18.00	,	I billed 10 hours in a day so I took a taxi home at night from the EY Chicago office to my
	(US012921577)	(444)	1		Ground Transportation -	apartment.\\EY Chicago office to my apartment

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
05-Nov-2012	Farmar,Keeley	Staff/Assistant-Grade 3	\$ 107.21	Meals	Lunch with the team in order to discuss interim status. PPED approval, Sarah Miller. Paid
	(US013072652)	(443)			for Jordan Scott, Ben Prange, Zach Follmer, Mary Renee Dufaux and myself.
12-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 44.30	Meals	Lunch to discuss status of interim audit procedures. Also paid for Ben Prange, Mary Renee DuFaux, Zach Follmer, and Keeley Farmar. Approved by engagement partner Mike Hickenbotham.
	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)		Meals	Myself, Jordan Scott, Ben Prange, Keeley Farmar, Ryan Beckmann, Zach Folmer - Audit kick-off working lunch. Mike Hickenbotham, approving PPED
09-Jan-2013	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	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	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	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, Bel Prange, Zach Follmer, Ryan Beckmann, and myself.
14-Jan-2013	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	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 Prang
15-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 31.06		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 Follme and myself.
16-Jan-2013	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	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	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	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 63.08	Meals	Overtime meal, worked on a Saturday. Also paid for Zach Follmer, Keeley Farmar, Ryar Beckmann, and Ben Prange. Approved by PPD Mike Hickenbotham.
19-Jan-2013	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	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	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 40.48		Overtime meal, worked past 8pm. Also paid for Staff Zach Follmer, Keeley Farmar, and Ryan Beckmann. Approved by PPD Mike Hickenbotham.
22-Jan-2013	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.

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
02-Nov-2012	Creative Services Charges	Und ()	\$ 484.00		Creative Service Group charges for the 2012 third quarter review audit committee
	(ZZ00000051)				materials. Charges are for the preparation of finalized audit committee book, print
					production, watermark, color copies, and bound sets, print finishing, text editing and
				Office Expenses	preparation of final deliverable.
01-Dec-2012	AMERICAN EXPRESS	Und ()	\$ 387.00	Office Expenses	Payment to Confirmation.com for cash confirmation services performed in conjunction with
	PURCHASING CARD				our interim audit.
	(USA0085343)				
01-Dec-2012	AMERICAN EXPRESS	Und ()	\$ 9.20	Office Expenses	Courier cost to transport binders from office to client site.
	PURCHASING CARD				
	(USA0085343)				