

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

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

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

SUMMARY SHEET PART I

Name of Applicant:	Ernst & Young LLP
Authorized to provide professional services to:	Debtors and debtors-in-possession
Retention Date:	August 2, 2012, <i>nunc pro tunc</i> to July 9, 2012
Period for which compensation and reimbursement sought:	March 1, 2013 through March 31, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$31,033.50
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$24,826.80
Amount of expenses incurred during this period (net of voluntary reductions):	\$38.27

SUMMARY SHEET PART II

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

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Atwood,Ranie Jo	Senior Manager-Grade 1 (211)	430.0	0.6	\$ 258.00
Beckmann,Ryan M	Staff/Assistant-Grade 4 (444)	190.0	35.0	\$ 6,650.00
Bozesky,Anne M.	Senior Manager-Grade 4 (214)	430.0	4.5	\$ 1,935.00
Cody,Diane L.	Senior Manager-Grade 2 (212)	430.0	17.9	\$ 7,697.00
Cohen,Arthur	Senior Manager-Grade 4 (214)	430.0	0.2	\$ 86.00
Egan,Daniel Robert	Intern (CS)-Grade 1 (511)	190.0	2.0	\$ 380.00
Follmer,Zachary M.	Staff/Assistant-Grade 4 (444)	190.0	31.5	\$ 5,985.00
Hickenbotham,Michael W	Partner/Principal-Grade 1 (111)	525.0	3.0	\$ 1,575.00
Hornburg,David E	Executive Director-Grade 1 (131)	525.0	2.5	\$ 1,312.50
Miller,Sarah J	Partner/Principal-Grade 1 (111)	525.0	3.5	\$ 1,837.50
Redenius,Matthew David	Senior Manager-Grade 1 (211)	430.0	1.0	\$ 430.00
Scott,Jordan Christopher	Senior-Grade 2 (422)	275.0	9.1	\$ 2,502.50
Stone,Trevor	Senior-Grade 1 (421)	275.0	1.4	\$ 385.00
Total			112.2	\$31,033.50

Blended Hourly Rate: \$276.59

SUMMARY SHEET PART III

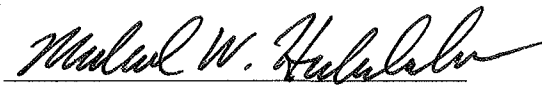
In re Patriot Coal Corp., *et al.*
Summary of Hours and Fees by Project Category for
Services Rendered From March 1, 2013 through March 31, 2013

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee	88.2	\$ 23,064.00
Fee Applications	22.0	\$ 7,109.50
Federal Tax Consulting Services	2.0	\$ 860.00
Administrative Matters	0.0	\$ 0.00
TOTAL:	112.2	\$ 31,033.50

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

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$ 20.13
Meals	\$ 0.00
Office/Other Expenses	\$ 18.14
TOTAL:	\$ 38.27

Dated: April 19, 2013



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

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
04-Mar-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Discuss Mountain State Carbon transaction with engagement quality review partner
04-Mar-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.2	\$ 275.00	\$ 605.00	Completion of review in several audit areas
04-Mar-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Additional documentation performed to update journal entry testing.
05-Mar-2013	Egan, Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	2.0	\$ 190.00	\$ 380.00	Clearing review notes
05-Mar-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Discuss Mountain State Carbon transaction with Katy Winkelmann and Joe Beckerle
05-Mar-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	coal settlement call with Katy Winkelmann and Joe Beckerle
06-Mar-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Prepare proxy fee information
07-Mar-2013	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	0.5	\$ 525.00	\$ 262.50	discussions with rich hoffman and follow up with and sarah miller regarding presentation of deferred taxes on quarterly basis
08-Mar-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	Completion of review in several audit areas
08-Mar-2013	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	0.5	\$ 525.00	\$ 262.50	discussions with rich hoffman and follow up with sarah miller regarding presentation of deferred taxes on quarterly basis
09-Mar-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Prepare proxy audit fee information
11-Mar-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	review of 2013 internal audit plan on mine selections
12-Mar-2013	Cohen, Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.2	\$ 430.00	\$ 86.00	Black lung actuarial support
14-Mar-2013	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.5	\$ 430.00	\$ 1,075.00	Background for bankruptcy memo
15-Mar-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Addressing review notes in Mountain State Carbon transaction workpapers
18-Mar-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared the engagement for Archive
18-Mar-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.3	\$ 430.00	\$ 1,419.00	Reviewing engagement economics with Mike Hickenbotham (2.5), Discussion with Sarah Miller on 2013 site visits (.3), Discussion with Dennis Williams on 2013 site visits (.5)
18-Mar-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Evaluate scoping for SOX testing at mine level
19-Mar-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Cleared manager accrual review notes
19-Mar-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Addressed PCAOB preissuance comments

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
19-Mar-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Quarterly prep meeting to discuss timing, draft of contract issues
19-Mar-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of staffing matters and coordination of audit
19-Mar-2013	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	1.5	\$ 525.00	\$ 787.50	meeing @ patriot to discuss 1 quarter
19-Mar-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Meet with Katy Winkelmann and Joe Beckerle to discuss Q1 review accounting issues and 2013 audit timeline
20-Mar-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Associated Evidence (2.0), Addressed Review Comments (6.0)
20-Mar-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Completing walkthrough templates (4.9 hours). Adding additional documentation within the conclusions regarding update testing for review/retest controls (3.1 hours).
21-Mar-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Addressed Review Comments
21-Mar-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.5	\$ 190.00	\$ 1,425.00	Completion of clearing review comments.
22-Mar-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Addressed Review Comments
22-Mar-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.0	\$ 190.00	\$ 1,330.00	Completion of clearing review comments.
22-Mar-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Procedures for archiving, discussion with Ryan Beckmann and Zach Folmer
25-Mar-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Completion of clearing review comments.
26-Mar-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Completion of clearing review comments.
27-Mar-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.8	\$ 430.00	\$ 344.00	pre-issuance discussion with Hickenbotham, Miller

∑ hours = 88.2 ∑ (hours*rate) = \$ 23,064.00

Ernst & Young LLP
 3/1/2013 -- 3/31/2013
 Fee Detail

Federal Tax Consulting Services
 Exhibit A-2

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Section 382 coordination and methodology documentation	13-Mar-2013	\$ 430	2.0	\$ 860	Federal Consulting Services
						2.0	860.00

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
04-Mar-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.6	\$ 430.00	\$ 688.00	invoice prep
04-Mar-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.7	\$ 275.00	\$ 1,017.50	Preparation of January monthly fee statement
04-Mar-2013	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	0.6	\$ 430.00	\$ 258.00	Prepared February Invoice
04-Mar-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	Prepared February Invoice
05-Mar-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Prepared February Invoice
06-Mar-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	Invoice preparation
11-Mar-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	adjustments made to invoice post attorney comments
12-Mar-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	adjustments made to invoice post attorney comments
13-Mar-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	adjustments made to invoice post attorney comments
19-Mar-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.2	\$ 430.00	\$ 86.00	discussion with Foley on Feb bill (invoicing)
22-Mar-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Preparation of invoice
			22.0	\$	7,109.50	