

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:

October 15, 2013 at 4:00 p.m. (prevailing
Central Time)

Hearing Date (if necessary):

October 22, 2013 at 10:00 a.m.
(prevailing Central Time)

Hearing Location:

Courtroom 7 North

**THIRD 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:

February 1, 2013 through July 31, 2013

Amount of Compensation Sought as
Actual, Reasonable and Necessary:

\$887,537.00

Amount of Expense Reimbursement Sought
as Actual, Reasonable and Necessary:

\$3,904.94

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.

Total Fees and Expenses, this Compensation Period:	\$891,441.94
Less: Aggregate Amounts Paid to Date:	\$713,934.54
Net Amount Requested for Payment:	\$177,507.40
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:

Date Served	Period Covered	Requested		Paid Pursuant to Compensation Order	
		Fees	Expenses	Fees (80% of Requested Amount)	Expenses
3/19/13	2/1/13 – 2/28/13	\$324,446.00	\$1,978.54	\$259,556.80	\$1,978.54
4/19/13	3/1/13 – 3/31/13	\$31,033.50	\$38.27	\$24,826.80	\$38.27
5/20/13	4/1/13 – 4/30/13	\$92,150.00	\$624.06	\$73,720.00	\$624.06
6/20/13	5/1/13 – 5/31/13	\$88,755.00	\$167.36	\$71,004.00	\$167.36
7/19/13	6/1/13 – 6/30/13	\$148,060.00	\$337.95	\$118,448.00	\$337.95
8/20/13	7/1/13 – 7/31/13	\$203,092.50	\$758.76	\$162,474.00	\$758.76
Totals:		\$887,537.00	\$3,904.94	\$710,029.60	\$3,904.94

Ernst & Young LLP ("EY LLP" or the "Applicant"), 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 "Debtors"), respectfully represents:

INTRODUCTION

1. This is the Applicant's third 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 February 1, 2013 through July 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 \$887,537.00, representing the fees for the Applicant's actual time charges for 3,058.8 hours of professional services rendered during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$3,904.94, for a total of \$891,441.94, 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 \$710,029.60 of the above fees, and \$3,904.94 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 "Petition Date"), the Debtors filed their voluntary chapter 11 petitions for relief (the "Chapter 11 Cases") 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 Audit Engagement Letter, the Carve-Out Audit Engagement Letter, and the Tax Engagement Letter, the Debtors retained the Applicant to provide the following services:

a. The services under the Audit Engagement Letter include the following services (the “2012 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 services under the Tax Engagement Letter include the following services (the “Tax Advisory 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(l)(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(l)(5) or elect section 382(l)(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 tax-efficient 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 inter-company 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 “First Expansion Application”) [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 “First Additional Engagement Letter”), *nunc pro tunc* to February 26, 2013.

13. Under the First Additional Engagement Letter, the Debtors retained the Applicant to provide the following services (the “2013 Audit 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 “First Expansion Order”).

15. On April 2, 2013, the Debtors filed their Second 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 March 18, 2013 (the “Second Expansion Application”) [Docket No. 3501]. The Second 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 March 18, 2013 (the “Second Additional Engagement Letter,” and collectively with the Audit Engagement

Letter, the Carve-Out Audit Engagement Letter, the Tax Engagement Letter, and the First Additional Engagement Letter, the “Engagement Letters”), *nunc pro tunc* to March 18, 2013.

16. Under the Second Additional Engagement Letter, the Debtors retained the Applicant to provide the following services:

- Auditing and reporting on the financial statements and supplemental schedules of the Patriot Coal Corporation 401(k) Retirement Plan (the “Plan”) for the year ended December 31, 2012, for inclusion in the Plan’s Form 5500 filing with the Employee Benefits Security Administration of the Department of Labor (the “Plan Audit Services”); and
- Performing any special audit-related projects that are integral to and necessary for the Plan Audit Services, such as research and/or consultation on special Plan business or financial issues (i.e., plan amendments, plan suspensions, etc.) (the “Special Plan Audit-Related Services”).²

17. On April 22, 2013, the Court entered an order approving the Second Expansion Application, *nunc pro tunc* to March 18, 2013 [Docket No. 3766] (the “Second Expansion Order,” and collectively with the Retention Order and the First Expansion Order, the “Retention Orders”).

MONTHLY FEE STATEMENTS

18. With respect to the Compensation Period, the Applicant distributed six monthly fee statements to the Service Parties on (a) March 19, 2013 for the period from February 1, 2013 through February 28, 2013 requesting \$324,446.00 in fees and \$1,978.54 in expenses (the “February Fee Statement”); (b) April 19, 2013 for the period from March 1, 2013 through March 31, 2013 requesting \$31,033.50 in fees and \$38.27 in expenses (the “March Fee Statement”); (c)

² The services that the Applicant provided to the Debtors pursuant to the Engagement Letters shall be referred to collectively as the “Services.” Pursuant to the Second Additional Engagement Letter and the Second Expansion Order, the Applicant charges the Debtors a fixed fee, rather than an hourly rate, for the Plan Audit Services. All of the Services other than the Plan Audit Services shall be referred to collectively as the “Hourly Services.”

May 20, 2013 for the period from April 1, 2013 through April 30, 2013 requesting \$92,150.00 in fees and \$624.06 in expenses (the “April Fee Statement”); (d) June 20, 2013 for the period from May 1, 2013 through May 31, 2013 requesting \$88,755.00 in fees and \$167.36 in expenses (the “May Fee Statement”); (e) July 19, 2013 for the period from June 1, 2013 through June 30, 2013 requesting \$148,060.00 in fees and \$337.95 in expenses (the “June Fee Statement”); and (f) August 20, 2013 for the period from July 1, 2013 through July 31, 2013 requesting \$203,092.50 in fees and \$758.76 in expenses (the “July Fee Statement,” and together with the February Fee Statement, the March Fee Statement, the April Fee Statement, the May Fee Statement, and the June Fee Statement, the “Monthly Fee Statements”).

19. No party has filed an objection to the Monthly Fee Statements, and neither the Applicant nor its counsel has received any objections to the Monthly Fee Statements.

20. The Debtors currently owe the Applicant the amount of \$177,507.40, which amount represents 20% of the fees sought in the Monthly Fee Statements.

21. 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**

22. 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 for the Hourly Services comply with the terms of the Engagement Letters and Retention Orders, 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.

23. The attached Exhibit B sets forth a summary of fees billed by project category.

24. 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 for the Hourly Services are annexed to this Application as Exhibit C.

25. Attached hereto as Exhibit D is a table setting forth a summary of the actual and necessary expenses incurred by EY LLP in connection with performance of the Services. Exhibit E sets forth the detailed, contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

26. During the Compensation Period, the Applicant provided services falling under the project categories of: 2013 Audit Services, Fee/Employment Applications, Federal Tax Consulting Services, Plan Audit Services, and Special Plan Audit-Related Services.

27. The Applicant has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate.

2013 Audit Services (Hourly Fee)

28. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals performing the 2013 Audit Services.

29. In performing the 2013 Audit Services, the Applicant's professionals expended a total of 2,538.6 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$772,872.00 in fees.

Fee/Employment Applications (Hourly Fee)

30. The Applicant's Professionals have also spent time during the Compensation Period preparing the Monthly Fee Statements and the Applicant's second interim fee application (the "Fee/Employment Application Services").

31. In connection with the Fee/Employment Application Services, the Applicant's professionals expended a total of 78.2 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$23,255.00.

Federal Tax Consulting Services (Hourly Fee)

32. 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").

33. In performing the Federal Tax Consulting Services, the Applicant's professionals expended a total of 217.5 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$65,695.00 in fees.

Plan Audit Services (Fixed Fee)

34. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals performing the Plan Audit Services.

35. Pursuant to the Second Additional Engagement Letter and the Second Expansion Order, the Applicant charges the Debtors a fixed fee, rather than an hourly rate, for the Plan Audit Services. In performing the Plan Audit Services, the Applicant's professionals expended a total of 221.9 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$25,000.00 in fees.

Special Plan Audit-Related Services (Hourly Fee)

36. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals performing the Special Plan Audit-Related Services.

37. In performing the Special Plan Audit-Related Services, the Applicant's professionals expended a total of 2.6 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$715.00 in fees.

JOHNSON FACTORS

38. 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).

39. 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) Time limitations imposed by the client or the circumstances. EY LLP 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

40. 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.

41. 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 \$887,537.00 and reimbursement for actual and necessary expenses incurred during the Compensation Period in the amount of \$3,904.94 for a total of \$891,441.94; (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.

[Signature page follows.]

[Signature page for Third Interim Application of Ernst & Young LLP]

Dated: September 5, 2013
St. Louis, Missouri

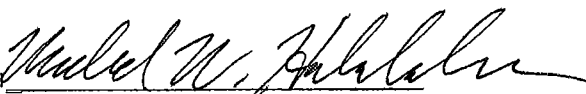
By 
Michael W. Hickenbotham, Partner
ERNST & YOUNG LLP

Exhibit A

Summary of Professionals, Hours and Rates for Hourly Services Rendered

NAME OF PROFESSIONAL	TITLE	HOURLY BILLING RATE	TIME BILLED HOURS	TOTAL COMPENSATION
Atwood, Ranie Jo	Senior Manager-Grade 1	\$430.00	19.10	\$8,213.00
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$190.00	251.00	\$47,690.00
Binkley, Nadia	Senior-Grade 3	\$275.00	7.00	\$1,925.00
Bishop, Patrick	Staff/Assistant-Grade 4	\$190.00	4.00	\$760.00
Bozesky, Anne M.	Senior Manager-Grade 4	\$430.00	18.80	\$8,084.00
Chellappa, Rachel	Senior-Grade 1	\$275.00	3.40	\$935.00
Chen, David	Senior-Grade 1	\$275.00	11.50	\$3,162.50
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	110.70	\$47,601.00
Cohen, Arthur I.	Senior Manager-Grade 4	\$430.00	7.30	\$3,139.00
Conat, Arthur L.	Executive Director-Grade 1	\$525.00	4.50	\$2,362.50
Couch, Timothy	Staff/Assistant-Grade 3	\$190.00	88.30	\$16,777.00
Danmola, Taiwo	Partner/Principal-Grade 1	\$600.00	3.50	\$2,100.00
Deptula, Stanley L.	Partner/Principal-Grade 1	\$600.00	8.60	\$5,160.00
Dohrmann, Charles	Executive Director-Grade 1	\$525.00	0.80	\$420.00
Dolan, Daniel J.	Partner/Principal-Grade 1	\$525.00	2.00	\$1,050.00
Egan, Daniel Robert	Intern (CS)-Grade 1	\$190.00	58.00	\$11,020.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	184.50	\$35,055.00
Follmer, Zachary M.	Staff/Assistant-Grade 4	\$190.00	180.60	\$34,314.00
Fratila, Andreea	Senior-Grade 2	\$275.00	2.00	\$550.00
Gabrielson, Matthew Todd	Senior Manager-Grade 2	\$430.00	31.70	\$13,631.00
Golding, Michael Patrick	Staff/Assistant-Grade 3	\$190.00	15.80	\$3,002.00
Hartley, Adrian	Manager-Grade 4	\$375.00	23.50	\$8,812.50
Henson, Don	Senior Manager-Grade 2	\$430.00	11.00	\$4,730.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	162.00	\$85,050.00
Hornburg, David E.	Executive Director-Grade 1	\$525.00	60.50	\$31,762.50
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	23.60	\$12,390.00
Huelsing, Sarah Michelle	Manager-Grade 1	\$375.00	11.30	\$4,237.50
Hunt, Mollie Colleen	Senior-Grade 3	\$275.00	35.80	\$9,845.00
Johnson, Gerald W.	Senior Manager-Grade 1	\$430.00	7.00	\$3,010.00
Kumar, Shalki Pawan	Associate	\$190.00	1.00	\$190.00
LaHaie, Jana	Staff/Assistant-Grade 2	\$190.00	0.20	\$38.00
Lahoti, Bhavana Sachin	Manager-Grade 1	\$375.00	19.00	\$7,125.00
Lambert, John Joseph	Staff/Assistant-Grade 4	\$190.00	5.30	\$1,007.00

Laplant, Steven J.	Senior Manager-Grade 4	\$430.00	3.70	\$1,591.00
Laughlin, Katherine Grace	Senior-Grade 1	\$275.00	0.10	\$27.50
Lloyd, Meredith Christine	Senior Manager-Grade 4	\$430.00	1.00	\$430.00
Meier, Joshua Charles	Staff/Assistant-Grade 4	\$190.00	12.30	\$2,337.00
Menchella, John	Staff/Assistant-Grade 3	\$190.00	106.50	\$20,235.00
Miller, Sarah J.	Partner/Principal-Grade 1	\$525.00	99.70	\$52,342.50
Natarajan, Shiva	Senior-Grade 2	\$275.00	253.00	\$69,575.00
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	78.00	\$14,820.00
O'Connell, Michael	Staff/Assistant-Grade 4	\$190.00	13.00	\$2,470.00
Orlofsky, Jacob	Staff/Assistant-Grade 4	\$190.00	1.40	\$266.00
Peck V, Myron K.	Executive Director-Grade 1	\$525.00	4.30	\$2,257.50
Peeples, Emily Kathryn	Intern (CS)-Grade 1	\$190.00	16.00	\$3,040.00
Prange, Benjamin R.	Senior-Grade 1	\$275.00	92.20	\$25,355.00
Reddick, Nathan D.	Senior-Grade 2	\$275.00	28.50	\$7,837.50
Redenius, Matthew David	Senior Manager-Grade 1	\$430.00	208.20	\$89,526.00
Ritz, Amy Felice	Executive Director-Grade 1	\$525.00	3.00	\$1,575.00
Samuel, Angela D.	Senior-Grade 4	\$275.00	0.20	\$55.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	29.10	\$15,277.50
Savage, Tara	Manager-Grade 2	\$375.00	22.30	\$8,362.50
Scott, Jordan Christopher	Senior-Grade 2	\$275.00	156.60	\$43,065.00
Scott, Jordan C.	Senior-Grade 3	\$275.00	136.00	\$37,400.00
Speedling, Michael Patrick	Manager-Grade 4	\$375.00	9.00	\$3,375.00
Sterling, Ian P.	Senior Manager-Grade 1	\$430.00	1.20	\$516.00
Stone, Trevor	Senior-Grade 1	\$275.00	79.60	\$21,890.00
Tlalka, Marta	Senior-Grade 1	\$275.00	0.50	\$137.50
Uebelhack, David	Executive Director-Grade 3	\$525.00	1.00	\$525.00
Votta, James C.	Partner/Principal-Grade 1	\$525.00	1.00	\$525.00
Wells, Benjamin E.	Staff/Assistant-Grade 3	\$190.00	19.00	\$3,610.00
West, Jason	Manager-Grade 1	\$375.00	0.10	\$37.50
Zhao, Yiting	Intern (CS)-Grade 1	\$190.00	80.00	\$15,200.00
Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	7.10	\$3,727.50
Total			2,836.9	\$862,357.00
	Blended Rate:	\$303.98		

Summary of Professionals, Hours and Rates for Plan Audit Services Rendered (Fixed Fee)

NAME OF PROFESSIONAL	TITLE	TIME HOURS	TOTAL COMPENSATION
Blee, Meredith Lee	Staff/Assistant – Grade 4	3.0	
Cody, Diane L.	Senior Manager-Grade 2	35.6	
Hickenbotham, Michael W.	Partner/Principal-Grade 1	3.8	
Laux, Christopher J.	Senior Manager-Grade 4	1.0	
McDonald, Stephanie	Staff/Assistant-Grade 3	72.9	
Menchella, John	Staff/Assistant-Grade 3	98.0	
Scott, Jordan Christopher	Senior-Grade 2	7.1	
Winikates, Eileen S.	Executive Director-Grade 2	0.5	
Total		221.9	\$25,000.00

Exhibit B

Summary of Time by Project Category

PROJECT CATEGORY (HOURLY FEES)	TIME BILLED HOURS	TOTAL COMPENSATION
2013 Audit Services	2,538.6	\$772,872.00
Fee Applications	78.2	\$23,255.00
Federal Tax Consulting Services	217.5	\$65,695.00
Special Plan Audit-Related Services	2.6	\$715.00
Subtotal:	2,836.9	\$862,537.00
PROJECT CATEGORY (FIXED FEES)	TIME BILLED HOURS	TOTAL COMPENSATION
Plan Audit Services	221.9	\$25,000.00
Subtotal:	221.9	\$25,000.00
Grand Total (Fixed Fee and Hourly Fee):	3,058.8	\$887,537.00

Exhibit C

Time Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
12-Jan-2013	A Binder (0008)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
01-Feb-2013	General (0000)	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Adjusting analysis per manager review (.7). Drafting the ASRM file (.5). Making adjustments per engagement actuary's review (.2).
01-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	3.4	\$ 430.00	\$ 1,462.00	actuarial support- Evaluate liabilities related to Black Lung exposures
01-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.0	\$ 430.00	\$ 3,010.00	review of A/R (3.5); clearing of internal control review notes (1.5); clearing of A/R review notes (2);
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Compilation of tax provision memo
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Current year income taxes review - FIN 48 workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Current year income taxes review - Provision calculation, AMT & rate rec. workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.9	\$ 275.00	\$ 247.50	Current year income taxes review - State ETR, WV Tax Calc, KY Tax Calc workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Current year income taxes review - Tax depletion workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.9	\$ 275.00	\$ 797.50	Current year income taxes review - Temporary and Permanent differences supporting workpaper tie-out.
01-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Prior year valuation allowance analysis; Phone calls with Kim and Rich discussing the projected reversal of DTAs and DTLs.
01-Feb-2013	TOC - Review of IA (0021)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Update Testing performed on unbilled receivables
01-Feb-2013	TOC - Principal Test (0022)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.4	\$ 275.00	\$ 1,485.00	Addressed manager level control testing comments to ensure appropriate considerations were given any outstanding items.
01-Feb-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Performed testing on search for unrecorded liabilities
01-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Meeting with Jessie Bailey to discuss accrued royalties (2). Documentation and testing of accrued royalties (2.2).
01-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	5.5	\$ 190.00	\$ 1,045.00	actuarial support- Evaluate liabilities related to Black Lung exposures
01-Feb-2013	Bankruptcy (LSTC)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Tested Rejected Leases
01-Feb-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Meeting with Jessie Bailey to discuss and obtain Documentation and testing of accrued royalties 3.8.
01-Feb-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Investigated significant accrual fluxuations
01-Feb-2013	YE - Provisions, accrued, & ot (0045)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Performed detail review of salaries payable accruals as of 12/31/12.
01-Feb-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.8	\$ 190.00	\$ 1,102.00	Documented accrued vacation 5.8.
01-Feb-2013	YE - Income Taxes (0043)	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	2.5	\$ 190.00	\$ 475.00	Prepared and ticked and tied depletion workpapers for the FY 2012 year end provision
01-Feb-2013	YE - Income Taxes (0043)	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	0.3	\$ 190.00	\$ 57.00	Prepared the deferred tax workpapers for the FY2012 year end provision
01-Feb-2013	YE - Income Taxes (0043)	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	0.4	\$ 190.00	\$ 76.00	Verified the FY2012 effective tax rate workpaper for the year end provision
01-Feb-2013	YE - Non-pension post-retireme (0044)	Laughlin,Katherine Grace (US013095616)	Senior-Grade 1 (421)	0.1	\$ 275.00	\$ 27.50	actuarial support review for evaluating liabilities related to Black Lung exposures
01-Feb-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Bankruptcy claims testing.
01-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.5	\$ 525.00	\$ 787.50	Income tax review, discussions regarding allocation of valuation allowance to current and long term, discussions internally with ranie atwood and trevor stone (1), calls and discssions with the audit team including Mike Hickebothom and sarah miller (.3). also discussions and related follow up with company personnel related to reversal of timing items (.2)
01-Feb-2013	YE - Income Taxes (0043)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.5	\$ 275.00	\$ 1,237.50	Review of PY and CY allocation of valuation allowance.
01-Feb-2013	General (0000)	West,Jason (US013340623)	Manager-Grade 1 (321)	0.1	\$ 375.00	\$ 37.50	actuarial support- Review and create supporting workpapers for liabilities related to Black Lung exposures
02-Feb-2013	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Cleared Accrued Electric Review Notes (1); Investigated flux explanations for long term liabilities (1);
02-Feb-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Documented vacation accrual
02-Feb-2013	YE - Equity (0048)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Preparing joint venture analytic for WWMV and Rhino.
02-Feb-2013	YE - Non-pension post-retireme (0044)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.0	\$ 430.00	\$ 2,580.00	review of OPEBs
02-Feb-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Documented update tests of controls
02-Feb-2013	YE - Accounts Payable (0042)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Investigated invoice related to search for unrecorded liability
02-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	\$ 275.00	\$ 962.50	Changes to summary review memorandum for partner comments.
02-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
03-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.6	\$ 525.00	\$ 1,365.00	Prepare documentation for deferred tax presentation
03-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review OPEB liability workpapers
03-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Review year end ARO workpapers
04-Feb-2013	YE - ARO (0050)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.7	\$ 275.00	\$ 1,292.50	Addressed executive level review comments regarding testing of the asset retirement obligation cash flows and cost assumptions.
04-Feb-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Addressed executive level review comments regarding testing of the workers compensation and retiree healthcare rollovers.
04-Feb-2013	TOC - Principal Test (0022)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.7	\$ 275.00	\$ 742.50	Addressed executive level review comments regarding testing of controls, including financial statement close process and mine level tests of controls.
04-Feb-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Patriot selenium cost estimate adjustments, clearing review notes.
04-Feb-2013	YE - Provisions, accrued, & ot (0045)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.4	\$ 190.00	\$ 1,406.00	Documented accrued vacation
04-Feb-2013	YE - Equity (0048)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.1	\$ 190.00	\$ 589.00	Preparing joint venture WWMV financial statement analysis.
04-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Prepared operating expense analytic.
04-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	5.8	\$ 275.00	\$ 1,595.00	Current year income taxes review - Temporary and Permanent differences supporting workpaper tie-out.
04-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Current year income taxes review - VA allocaion workpaper tie-out.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
04-Feb-2013	YE - Non-pension post-retiree (0044)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	review of OPEBs
04-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Performing search for debit balances within AP and documenting search.
04-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.0	\$ 525.00	\$ 525.00	review of tax provision which includes classification of current versus long term for valuation allowance and reversal of deferred tax assets and liabilities.
04-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.7	\$ 190.00	\$ 513.00	Performing independent test of controls for control financial statement close process and documenting testing.
04-Feb-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Redocumented AR procedures based on management review
04-Feb-2013	YE - Investments (0038)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.9	\$ 275.00	\$ 1,347.50	Preparation of YE investment JV analytics.
04-Feb-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Review of workpapers and audit files to determine completeness.
04-Feb-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	3.0	\$ 375.00	\$ 1,125.00	Detail/General Review of LA Tests
04-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	7.5	\$ 190.00	\$ 1,425.00	Clearing of review notes in accrued expenses (4.5). Clearing of review notes in cash (3)
04-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	2.0	\$ 375.00	\$ 750.00	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
04-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discuss income tax error with Mike Hickenbotham, Ruth Saphian, and Ken Marceron
04-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.1	\$ 430.00	\$ 43.00	actuarial support- Evaluate liabilities related to Black Lung exposures
04-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Discussion on tax related disclosures with national office
04-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of selenium memorandum
04-Feb-2013	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.0	\$ 430.00	\$ 860.00	Memorandum on IRS Notice 2003-65 and IRC section 382 percentage depletion deductions.
04-Feb-2013	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.5	\$ 430.00	\$ 1,075.00	Research of IRS Notice 2003-65 and built-in deductions for IRC section 382
04-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.5	\$ 430.00	\$ 3,225.00	review of internal control walk throughs (3.8). PTP review of walk throughs and narrative (3.7)
05-Feb-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Performed annual independence procedures including global watchlist searches to identify any potential independence issues.
05-Feb-2013	YE - Provisions, accrued, & ot (0045)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.9	\$ 275.00	\$ 797.50	Performed detail review of the year-end vacation accrual.
05-Feb-2013	YE - Revenue & Expenses (0049)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Performed detail review of other revenue lead and operating expense analytics.
05-Feb-2013	TOC - Review of IA (0021)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Addressed executive level review comments regarding testing of controls and walkthroughs.
05-Feb-2013	Bankruptcy (LSTC)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	Review of rejected contract testing.
05-Feb-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Patriot selenium cost estimate adjustments, clearing review notes.
05-Feb-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Improving documentation of interest related to the DIP Financing and debt confirmations.
05-Feb-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Obtaining and documenting debt confirmations.
05-Feb-2013	YE - Equity (0048)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.6	\$ 190.00	\$ 304.00	Improving documentation of WWMV and Rhino financial statement analyses and meeting with Nichole Anderson to discuss WWMV adjustment.
05-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Prepared SG&A Lead and obtained and documented necessary flux explanations.
05-Feb-2013	YE - ARO (0050)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.3	\$ 275.00	\$ 2,007.50	Detail review of asset retirement obligations
05-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.2	\$ 275.00	\$ 330.00	Prior year valuation allowance analysis - Meeting with Hornburg and Atwood to discuss deferred turn projection (.7). Update call with Miller (.2) and a call to Rich for discussion of expanded pojection (.3).
05-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.4	\$ 275.00	\$ 110.00	Prior year valuation allowance analysis - Review of deferred turing projection.
05-Feb-2013	YE - Non-pension post-retiree (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	6.5	\$ 190.00	\$ 1,235.00	Patriot Coal - retirement plan assumptions review
05-Feb-2013	YE - Non-pension post-retiree (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of per capita cost assumption
05-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Obtaining and documenting payment support for Kentucky property taxes.
05-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.0	\$ 525.00	\$ 525.00	review of tax provision which includes classification of current versus long term for valuation allowance and reversal of deferred tax assets and liabilities.
05-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	2.2	\$ 430.00	\$ 946.00	review of deferred scheduling and valuation allowance allocation
05-Feb-2013	YE - Cash (0033)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Redocumented cash workpapers per management review comments
05-Feb-2013	YE - A/R (0034)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.6	\$ 190.00	\$ 494.00	Redocumented AR workpapers per management review
05-Feb-2013	YE - Accounts Payable (0042)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Documented support related to MSHA fine testing
05-Feb-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Clearing of review notes in accounts receivable 1.9
05-Feb-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.6	\$ 190.00	\$ 304.00	Improving IA's documentation in the coal sales and PTP walkthroughs.
05-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Actuarial support - perform testing on liabilities related to Black Lung exposures
05-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	8.2	\$ 190.00	\$ 1,558.00	mine level narratives, updating ye 05.12b for current year
05-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
05-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Discussion on tax related disclosures with national office
06-Feb-2013	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Addressing review notes related to access .5
06-Feb-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Addressed independent review comments (pre-issuance checklsit) regarding planning and walkthroughs of more subjective audit areas.
06-Feb-2013	YE - Non-pension post-retiree (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.8	\$ 275.00	\$ 1,320.00	Drafted a discount determination memo regarding use of the Mercer bond model discount rate compared to risk free rate (3.2); Performed tie-out of retiree healthcare costs in the Mercer valuation (1.6).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
06-Feb-2013	Bankruptcy (LSTC)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	review of bankruptcy - LSTC
06-Feb-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.3	\$ 275.00	\$ 2,007.50	Review of personal property tax accrual (3.2) and vacation accrual (4.1)
06-Feb-2013	YE - Provisions, accrued, & ot (0045)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Actuarial review of patriot environmental reserve
06-Feb-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Obtaining DIP confirmation and discussing with Robert Mead and Michael Smolow.
06-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Meeting with Jessie Bailey to discuss necessary support for coal royalty income and discussing the causes of significant variances in coal royalty income year over year and documenting the explanation received.
06-Feb-2013	YE - Income Taxes (0043)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Agreeing permanent tax differences into debt workpapers.
06-Feb-2013	YE - Non-pension post-retireme (0044)	Sterling,Ian P. (US012029826)	Senior Manager-Grade 1 (211)	1.2	\$ 430.00	\$ 516.00	Actuarial review of black lung
06-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Meeting with Ashley Andrews and Dave Parisotto to discuss significant year over year fluxes in M&S RNI and Miscellaneous accounts, respectively, and documenting explanations received.
06-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	\$ 190.00	\$ 361.00	Performing search for unrecorded liabilities through 2/6/2013.
06-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	3.5	\$ 525.00	\$ 1,837.50	review of tax provision and related workpapers which includes classification of current versus long term for valuation allowance and reversal of deferred tax assets and liabilities.
06-Feb-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Created memorandum describing update test of control procedures
06-Feb-2013	YE - Accounts Payable (0042)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.4	\$ 190.00	\$ 1,026.00	Documented support related to MSHA fine testing
06-Feb-2013	Archiving (0009)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	\$ 275.00	\$ 962.50	Preparation of archiving checklist.
06-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Tied 10K to OAR
06-Feb-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.9	\$ 190.00	\$ 741.00	Improving documentation within various walkthroughs performed by IA (2.6) as well as improving the documentation within the IA-prepared narratives (1.3).
06-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	1.5	\$ 190.00	\$ 285.00	Performed testing related to black lung liability
06-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	8.8	\$ 190.00	\$ 1,672.00	Review and testing of 10-K supporting documents 8.8
06-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review actuarial summary memo for workers' comp
06-Feb-2013	General (0000)	Votta,James C. (US012073277)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of acuarial assumptions used.
06-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.5	\$ 430.00	\$ 215.00	actuarial support- Evaluate liabilities related to Black Lung exposures
06-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion on tax related disclosures with national office
06-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of actuary memos on opeb's.
06-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	6.0	\$ 430.00	\$ 2,580.00	review of internal control related to mine coal inventory and coal sales (1.3); review of access testing (.5); review of purchasing internal controls (2); review of financial statement close process controls (.7); review of land management controls (.5); review of contract mining controls (.7); review of capex control (.3)
07-Feb-2013	Tie-out (0012)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.7	\$ 275.00	\$ 742.50	Performed tie out of the draft 10-k footnotes and MD&A to audited workpapers.
07-Feb-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Drafted preliminary opinions for both the financial statement audit and the report regarding internal control over financial reporting.
07-Feb-2013	YE - Equity (0048)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Performed testing of equity rollforward, including supporting material components with audited workpapers.
07-Feb-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Patriot selenium cost estimate adjustments, clearing review notes.
07-Feb-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Obtaining and documenting support for Badgett debt.
07-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Meeting with Jessie Bailey to discuss significant fluctuations in coal royalty income from WWMV and Peabody year over year and documenting explanation received.
07-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.9	\$ 275.00	\$ 247.50	Prior year valuation allowance analysis: Phone calls with Kim and Rich discussing the projected reversal of DTAs and DTLs.
07-Feb-2013	YE - Non-pension post-retireme (0044)	Laplant,Steven J (US011345154)	Senior Manager-Grade 4 (214)	1.5	\$ 430.00	\$ 645.00	Patriot - review of actuarial assumptions being used in the 12/31/12 financial statement for reasonableness
07-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.6	\$ 190.00	\$ 114.00	Patriot Coal - retirement plan assumptions review
07-Feb-2013	YE - Non-pension post-retireme (0044)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	4.6	\$ 375.00	\$ 1,725.00	Patriot Coal - retirement plan assumptions review
07-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Review of per capita cost assumption
07-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	3.2	\$ 525.00	\$ 1,680.00	review of tax provision and related workpapers including the classification of current versus long term for valuation allowance and the reversal of deferred tax assets and liabilities.
07-Feb-2013	WT - Compensation & Benefits (0016)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Improving documentation within Comp & Benefits walkthrough.
07-Feb-2013	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	11.0	\$ 275.00	\$ 3,025.00	Preparation of bankruptcy test of controls and WT.
07-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Completing update testing of FSCP controls.
07-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.6	\$ 190.00	\$ 114.00	Improving documentation within comp & benefits TOC workbook.
07-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Improving documentation within land management TOC workbook.
07-Feb-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	Documented example of journal entry testing
07-Feb-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 3 (444)	2.1	\$ 190.00	\$ 399.00	Obtaining and documenting meeting minutes through year-end.
07-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	9.7	\$ 190.00	\$ 1,843.00	Tied draft of 10K to audit workpapers and prior year 10K
07-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	\$ 190.00	\$ 361.00	Tying out debt footnote to debt workpapers.
07-Feb-2013	WT - Land Management (0014)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Improving documentation within the land management walkthrough.
07-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.5	\$ 190.00	\$ 95.00	Discussion with Art Cohn related to black lung liability
07-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	8.2	\$ 190.00	\$ 1,558.00	Agreement of 10K and FS notes, footing

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
07-Feb-2013	General (0000)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Meeting with Jordan to go over reviewed tax workpapers (1.2) , meeting with Kim to request a few outstanding issues (.5), and clearing review notes on tax workpapers (1.9)
07-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	review of mine level controls
07-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review audit issues summary memo
07-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	1.1	\$ 430.00	\$ 473.00	actuarial support- Evaluate liabilities related to Black Lung exposures
07-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion of AR comments and review notes
07-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of inventory detailed LCM testing and related memo on approaches
07-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of inventory fly over testing
07-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of inventory rollforward procedures
07-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of testing approach and supporting schedules for m&s inventory
08-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.2	\$ 275.00	\$ 330.00	Meeting with Ranie and Hornburg to discuss CY workpapers and issues related to State NOL and FIN 48.
08-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.1	\$ 275.00	\$ 27.50	Prior year valuation allowance analysis: Phone calls with Kim and Rich discussing the projected reversal of DTAs and DTLs.
08-Feb-2013	YE - Income Taxes (0043)	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	0.3	\$ 190.00	\$ 57.00	Prepared the rate reconciliation workpaper for the FY2012 year end provision
08-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.0	\$ 525.00	\$ 525.00	review of tax provision which includes classification of current versus long term for valuation allowance and reversal of deferred tax assets and liabilities.
08-Feb-2013	YE - Income Taxes (0043)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	\$ 275.00	\$ 2,200.00	Preparation of income tax workpapers.
08-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	3.8	\$ 430.00	\$ 1,634.00	YE tax workpaper review
08-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Current year income taxes - Preparing Draft Tax Review Memo
08-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.7	\$ 275.00	\$ 1,017.50	Current year income taxes review - Final tie-out of CY tax workpapers
08-Feb-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Review and reperformance of IA's coal inventory walkthrough.
08-Feb-2013	Tie-out (0012)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.8	\$ 275.00	\$ 2,145.00	Performed detail tie out of footnotes and MD&A.
08-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Tied draft of the 10K to audited workpapers
08-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.2	\$ 190.00	\$ 1,368.00	Preparing Footnote Disclosure Support Mapping.
08-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	4.0	\$ 190.00	\$ 760.00	Performed actuarial analysis on black lung liability analysis
08-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	6.0	\$ 190.00	\$ 1,140.00	Update of workpapers related to executive level review comments 6.
08-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	8.0	\$ 430.00	\$ 3,440.00	review of investments (3); discussion with team management on status and quality assurance (.7); review of accruals (4.3)
08-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Meet with team to discuss status of audit procedures/workpapers
08-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.2	\$ 430.00	\$ 86.00	actuarial support- Evaluate liabilities related to Black Lung exposures
08-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	4.5	\$ 525.00	\$ 2,362.50	Review of draft financial statements and disclosures in 10k
08-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	6.5	\$ 525.00	\$ 3,412.50	Review & document comments on 10-k
08-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review SRM & OAR
09-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
09-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.0	\$ 525.00	\$ 1,050.00	Review draft of Form 10-K
09-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.5	\$ 525.00	\$ 1,837.50	Review workers' compensation and black lung workpapers
09-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Current year income taxes - Preparing Draft Tax Review Memo
10-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	4.7	\$ 525.00	\$ 2,467.50	Review draft of Form 10-K
11-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.5	\$ 375.00	\$ 562.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
11-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	4.3	\$ 430.00	\$ 1,849.00	internal meetings with Redenius, Scott, Miller (1.5), pre-issuance PCAOB Review (1 hour), clearing of review comments (1.8 hours)
11-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discuss change in OPEB assumption with internal actuary
11-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Discuss status of audit areas with engagement team
11-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review audit committee book

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
11-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Review letter of representation and prepare to send to management
11-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	1.2	\$ 430.00	\$ 516.00	actuarial support- Evaluate liabilities related to Black Lung exposures
11-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of 10K drafts
11-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Obtained and documented support for FSCP.13.01 update testing.
11-Feb-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Review of statement of control deficiencies compilation .5.
11-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.3	\$ 190.00	\$ 627.00	Completing the footnote disclosure support mapping.
11-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Completing tie-out of FNs 19-23 of the 10-K.
11-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.0	\$ 525.00	\$ 1,050.00	review of tax prov., issues with classification (1) , fin 48 classification (.5), review of state NOL tie-out (.5)
11-Feb-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.6	\$ 275.00	\$ 1,540.00	Performed annual independence procedures 5.6
11-Feb-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Discussions with Cody on unbilled receivables and 404 review notes
11-Feb-2013	Bankruptcy (LSTC)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.6	\$ 275.00	\$ 1,265.00	Discussions with other EY team members to describe the rejected contract and ap settlement process
11-Feb-2013	Bankruptcy (LSTC)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Performed detail testing of liabilities subject to compromise accounts, including discussion with EY executives regarding testing performed for potential settlements.
11-Feb-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Completing control walkthrough template within the bankruptcy walkthrough.
11-Feb-2013	YE - LT Debt (0046)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Obtained and documented updated DIP confirm.
11-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Obtaining and documenting support for coal royalty income.
11-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Current year income taxes -Clearing Tax Review Memo review notes
11-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Review of Per Capita Cost Assumption
11-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	3.4	\$ 430.00	\$ 1,462.00	Review of tax workpapers (2.3) Update to tax provision memo (1.1)
12-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review EY actuary memo for OPEB
12-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of 10K drafts
12-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Updating controls and testing for purchase to pay.
12-Feb-2013	YE - A/R (0034)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.2	\$ 190.00	\$ 38.00	Meeting with Jason Whitworth to discuss and obtain support for self-remit customer and documenting support received.
12-Feb-2013	YE - A/R (0034)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.4	\$ 190.00	\$ 456.00	Testing of subsequent receipts
12-Feb-2013	YE - Investments (0038)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Discussions with Patriot management surrounding the WWMV \$1.6 million difference found during our preliminary procedures that was subsequently resolved.
12-Feb-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.3	\$ 190.00	\$ 817.00	Preparing summary of audit procedures (2.3). Clearing of review notes related to purchase to pay (2).
12-Feb-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Update of summary of control deficiencies.
12-Feb-2013	Client Discussions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Preparation of opinions (.5), consents (1.2), AC Book (2.2), and transmittal letter (.4)
12-Feb-2013	Tie-out (0012)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Performed tie out of footnotes in the 10-k to company provided support.
12-Feb-2013	WT - Review of IA (0013)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Improving documentation within IA's Coal Sales Walkthrough.
12-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	4.2	\$ 525.00	\$ 2,205.00	Review of tax provision memo (2), discussions with client personnel (1), review of provision with tax team (1), update discussions with audit team (2)
12-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Discussed black lung liability analysis with Art Cohen and Ian Sterling
12-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.7	\$ 275.00	\$ 1,292.50	Sign offs and documentation of the PGAP (Perform General Audit Procedures) document
12-Feb-2013	A Binder (0008)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.4	\$ 275.00	\$ 2,035.00	Documented the summary of control deficiencies and addressed executive level notes regarding deficiencies identified (2.6); performed testing of officer expenses for selected executive team members as required by our general audit procedures (3.1); documented additional 8-K's issued bt Patriot subsequent to initial testing as required by general audit procedures (1.7).
12-Feb-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Preparing bankruptcy test of control walkthrough.
12-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.2	\$ 275.00	\$ 605.00	Current year income taxes review - Cleared Sr. Manager review notes on tax workpapers
12-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Meeting with Atwood and Hornburg to discuss CY workpapers and issues related to State NOL and FIN 48 (1.4). Prepared state NOL pleminary analysis (2.4).
12-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Patriot Coal - retirement plan assumptions review
12-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of Per Capita Cost Assumption
12-Feb-2013	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.7	\$ 190.00	\$ 133.00	Improved documentation within IA's Contract Mining walkthrough.
13-Feb-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	review of liabilities subject to compromise, including settlements and claims testing.
13-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	clearing of review notes related to internal controls (investments, land development, inventory)
13-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Discuss 10-K comments with Katy Winkleman and Jessica Wubker
13-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review income tax summary memo
13-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.2	\$ 430.00	\$ 86.00	actuarial support- Evaluate liabilities related to Black Lung exposures
13-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.0	\$ 525.00	\$ 1,050.00	Review and preparaition of audit comm materials

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
13-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.5	\$ 525.00	\$ 1,837.50	Review of liabilities subject to compromise
13-Feb-2013	YE - A/R (0034)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Meeting with Jason Whitworth to discuss and obtain support for self-remit customer and documenting support received.
13-Feb-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Reviewing Board of Directors meeting and including approval evidence in audit workpapers 1.3.
13-Feb-2013	Archiving (0009)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Addressed executive level review notes for all substantive areas performed with the assistance of EY senior manager Diane Cody.
13-Feb-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	Summarizing IT control deficiencies.
13-Feb-2013	Tie-out (0012)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Performed tie-out of footnotes in 10-k to company provided support, including review of the debtor financial statements.
13-Feb-2013	Tie-out (0012)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Documenting support for and tying out debtor financial statements.
13-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	3.5	\$ 525.00	\$ 1,837.50	review of tax provision issues with classification (2.9), review state NOL tie-out (.6)
13-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.3	\$ 190.00	\$ 57.00	Update discussion with Art Cohn and Ian Sterling regarding assumptions related to black lung
13-Feb-2013	Bankruptcy (LSTC)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.1	\$ 275.00	\$ 1,127.50	Documentation of bankruptcy walkthrough
13-Feb-2013	Bankruptcy (LSTC)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Addressed reconciling item between testing of potential settlements account and settlement write offs with the assistance of AP Manager, Marge O'Connell.
13-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Call with Rich Hoffman to discuss State NOL and FIN 48 Issues (.5). Review of PBC State NOL analysis (1.3).
13-Feb-2013	YE - Non-pension post-retireme (0044)	Samuel,Angela D (US011905665)	Senior-Grade 4 (424)	0.2	\$ 275.00	\$ 55.00	Patriot coal Actuarial 2012 Support - Independence - GIS review/response
13-Feb-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.3	\$ 275.00	\$ 1,182.50	Reviewed and performed evaluation of Avizent, third party transaction processing provider, utilizing the SOC 1 report that covers fiscal year 2012.
13-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Patriot Coal - retirement plan assumptions review
13-Feb-2013	YE - Non-pension post-retireme (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	Review of Per Capita Cost Assumption
13-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Improving Accrued Personal Property taxes documentation and improving flux explanations within accrued severance taxes.
13-Feb-2013	YE - Accounts Payable (0042)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Improving documentation of flux explanations within the accrued liabilities lead sheet.
13-Feb-2013	YE - Income Taxes (0043)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.8	\$ 275.00	\$ 2,145.00	Testing of deferred income tax asset/liability balances
13-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.7	\$ 190.00	\$ 133.00	Documenting system settings around control CS.07.
14-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
14-Feb-2013	General (0000)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.9	\$ 275.00	\$ 247.50	Current year income taxes - created summary of recorded SAD journal entries.
14-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Discuss audit areas with engagement quality reviewer
14-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.2	\$ 525.00	\$ 1,680.00	Review attachments to audit summary memorandum
14-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review income tax workpapers
14-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review revisions to management representation letter
14-Feb-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.4	\$ 430.00	\$ 172.00	actuarial support- Evaluate liabilities related to Black Lung exposures
14-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of 10K drafts
14-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review of details of reorg charges
14-Feb-2013	YE - Inventories - Coal (0035)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Inquiring of mine controllers regarding possible unrecorded impairments and comopiling responses received.
14-Feb-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Obtaining, compiling, and documenting meeting minutes.
14-Feb-2013	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Prepared HFM Memorandum.
14-Feb-2013	Archiving (0009)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Prepared final archiving list based on diagnosis report generated in our electronic audit system.
14-Feb-2013	General (0000)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Updated testing based on executive level review comments
14-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.5	\$ 275.00	\$ 1,787.50	Preparation of impairment workpapers in the SRM.
14-Feb-2013	Bankruptcy (LSTC)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	Documentation of bankruptcy tests of controls
14-Feb-2013	YE - Revenue & Expenses (0049)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Obtaining explanations for significant fluxes in revenue by mine and documenting explanations received.
14-Feb-2013	YE - Income Taxes (0043)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Documenting and supporting contractual interest expense schedule.
14-Feb-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	\$ 275.00	\$ 715.00	Addressed executive level review comments for OPEB and workers comp testing (1.4), as well as organized the finalization of EY actuarial services memos (1.2)
14-Feb-2013	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Reviewed EY actuarial memos and documented necessary areas to link audit procedures to assumptions reviewed.
14-Feb-2013	YE - Non-pension post-retireme (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Patriot Coal - retirement plan assumptions review
14-Feb-2013	YE - Non-pension post-retireme (0044)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	7.3	\$ 375.00	\$ 2,737.50	Patriot Coal - retirement plan assumptions review
14-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.2	\$ 430.00	\$ 516.00	tax workpaper review (1), memo revisions (2)
14-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.0	\$ 525.00	\$ 1,050.00	review of updated NOL tie-out (1.5), discussions with client (.5)
14-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Confirming population of 2012 tax payments and documenting population and sufficiency of sample size of independent testing of TAX.07.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
14-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Documenting system settings around control coal sales.
15-Feb-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	review of liabilities subject to compromise, including settlements and claims testing.
15-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
15-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	creating engagement letter for 2013
15-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of 10K drafts
15-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.3	\$ 525.00	\$ 1,207.50	Review of SRM documents and attachments
15-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review of independence documentation and Rule 3526 procedures
15-Feb-2013	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Improving documentation of land management independent TOCs within the TOC workbook.
15-Feb-2013	Archiving (0009)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Completing 'Wrap-up the engagement' comments in GAMX.
15-Feb-2013	WT - Land Management (0014)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.6	\$ 190.00	\$ 304.00	Improved documentation within the land management WT.
15-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.9	\$ 275.00	\$ 1,072.50	Changes to SRM due to partner and EQR comments
15-Feb-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.5	\$ 275.00	\$ 1,237.50	Internal status meetings with engagement managers and partners
15-Feb-2013	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Updated bankruptcy walkthrough in new template.
15-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Discussion with Jordan Scott regarding the outstanding items (.5), Current Year Income Taxes - follow-up on updated schedules & recorded sad adjustments (.6)
15-Feb-2013	YE - Non-pension post-retiree (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Patriot Coal - retirement plan assumptions review
15-Feb-2013	WT - Tax Accounting (0015)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.0	\$ 525.00	\$ 525.00	discussion of review comments on tax provision with tax team 1
16-Feb-2013	YE - Non-pension post-retiree (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Patriot Coal - retirement plan assumptions review
16-Feb-2013	General (0000)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Actuarial support related to our independent projection of the traumatic WC self-insured liability and our review of the Company's methods and assumptions supporting their recorded accrual.
17-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review 3524 documentation for bankruptcy tax services approved by audit committee.
17-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review edits/changes to the draft Form 10-K
18-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review of SSAE SOC 1 reports for service providers (Blue Cross Blue Shield, Chartis, Avizent, UMR)
18-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of control testing summaries
18-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review of final selenium memorandum
18-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of managment representation letter
18-Feb-2013	YE - Provisions, accrued, & ot (0045)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.6	\$ 275.00	\$ 1,540.00	Documentation of legal letters and legal reserve rollforward
18-Feb-2013	YE - Non-pension post-retiree (0044)	Meier,Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Patriot Coal - retirement plan assumptions review
18-Feb-2013	YE - Non-pension post-retiree (0044)	Henson,Don (US013351997)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review memo language relating to the postretirement health plan review of the per capita cost assumption
18-Feb-2013	YE - Income Taxes (0043)	Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	0.2	\$ 525.00	\$ 105.00	Review and signoff on PCAOB 3524 documentation
18-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.5	\$ 525.00	\$ 1,312.50	Review of valuation allowance (1.7), review of summary of audit differences (1.8)
18-Feb-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Redocumented control testing support per follow-up procedures
18-Feb-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.1	\$ 190.00	\$ 209.00	Followed-up with lawyers on legal letter confirmations
18-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.6	\$ 190.00	\$ 1,634.00	Tied statement of cash flows to audited workpapers
18-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Updates to overall analytical review for deferred tax account
19-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.6	\$ 430.00	\$ 3,268.00	Review and updating of key monitoring controls across all processes (6). Clearing of review comments (1.6).
19-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Bob Viets in advance of audit committee meeting
19-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review GAAP checklist as prepared by Patriot
19-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Bob Viets audit chairmen of Patriot
19-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of estimate templates for selenium
19-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of selenium files and notes
19-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Review of updated version of Form 10-K
19-Feb-2013	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.0	\$ 430.00	\$ 860.00	revisions to RBIG memo on Section 382 and depletion
19-Feb-2013	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Clearing PCAOB pre-issuance comments
19-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	4.5	\$ 275.00	\$ 1,237.50	Current year income taxes - Reviewing updated FIN 48 schedules and NOL analysis schedules.
19-Feb-2013	YE - Income Taxes (0043)	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	2.5	\$ 190.00	\$ 475.00	Prepared and ticked and tied updated deferral workpapers for the FY 2012 year end provision

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	4.0	\$ 525.00	\$ 2,100.00	review of tax provision memo (3) review of summary of audit differences (1)
19-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	0.5	\$ 430.00	\$ 215.00	Reviewed tax provision memo
19-Feb-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Conducted meetings with Patriot process owners in order to ask follow-up questions related to controls (1.1); documented results of follow-up meetings (2.2)
19-Feb-2013	A Binder (0008)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Reviewed external legal letter confirmations
19-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Tied out Statement of Cash Flows per the 10K to audited workpapers
20-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	review and testing of entity level controls (1). Pre-issuance checklist meeting (1)
20-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	5.5	\$ 525.00	\$ 2,887.50	Review of external legal letters related to the Patriot audit, including DPW, Stepjoe, Flaherty, JacksonKelly, and TC (4.4). Discussion with Joe Bean to review responses and related footnotes (1.1)
20-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	Current year income taxes -Completion of tax checklist
20-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Current year provision - Reorganization expense - working to resolve issues related to professional fees.
20-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	Current year provision - Review of all workpapers, checking for sing-offs, purpose, procedure & conclusion statement.
20-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.5	\$ 525.00	\$ 787.50	Discussions with the client on summary of audit differences (1), review of fin 48 (.5)
20-Feb-2013	Tie-out (0012)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.7	\$ 275.00	\$ 2,392.50	Review of 10-K tie-out workpapers and cash flow workpapers.
20-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	11.0	\$ 190.00	\$ 2,090.00	Tied 10K MD&A to supporting documentation and the footnotes
20-Feb-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	Review of substantive testing of fixed asset impairment analysis prepared by the Company
20-Feb-2013	General (0000)	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Assistance with Patriot provision matters, specifically related to treatment of bankruptcy and financing related professional fees.
21-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.7	\$ 430.00	\$ 2,881.00	senior manager review of 10-K tieout prior to issuance
21-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	senior manager review of revenues and expense substantive procedures
21-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Attend audit committee meeting
21-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Call with Greg Ross and Katy Winkelmann to discuss annual reserve review
21-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.1	\$ 525.00	\$ 1,627.50	Complete Program for General Audit Procedures checklist
21-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review SEC filing checklist as prepared by client
21-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Review entity level control testing binder
21-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review of control testing for land management
21-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review summary review memorandum package and attachments for conclusions of audit
21-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Completion of PGAP form applicable sections
21-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of US gaap checklist for the financial statements
21-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Year end audit comm meeting with Patriot and its audit committee
21-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	3.3	\$ 525.00	\$ 1,732.50	Review SRM
21-Feb-2013	YE - LT Debt (0046)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.9	\$ 190.00	\$ 171.00	Documented tie out of debt compliance agreement
21-Feb-2013	YE - Revenue & Expenses (0049)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.1	\$ 190.00	\$ 399.00	Documented January OAR and explanations
21-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.4	\$ 275.00	\$ 385.00	Updating tax memo for NOL, FIN 48 and Depletion changes.
21-Feb-2013	YE - Non-pension post-retireme (0044)	Laplant,Steven J (US011345154)	Senior Manager-Grade 4 (214)	2.2	\$ 430.00	\$ 946.00	Patriot - reviewed and signed memo documenting procedures used to test post-retirement medical obligation (1); reviewed work papers accompanying memo (1.1)
21-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	4.5	\$ 525.00	\$ 2,362.50	Review of workpapers supporting valuation allowance (3), workpapers related to current v. non-current allocations (1.5).
21-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.6	\$ 430.00	\$ 688.00	Reviewed tax provision memo
21-Feb-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Documented support received for annual controls tested at year end
21-Feb-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Reconciling IA & EY Findings (1.5) and updating SOCD (.5)
21-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Tied stock compensation footnote to supporting documentation
21-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	6.0	\$ 190.00	\$ 1,140.00	Review of completed workpapers to determine if manager level review has occurred.
21-Feb-2013	Executive Review - YE (0007)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review of audit committee materials of 2/21/13 Audit Committee meeting.
21-Feb-2013	General (0000)	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	0.3	\$ 430.00	\$ 129.00	Assistance with Patriot provision matters, specifically related to treatment of bankruptcy and financing related professional fees.
21-Feb-2013	General (0000)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.4	\$ 275.00	\$ 385.00	Current year provision - Review of all workpapers, checking for sing-offs, purpose, procedure & conclusion statement.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
22-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	senior manager review of 10-K tieout prior to issuance
22-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.3	\$ 430.00	\$ 989.00	senior manager review of OPEB non-actuary estimate
22-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	senior manager review of estimates for impairment, selenium, OPEBs
22-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	senior manager review of revenues and expense substantive procedures
22-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review estimates testing templates for ARO, OPEB
22-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review final income tax summary memo
22-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Review selenium liability control testing
22-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review of OPEB memorandum from specialists
22-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of coal inventory comments and clear notes
22-Feb-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of liabilities subject to compromise and clear review comments including general legal reserves
22-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Read, comment on OPEB audit, area
22-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Review Independence, GAAP checklist and final audit documnts
22-Feb-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review, comment on significant estimates templat
22-Feb-2013	YE - LT Debt (0046)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Documented debt covenant compliance calculation
22-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Current Year Income taxes - delievering workpapers to the Jordan Scott. (.3), Current Year Income taxes - final revisions to tax memo. (.5)
22-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Current Year Income taxes - walked through the tax binder with Ranie Atwood.
22-Feb-2013	YE - Income Taxes (0043)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.2	\$ 275.00	\$ 330.00	Current Year Income taxes - walked through the tax checklist with Ranie Atwood.
22-Feb-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	4.5	\$ 525.00	\$ 2,362.50	discussions with the client on tax provision (2) and review of tax memo (2.5)
22-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	2.8	\$ 430.00	\$ 1,204.00	review and sign off on final workpapers and checklist
22-Feb-2013	YE - Income Taxes (0043)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	2.2	\$ 430.00	\$ 946.00	Review of tax provision memo
22-Feb-2013	FOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.7	\$ 190.00	\$ 703.00	Documented PTP controls received from internal audit
22-Feb-2013	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	8.3	\$ 190.00	\$ 1,577.00	Performed j/e tests (7). Reconciliation of 10k informaition to supporting documents (1.3)
23-Feb-2013	YE - LT Debt (0046)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Documented long-term debt covenant
23-Feb-2013	Tie-out (0012)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.2	\$ 190.00	\$ 988.00	Tied draft version of 10K to final version
23-Feb-2013	Tie-out (0012)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	3.0	\$ 190.00	\$ 570.00	Reconciliation of 10k informaition to supporting documents 3.
25-Feb-2013	General (0000)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.5	\$ 525.00	\$ 787.50	discussions regarding recorded summary of audit differences items with Rich Hoffman and patriot (1), follow up issues with tax team (.5)
25-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Updating journal entry testing for PCAOB preissuance review notes.
26-Feb-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.2	\$ 430.00	\$ 1,806.00	senior manager final review of impairment analysis
26-Feb-2013	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.9	\$ 275.00	\$ 797.50	Updating statement of control deficiencies
27-Feb-2013	YE - Non-pension post-retiree (0044)	LaHaie,Jana (US011618242)	Staff/Assistant-Grade 2 (442)	0.2	\$ 190.00	\$ 38.00	maintenance of the actuarial audit support database and monitoring the completion of the work
27-Feb-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	pre-issuance discussion to discuss open issues.
28-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discuss Mountain State Carbon transaction with Katy Winkelmann and Joe Beckerle
28-Feb-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	review accounting literature for Mountain State Carbon transaction
01-Mar-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review and issue debt compliance letter
04-Mar-2013	General (0000)	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	Archiving (0009)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.2	\$ 275.00	\$ 605.00	Completion of review in several audit areas
04-Mar-2013	A Binder (0008)	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	General (0000)	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	2.0	\$ 190.00	\$ 380.00	Clearing review notes
05-Mar-2013	General (0000)	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	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	coal settlement call with Katy Winklemann and Joe Beckerle
06-Mar-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Prepare proxy fee information
07-Mar-2013	WT - Tax Accounting (0015)	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

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
08-Mar-2013	General (0000)	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	WT - Tax Accounting (0015)	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	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Prepare proxy audit fee information
11-Mar-2013	General (0000)	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	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.2	\$ 430.00	\$ 86.00	Black lung actuarial support
14-Mar-2013	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.5	\$ 430.00	\$ 1,075.00	Background for bankruptcy memo
15-Mar-2013	General (0000)	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	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared the engagement for Archive
18-Mar-2013	General (0000)	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	General (0000)	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	YE - Provisions, accrued, & ot (0045)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Cleared manager accrual review notes
19-Mar-2013	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Addressed PCAOB preissuance comments
19-Mar-2013	General (0000)	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	General (0000)	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	General (0000)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.5	\$ 525.00	\$ 787.50	meeting @ patriot to discuss 1 quarter
19-Mar-2013	General (0000)	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	Archiving (0009)	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	Archiving (0009)	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	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Addressed Review Comments
21-Mar-2013	Archiving (0009)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.5	\$ 190.00	\$ 1,425.00	Completion of clearing review comments.
22-Mar-2013	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Addressed Review Comments
22-Mar-2013	Archiving (0009)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.0	\$ 190.00	\$ 1,330.00	Completion of clearing review comments.
22-Mar-2013	General (0000)	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	Archiving (0009)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Completion of clearing review comments.
26-Mar-2013	Archiving (0009)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Completion of clearing review comments.
27-Mar-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.8	\$ 430.00	\$ 344.00	pre-issuance discussion with Hickenbotham, Miller
01-Apr-2013	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Cleared final review notes to wrap up and file engagement
01-Apr-2013	General (0000)	Dolan,Daniel J (US011348134)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review 10-Q
01-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Finalize open matters on year end workpapers for taxes, legal matters and journal entries.
01-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	5.2	\$ 525.00	\$ 2,730.00	Preparing internal control workpapers for archive
02-Apr-2013	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Cleared final review notes to wrap up and file engagement
03-Apr-2013	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Completed Archiving Template Form
03-Apr-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Engagement economics discussion with Mike Hickenbotham to establish 2013 engagement.
04-Apr-2013	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Completed Archive Checklist
04-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.7	\$ 525.00	\$ 1,417.50	Preparing internal control workpapers by clearing of review notes for archive
05-Apr-2013	Archiving (0009)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Cleared outstanding review notes to wrap up and file engagement and obtaining sign offs
05-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Analyzed and documented amended supply agreement with Mountaint State Carbon
08-Apr-2013	Planning (0001)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Rolled forward the 2012 GAMx engagement for the 2013 audit and adjusted the engagement as necessary for the 2013 audit including adding Q1 interim review worksteps
09-Apr-2013	General (0000)	Kumar,Shalki Pawan (IN010M11288)	Associate (66)	1.0	\$ 190.00	\$ 190.00	Preparing internal documents to establish current year engagement code
09-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Reviewed and documented Other Non-Current liabilities lead sheet
09-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Documented materials and supplies inventory workpapers for Q1 Review procedures
09-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Documented coal inventory workpapers for Q1 review
09-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Documented investment and long term asset workpapers for Q1 review procedures
09-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Documented prepaid/other current asset lead schedule for Q1 review procedures
09-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Obtained and documented lead schedule for Trade A/P and Accrued Liabilities
10-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Created accounts receivable documentation and analyzed accounts for significant fluctuations.
10-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Documented bankruptcy related workpapers including liabilities subject to compromise and reorganization expenses

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
10-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Documented debt related workpapers for Q1 review procedures
11-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Prepared Selenium Review
11-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Prepared Tax client assistance listing
11-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Created presentation for audit committee for Q1 review meeting
11-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Documented ARO Asset/Liability workpapers
11-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Documented ARO asset & liability documents workpapers related to Q1 2013 review
11-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Documented revenue workpapers for the quarterly review.
15-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared Selenium (2.2); Prepared Equity (1.8); Reviewed AR (1.2); Reviewed Inventory (1.2); Reviewed Debt (1.6)
15-Apr-2013	1st Quarter (0002)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.5	\$ 190.00	\$ 1,615.00	Documented tax workpapers (3.5) meeting with Jessie Bailey to discuss AP fluxes and obtain corrected Other Revenue lead (2.6), documented AP fluxes (2.4).
15-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Legal update meeting with legal counsel and Matt Redenius to understand and discuss current litigation outstanding and its affect on the financial statements
15-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Meeting with Ashley Andrews to discuss open items for Q1 Review Procedures (.7), Updated documentation of trial balance once received (.6), Prepared documentation of MSC Contract Amendement and related revenue recognition (3.2), Legal Meeting with Mike Hickenbotham, Matt Redenius, Joe Bean, Katy Winkelmann, and Joe Beckerle to discuss Q1 legal matters (1.0), Documented bankruptcy workpapers including professional fees and potential settlement write offs (1.8), Prepared Quarterly Review Checklist (.7)
15-Apr-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.7	\$ 430.00	\$ 301.00	legal meeting with Joe Bean, Mike Hickenbotham to further discuss outstanding litigation and its impact to the financial statements.
15-Apr-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review of audit program for Q1
15-Apr-2013	1st Quarter (0002)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Internal meeting with Sarah H. and Ranine A. to discuss 1st Qtr tax provision review.
16-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared Independence memo(2.8); Reviewed Bankruptcy support and corresponding changes(1.4); Prepared Equity statement and tested (1.2); analytical review of investments and understanding of fluctuations (1.6); Tested Selenium analysis and assumptions (1.0)
16-Apr-2013	1st Quarter (0002)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.5	\$ 190.00	\$ 1,615.00	Documented revenue by mine lead (1.9), documented 1/29 compensation committee and 1/30 BOD meeting minutes (1.2), met with Kim Lionberger to discuss reorganization expenses relating to permanent tax differences (.9), met with Jessie Bailey and Marge O'connell to discuss reclass from AP to LSTC (2.1), documenting tax workpapers relating to reorganization expenses (1.5), updating AP flux explanations (0.9).
16-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Reviewed revenue by mine lead schedule (.5), Prepared Litigation rollforward (1.1), Documented QRM Memo (1.3), Documented fluctuation explanations related to liabilities subject to compromise (.8), Documented derivatives and hedging workpapers (2.2), Documented investments lead schedule (1.0), Prepared Other Current Assets lead schedule (1.1)
17-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared Independence documentation (4.8); Reviewed Patriot Meeting Minutes for review and disclosure implications (3.2)
17-Apr-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	Review of quarter review workpapers supporting assets
17-Apr-2013	1st Quarter (0002)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied-out financial data and footnotes in the 10-Q that did not require use of the tie-out binder (5.2), discussed with Emilee Payne AP fluxes relating to environmental reserve accounts and documented fluctuations (1.3), obtained schedule of changes in accrued royalties subject to compromise and documented accrued royalties subject to compromise flux based on the schedule of changes (1).
17-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Set up Q1 engagement by creating GAMx worksteps for Q1 review procedures (2.3), Prepared Rep Letter for Q1 review engagement (1.6), Reviewed Board Minutes for meetings that occurred during Q1 (.6), Cleared review notes associated with A/R, Coal Inventory, and Investments (1.3), Reviewed A/P lead sheet (.8), Reviewed equity workpapers for Q1 (.9), Documented Other Revenue Lead sheet (.5)
18-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tested Stock Comp Expense
18-Apr-2013	1st Quarter (0002)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied out remaining portions of the 10-Q not requiring the tie-out binder (4.1), performed cash flow tie-out and documented cash flow supporting schedules (3.4), updated fluxes related to royalties, royalties subject to compromise, and current and non-current deferred income taxes (0.5).
18-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Performed journal entry testing (5.3), Cleared review notes (1.1), Created template for peer analysis testing (.4), Documented analyst estimates (.3), Documented liability subject to compromise lead (.5), Documented other revenue fluctuation explanations (.4)
18-Apr-2013	1st Quarter (0002)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.5	\$ 275.00	\$ 412.50	Drafting the tax provision review memo.
18-Apr-2013	1st Quarter (0002)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Tax Q1 workpaper review. Second level review on all of the tax workpapers.
19-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Cleared Selenium review notes (2.2), Reviewed Net Gain/Loss (2.6), Prepared Equity Rollforward (3.2)
19-Apr-2013	1st Quarter (0002)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Completed cash flow tie-out (1.3), performed JE testing (5.3), documented changes expected to be present in the updated 10-Q (0.7), prepared draft of Q1 review audit committee communication (0.7).
19-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.0	\$ 525.00	\$ 1,050.00	Review and preparation of accounting materials for audit comm meetings
19-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of contract amendments for Mountain state
19-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of subject to compromise changes for Q1

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Created worksteps in GAMx for Q1 review (.3), Meeting with Jessica Wubker to discuss debt compliance revenue analytics and 10-Q (.3), Wrote additional sections of QRM (.6), Documented rejected contract details (2.2), Documented Q1 Board Minutes (.5), Cleared review notes (1), Documented summary of audit differences (.6), Documented audit committee communications (.4), Reviewed AP and Accrued liabilities detail (.5), Documented bankruptcy workpapers (1.2), Updated trial balance to reflect new entries booked (.4)
19-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review 10-Q
19-Apr-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	Prepare EY audit committee materials for 4/22 meeting
19-Apr-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$ 430.00	\$ 344.00	Review of 10Q
19-Apr-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Review of first quarter review procedures. Debt, other liabilities, selenium, ARO.
21-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	\$ 525.00	\$ 1,470.00	Review Form 10-Q draft
22-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	9.0	\$ 190.00	\$ 1,710.00	Tested Accretion Schedule (5.8); Cleared Review Notes (3.2);
22-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	AC prep call with Bob Viets (.3) and audit comm meeting (.5)
22-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of liabilities subject to compromise changes
22-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review draft of form 10q
22-Apr-2013	1st Quarter (0002)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	2013 Q1 Tax Provision review - reviewing tax workpapers, reviewing and updating Q1 tax memo
22-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Performed fluctuation analysis for overall analytical review (8), Documented revenue by mine analysis (2)
22-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Audit committee meeting
22-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Call with Audit Committee chair, Bob Viets to discuss the quarter review
22-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.2	\$ 525.00	\$ 105.00	Provide comments on 10-Q to Jessica Wubker
22-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review Mountain State Carbon agreement and revenue calculation
22-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Review guidance related to filing status (i.e. accelerated filer versus non-accelerated filer)
22-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review guidance related to reclassifications within OCI as it relates to Patriot's Form 10-Q
22-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Attendance at 1st quarter AC meeting on 4/22 to present audit status.
22-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review of first quarter 10Q disclosures
22-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Senior manager review of selenium accrual
22-Apr-2013	1st Quarter (0002)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Discussion with Sarah Miller re tax workpapers and tax provision memo.
23-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tested New Leases - Hobet Dragline (4.9) & RBS Buyout (3.1)
23-Apr-2013	1st Quarter (0002)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	2013 Q1 Tax Provision review - reviewing tax workpapers (1.6), reviewing and updating Q1 tax memo (.4)
23-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Drafted Q1 Rep Letter (2), Drafted fluctuation explanations for overall analytical review (3), Cleared review notes (2), reviewed journal entry testing (2), reviewed 10-Q tie out (1)
23-Apr-2013	1st Quarter (0002)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	Updating the tax provision review memo.
24-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied out 10-Q to supporting schedules
24-Apr-2013	1st Quarter (0002)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.6	\$ 525.00	\$ 840.00	tax prov. Review (.8) , discussion of issues with EY team (.2) , call with rich hoffman (.6)
24-Apr-2013	1st Quarter (0002)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	2013 Q1 Tax Provision review - reviewing tax workpapers, reviewing and updating Q1 tax memo
24-Apr-2013	1st Quarter (0002)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Reviewed the 10-Q tie-out (5), Reviewed statements of cash flow tie-out (2), Drafted fluctuation explanations for the overall analytical review (1)
25-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied out updated version of the 10-Q
25-Apr-2013	1st Quarter (0002)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.1	\$ 525.00	\$ 1,102.50	review of workpapers to clear review notes (.8), review of tax memo (.3)
25-Apr-2013	1st Quarter (0002)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	2013 Q1 Tax Provision review - reviewing tax workpapers, reviewing and updating Q1 tax memo
25-Apr-2013	General (0000)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Meeting with Jessica Wubker to discuss 10-Q (.5), Tied out the updated copy of the 10-Q (2.3), Reviewed 10-Q tie out (1.2), Prepared audit committee communications book (1), Drafted language for QRM (.7), Reviewed board minutes (.3), reviewed workpapers to prepare for quarter archive (.6), edited OAR fluctuation explanations (.5), Reviewed cash flow statement (.9)
25-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Review of EY summary review memo
25-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Review of first quarter 10Q disclosures

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
25-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	meeting with Katy Winklemannt to discuss EY review comments on 10Q
25-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	senior manager review of leases
26-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	7.0	\$ 190.00	\$ 1,330.00	Reviewed Debt Compliance (2); Reviewed MSC Memo (2.8); Reviewed Updated Lease Classification Memo (2.2)
26-Apr-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.0	\$ 430.00	\$ 3,010.00	Review of 10 Q tie out and tie out schedules (6), billing analysis (.3), Review of EPS (.5), discussion of scheduling (.2)
26-Apr-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of tax memorandum and VA allocation
26-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	Senior manager review of tax workpapers
27-Apr-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review tax memo
29-Apr-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.7	\$ 430.00	\$ 731.00	senior manager review of 10Q and concurring partner comments
30-Apr-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied out updated 10-Q (6.2); Met with management to discuss changes to the 10-Q (1.8)
01-May-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	review of equity (1.5), review of tie out (.5) for first quarter review
01-May-2013	1st Quarter (0002)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of second quarter Overall Analytic Review analysis
01-May-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discuss comments on 10-Q with Jessica Wubker and provide lease footnote examples
01-May-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.2	\$ 430.00	\$ 1,806.00	Preparation of EY audit committee materials for 5/8 meeting
02-May-2013	1st Quarter (0002)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of WWMV analysis
02-May-2013	1st Quarter (0002)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of selenium rollforward and accretion workbooks
03-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of impairment analysis and memorandum.
03-May-2013	1st Quarter (0002)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of updated draft of the 10Q
03-May-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Meeting with Joe Beckerle to perform standard inquiries and discuss lease accounting.
03-May-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Review of quarterly summary review memorandum, overall analytic
03-May-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of Qtrly disclosure checklist
03-May-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	Review of lease memo and legal memo
03-May-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Review of mountain state carbon settlement final documentation
06-May-2013	1st Quarter (0002)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Tied out new 10-Q report (5.8); Reviewed Meeting Minutes (2.4)
06-May-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.3	\$ 430.00	\$ 559.00	Meeting with Mike Hickenbotham to discuss engagement timeline.
06-May-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review and analyze 1st Q 10-Q
06-May-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review 1st Q Summary Review Memorandum and Audit Difference
06-May-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.2	\$ 430.00	\$ 946.00	completion of subsequent events procedures for Q1
06-May-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.1	\$ 430.00	\$ 2,193.00	Final review of Q1 management representations letter, summary review memos for quarterly review.
07-May-2013	Planning (0001)	Bishop,Patrick (US012918900)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Update and prepare ITRA planning docs.
07-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussions with Engagement Quality Review Partner Ruth Saphian on SAD items
07-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of forecast information on impairment testing
07-May-2013	1st Quarter (0002)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	0.3	\$ 375.00	\$ 112.50	follow up with Ryan Beckmann on deductible professional fees
07-May-2013	1st Quarter (0002)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Finalize review of Q1 income tax provision
08-May-2013	1st Quarter (0002)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Final review of 10Q prior to filing
08-May-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Senior manager attendance at Q1 audit committee meeting
08-May-2013	General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.8	\$ 190.00	\$ 912.00	Prepared new 8-Ks (0.8); Ran independence searches (.7); Prepared engagement for archive (3.3)
08-May-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	4.1	\$ 430.00	\$ 1,763.00	Preparation of engagement analysis to plan and prepare for the audit
08-May-2013	1st Quarter (0002)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Q1 audit committee meeting, comprised on board members

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08-May-2013	1st Quarter (0002)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Perform archive activities for Q1 income tax provision
09-May-2013	General (0000)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Edited QRM for impairment changes (1.1); Edited 10-Q tie out for changes (1.3); Prepared independence checklist (1.6)
09-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of update Quarterly Review Memorandum documentation
10-May-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.4	\$ 430.00	\$ 172.00	Engagement analysis discussion with mike hickenbotham partner
15-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Fresh start accounting discussions with professional practice team (Peter Hornecker).
16-May-2013	Planning (0001)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of initial scoping of 2013 audit and internal audit coverage.
17-May-2013	TOC - Review of IA (0021)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	7.1	\$ 275.00	\$ 1,952.50	Plan and prepare for team directed planning event (to plan for the audit) (1.3), preparation of test of control planning documents in advance of meeting with Dennis Williams, Director of IA, (3.6), plan and prepare audit schedule based on a weekly gantt chart (2.2).
20-May-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.9	\$ 430.00	\$ 1,247.00	Meeting with Dennis Williams, Internal Audit Director to discuss scope, timing of internal audit assistance (1.3); Meeting with Jordan Scott, Matt Redenius to discuss team and approach to internal controls (1.6)
20-May-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Meeting to discuss 2013 404 audit plan with Dennis Williams and discussion with Jordan Scott/Diane Cody
20-May-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Meeting and related follow-up discussions with Dennis Williams, Director of IA, to discuss 404 timing, mine visit, and team.
22-May-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	conf call with Mike Hickenbotham and Matt Redenius to prep for discussion with Controller on emergence and other accounting consideration
23-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.9	\$ 525.00	\$ 1,522.50	Fresh start meetings with Matt Redenius and Peter Hornecker(1.8) and materials prep for related meeting (1.1)
23-May-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	attend conf call with K. Winkelmann, Joe Beckerle, Jessica Wubker, Matt Redenius and Jordan Scott regarding overview of emergence process
23-May-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Meeting with Joe Beckerle, Katy Winklemann to discuss fresh start accounting.
23-May-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.7	\$ 275.00	\$ 467.50	Meeting with Joe Beckerle to discuss Fresh Start accounting considerations.
28-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Review of fresh start requirements (1.2)and discussions with Peter Hornecker regarding treatment (1.0)
28-May-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.7	\$ 275.00	\$ 1,567.50	Plan and prepare for team planning event (to plan audit) (1.4) and researching fresh start accounting for audit planning considerations (4.3)
30-May-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.2	\$ 430.00	\$ 86.00	Engagement analysis discussion with mike hickenbotham partner
30-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of prelim scoping and timing of Significant Class of Transactions and walkthroughs
30-May-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Fresh start accounting discussions with professional practice team (Peter Hornecker).
30-May-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Benefit plan amendment, curtailment, settlement, termination - begin research, discussion with Mike; draft e-mail on same to Chris Zuidema
30-May-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.9	\$ 525.00	\$ 997.50	Review and revise health benefit change memo
30-May-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	follow-up discussion with Mike Hickenbotham regding Benefit plan amendment, curtailment, settlement, termination
30-May-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Review and research of non-union retiree healthcare termination accounting.
31-May-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	2.3	\$ 525.00	\$ 1,207.50	Conference call w/ Mike Hickenbotham, Matt Redenius, and Jordan Scott regarding non-union health plan settlement; follow-up notes with Danmola
31-May-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.7	\$ 430.00	\$ 301.00	discussion with Katy Winklemann on non-union retiree healthcare termination
31-May-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Prepare summary of discussion around enterprise value and reorganization value to be used in applicability of fresh start discussion.
03-Jun-2013	YE - Non-pension post-retiree (0044)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
03-Jun-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	meeting with Joe Beckerle (Patriot - Controller) and Katy Winklemann (Patriot - Asst. Controller) to discuss non-union retiree settlement.
03-Jun-2013	Client Discussions/Communication (0011)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Discussions with Katy Winkelmann (Patriot - Asst. Controller) and Joe Beckerle (Patriot - Controller) regarding fresh start accounting and accounting for non union benefit termination.
03-Jun-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.8	\$ 275.00	\$ 1,595.00	Research to determine accounting for non union retiree termination.
03-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Discussions of OPEB curtailments with Matt Redenius and PPD office (Tai Danmola)
03-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of documentation on non-union term plans
03-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review of initial scoping of 2013 audit
03-Jun-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	cc w/ Mike Hickenbotham, Matt Redenius and Tai Danmola - national PPD - discussion regarding curtailment, settlement and plan amendment accounting

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
03-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Mike Hickenbotham, Matt Redenius and Meredith Lloyd (National accounting) regarding classification of gain
03-Jun-2013	General (0000)	Danmola, Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	0.8	\$ 600.00	\$ 480.00	Health plan settlement accounting discussion with M. Hickenbotham, M. Redenius and P. Hornecker
03-Jun-2013	General (0000)	Lloyd, Meredith Christine (US012076768)	Senior Manager-Grade 4 (214)	1.0	\$ 430.00	\$ 430.00	Patriot - classification of pension modification as reorganization item (or not)
04-Jun-2013	Client Discussions/Communication (0011)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	meeting with Joe Beckerle (Patriot - Controller) and Katy Winkleman (Patriot - Asst. Controller) to discuss non-union retiree settlement.
04-Jun-2013	YE - Non-pension post-retiree (0044)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.3	\$ 430.00	\$ 1,419.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
05-Jun-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.5	\$ 430.00	\$ 2,365.00	Fresh start accounting (3.4) and review of plan materials (2.1)
05-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	discussion with meredith lloyd (EY national accounting) re: classification of gain (.2); discussion with Matt Redenius - regarding curtailment, settlement and plan amendment accounting (.3)
06-Jun-2013	Client Discussions/Communication (0011)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	discussion with Katy Winkleman (Patriot - Asst. Controller) of valuation questions on reorg value
06-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Discuss with PPD treatment of classifications of reorg items compared to ongoing operations related to terminations
06-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Call with Mike Hickenbotham and Matt Redenius to discuss valuation of assets by Duff & Phelps
06-Jun-2013	General (0000)	Zuidema, Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review of fresh start accounting project plan and provide recommended changes.
07-Jun-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.5	\$ 430.00	\$ 2,795.00	Drafting of audit plan and strategy (6.5)
07-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of fresh start planning
07-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review of initial emergence planning observations
10-Jun-2013	2nd Quarter (0003)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Accounting research and consultation on non-union retiree plans
10-Jun-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
10-Jun-2013	Planning (0001)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Review of Estimates Event
10-Jun-2013	Planning (0001)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	2.8	\$ 275.00	\$ 770.00	Review of Team Planning Event (TDPE) agenda and slides
10-Jun-2013	Planning (0001)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Review of combined risk assessments.
10-Jun-2013	Planning (0001)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared UBT Template (7.2); Began preparing GANTT Chart (.8)
10-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of non-union terminations and discussions with PPD in national
10-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of scoping documents and transition
10-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Participate on conference call with Mike Hickenbotham, Chris Zuidema and Matt Redenius regarding emergence work plan and update on pension/opeb curtailment/settlement
11-Jun-2013	2nd Quarter (0003)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	Accounting research and consultation on non-union retiree plans on curtailment timing
11-Jun-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.7	\$ 430.00	\$ 2,021.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
11-Jun-2013	General (0000)	Fratila, Andreea (US013106748)	Senior-Grade 2 (422)	2.0	\$ 275.00	\$ 550.00	Call with Dave Uebelhack, EY TAS Valuation Partner, to discuss fresh start valuation
11-Jun-2013	Planning (0001)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Planning coordination with Ryan Beckmann and Shiva Natarajan to discuss the engagement, goals for the week, changes in the company we should incorporate for planning, and how to incorporate notes for future audit that we had last year.
11-Jun-2013	Planning (0001)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.9	\$ 275.00	\$ 1,072.50	Review of audit committee planning book
11-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	2.4	\$ 275.00	\$ 660.00	Review of prior year audit committee planning book to gain familiarity with the client
11-Jun-2013	Planning (0001)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared GANTT Chart (3.8); Prepared TDPE agenda (4.2)
11-Jun-2013	2nd Quarter (0003)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	1.0	\$ 275.00	\$ 275.00	Communication with Ashley Andrews (Patriot - Accounting Manager) to discuss Q2 procedures and team
11-Jun-2013	2nd Quarter (0003)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	1.6	\$ 275.00	\$ 440.00	Prepared and sent the PBC list for the second quarter
11-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Meeting to discuss valuation issues with company and its valuation advisors
11-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	attend conf call on valuation matters with M Redenius and M Hickenbotham
11-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.2	\$ 525.00	\$ 105.00	Follow up on valuation call with Matt Redenius to ensure understanding of conclusions reached was correct.
11-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	2.1	\$ 525.00	\$ 1,102.50	Review the Patriot Coal valuation agenda (1.3); discuss with Mike Hickenbotham and Matt Redenius (0.8)
11-Jun-2013	General (0000)	Zuidema, Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion with M. Hickenbotham and analysis on project plan and valuation issues for Patroit Coal fresh start accounting.
12-Jun-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.2	\$ 430.00	\$ 2,666.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
12-Jun-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	Review of bankruptcy valuation matters and preparation for client fresh start valuation discussion

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
12-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.2	\$ 275.00	\$ 2,255.00	Review of new templates and supplements for ac planning book (3.6) and preparation of the current year ac planning book (4.6)
12-Jun-2013	Planning (0001)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared slide show presentation for team discussion planning event (6.2); Researched industry and company update to assess 2013 forecasts (1.8)
12-Jun-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Reply to Hickenbotham regarding fresh-start planning
13-Jun-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Meeting with Joe Beckerle (Controller), Katy Winkleman (Asst. Controller), Alix partners, Duff & Phelps to discuss valuation matters
13-Jun-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
13-Jun-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.2	\$ 430.00	\$ 946.00	Review of bankruptcy valuation matters and preparation for client fresh start valuation discussion
13-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	1.6	\$ 275.00	\$ 440.00	Prepared TDPE handout for 404 testing strategy
13-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.4	\$ 275.00	\$ 1,760.00	Preparation of audit committee planning book
13-Jun-2013	Planning (0001)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared entity level controls form (2.8); Prepared fraud considerations form (2.2)
13-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of EBP planning and PASA documents
13-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of documentation on other assets and liabilities on valuation matters
14-Jun-2013	YE - Non-pension post-retiree (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 1 (131)	0.2	\$ 525.00	\$ 105.00	Question from Matt Redenius on treatment of curtailment in OPEB plan
14-Jun-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	3.5	\$ 275.00	\$ 962.50	Gantt chart changes to increase efficiency in our interim and year-end procedures.
14-Jun-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Review of mine forecasting and mine visit locations for internal control work
14-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	2.2	\$ 275.00	\$ 605.00	Review of prior year Audit Strategies Memorandum to gain familiarity with the client
14-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	5.8	\$ 275.00	\$ 1,595.00	Reviewed the other TDPE slides and handouts
14-Jun-2013	Planning (0001)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared estimates event lead sheet (2.2); Prepared significant estimate templates (2.8)
14-Jun-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.5	\$ 430.00	\$ 1,935.00	Accounting research and consultation on non-union retiree plans and whether curtailment or settlement treatment is appropriate
14-Jun-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.3	\$ 430.00	\$ 989.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
14-Jun-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Meeting with Tai Danmola and Art Conat to consult on non-union retiree plan accounting/curtailment
17-Jun-2013	Executive Review - 404 (0005)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Attended the Team Directed Planning event in which we discussed combined risk assessment, multilocation strategy, IT, and tax planning. Audit risks also discussed. The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar and Tanisha Noise. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	TSRS (0010)	Peck V,Myron K (US011639486)	Executive Director-Grade 1 (131)	4.3	\$ 525.00	\$ 2,257.50	Review of IT planning (3.5) & Team Directed Planning Event (.8)
17-Jun-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.5	\$ 275.00	\$ 412.50	Created TDPE handout and communicated with Assurance (1.0), lead the ITRA portion of the planning event (0.5). The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar and Tanisha Noise. The ITRA participants include Myron Peck and myself; and the only tax participant was Sarah Huelsing.
17-Jun-2013	Internal Meetings (0052)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Matt Redenius, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	General (0000)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.1	\$ 275.00	\$ 1,127.50	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Shiva Natarajan, Ryan Beckmann, Keeley Farmar, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	5.6	\$ 275.00	\$ 1,540.00	Team planning event for the 2013 audit (4.2) and review of prior year integrated audit approach memo (1.4)
17-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	2.2	\$ 275.00	\$ 605.00	Made various changes to the Audit Committee planning book based on internal discussions (2.2)
17-Jun-2013	Planning (0001)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Team directed planning event to scope the following: 2013 audit areas, location visits, and SAS 99 procedures. The core audit participants included Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
17-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Call with Matt Redenius regarding classification of non-union OPEB liability
17-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Participate in conference call with Mike Hickenbotham and Ken Marceron regarding SOX reporting requirements
17-Jun-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.2	\$ 430.00	\$ 1,806.00	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmer, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
18-Jun-2013	Planning (0001)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.3	\$ 275.00	\$ 907.50	Review of Audit Committee Planning Book
18-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	7.2	\$ 275.00	\$ 1,980.00	Preparation of Audit Strategies Memorandum (ASM), which outlines the audit strategy for the 2013 audit.
18-Jun-2013	2nd Quarter (0003)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	2.2	\$ 275.00	\$ 605.00	Discussions with Shiva Natarajan to prepare for our 2nd quarter review.
18-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Analysis of non-union retiree plan amendments
19-Jun-2013	Planning (0001)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Discussions with Shiva Natarajan to provide him with a background on the mining/metals industry, related issues and potential impact on the audit
19-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	7.4	\$ 275.00	\$ 2,035.00	Continued preparation of current year Audit Strategies Memorandum (3.2), preparation of integrated audit approach memo (1.8), review of prior year significant/fraud risk document (2.4)
20-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	6.8	\$ 275.00	\$ 1,870.00	Preparation of current year significant/fraud risk document, which is an attachment to the Audit Strategies Memorandum. The risk document includes documentation of controls, PSP's and OSP's to address the identified risks.
20-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion with PPD Ken Marceron on LSTC classification
20-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Q2 issues meeting with K. Winkleman (Patriot - Asst. Controller) and J. Wubker (Patriot - Financial Reporting Manager)
20-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Valuation treatment discussions with PPD, Tai Danmola
20-Jun-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Call with Katy Winkelmann (Patriot - Asst. Controller) and Jessica Wubker (Patriot - Financial Reporting Manager) to discuss Q2 accounting items, specifically selenium
20-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Discussions with Matt Redenius re: liabilities subject to compromise and non-union health plan modification/settlement
20-Jun-2013	2nd Quarter (0003)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.9	\$ 430.00	\$ 387.00	2nd quarter planning meeting call with Katy Winkelmann (Patriot - Asst. Controller) and Jessica Wubker (Patriot - Financial Reporting Manager)
20-Jun-2013	2nd Quarter (0003)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Call to discuss VEBA trust, LSTC with Mike Hickenbotham, Peter Hornecker, Chris Zuidema.
20-Jun-2013	2nd Quarter (0003)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.7	\$ 430.00	\$ 301.00	call with Mike Hickenbotham and Ken Marceron to discuss liabilities subject to compromise classification
21-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	6.4	\$ 275.00	\$ 1,760.00	Continued preparation of the fraud/significant risk document, which is an attachment to the Audit Strategies Memorandum (6.4)
24-Jun-2013	Client Discussions/Communication (0011)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Discussion with D. Williams, Patriot IA Director, to discuss walkthrough documentation.
24-Jun-2013	Client Discussions/Communication (0011)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Discussion with S. Carnell (Patriot - Logan County Controller) to discuss coal sales Hobet mine visit procedures.
24-Jun-2013	Internal Meetings (0052)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	1.5	\$ 275.00	\$ 412.50	Discussions with Shiva Natarajan and Ryan Beckmann to discuss mine visit procedures and differences in testing between each mine
24-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	0.8	\$ 275.00	\$ 220.00	Made changes to audit committee planning book appendixes based on discussion with manager.
24-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	6.4	\$ 275.00	\$ 1,760.00	Prepare the CRA document with appropriate explanations (6.4)
24-Jun-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Analyzed ARO liabilities and classification as subject to compromise or not
25-Jun-2013	General (0000)	Danmola, Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	0.5	\$ 600.00	\$ 300.00	Discuss proposed change to union plans and accounting with MAtt Redenius
25-Jun-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Organized a meeting with KPMG (0.5)
25-Jun-2013	WT - Est. Pension & Other Empl (0017)	Conat, Arthur L (US011250977)	Executive Director-Grade 1 (131)	0.6	\$ 525.00	\$ 315.00	Review client provided documents outlining plan changes for non union retirees
25-Jun-2013	WT - Est. Pension & Other Empl (0017)	Conat, Arthur L (US011250977)	Executive Director-Grade 1 (131)	0.5	\$ 525.00	\$ 262.50	Call with Matt Redenius and Mike Hickenbotham to discuss treatment of pension plan changes for non-union retiree health benefits
25-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	6.2	\$ 275.00	\$ 1,705.00	Review of prior year use of specialist (1.2) and client continuance memos (1.4); preparation of current year memos for use of specialist (2.3) and client continuance (1.3)
25-Jun-2013	Planning (0001)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.1	\$ 190.00	\$ 779.00	Updated ELC form (.7), Fraud Risk Factors form (.5), and Understanding the Business Template (2.9)
25-Jun-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Emergence qualifications discussions with national resources Tai Danmola and Ken Marceron
25-Jun-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Discuss changes to OPEB plan for active employees with Tai Danmola, Art Conat, Matt Redenius of EY.
26-Jun-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	1.5	\$ 275.00	\$ 412.50	Created a slide deck for meeting with KPMG (1.5)
26-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	1.2	\$ 275.00	\$ 330.00	Incorporated changes in the audit committee planning book based on the fraud/significant risk discussion during the team planning event.
26-Jun-2013	Planning (0001)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	5.8	\$ 275.00	\$ 1,595.00	Changes to the CRA document and fraud risk document based on review (3.6) changes to the ac planning book (1.4), GAMx associations and sign-offs (0.8)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
26-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Call to discuss settlement and valuation issues with valuation partner David Uebelach
26-Jun-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review/comment on fresh start meeting agenda
27-Jun-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Planning/preparing for Patriot/KPMG/EY meeting (1.0); Patriot Coal FY13 Planning and Timeline Meeting (1.0)
27-Jun-2013	Bankruptcy (LSTC)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.2	\$ 275.00	\$ 330.00	Phone call with Katy Winkelmann (Patriot - Asst. Controller), Mickey Luna (Patriot - VP Human Resources), Mike Hickenbotham, and Tai Danmola (Patriot -) to discuss accounting for OPEB negotiations.
27-Jun-2013	2nd Quarter (0003)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	1.5	\$ 375.00	\$ 562.50	OPEB Plan Accounting
27-Jun-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Prep for IT planning meeting with KPMG, IT & Internal Audit, Planning meeting.
27-Jun-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Conducted the planning meeting with KPMG (1.0)
27-Jun-2013	WT - Est. Pension & Other Empl (0017)	Conat,Arthur L (US011250977)	Executive Director-Grade 1 (131)	1.3	\$ 525.00	\$ 682.50	Call with Matt Redenius and Mike Hickenbotham to discuss treatment of pension plan changes and conclusion of accounting for non union benefit rejection
27-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	0.8	\$ 275.00	\$ 220.00	Made changes to the fee presentation slides on the audit committee planning book based on discussion with manager.
27-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.2	\$ 275.00	\$ 1,705.00	Documenting the various risks, CRA's and additional items in GAMx (6.2)
27-Jun-2013	Planning (0001)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.9	\$ 190.00	\$ 931.00	Prepared 'Using the Work of Others' template which is required firm documentation when we leverage the work of others (such as internal audit) as part of our audit program (3.5); Updated Estimates Event Lead Sheet (1.4)
27-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Calls with PPD Tai Danmola regarding non-union contract changes
27-Jun-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Call to discuss changes to OPEB plan for active employees with Katy Winkelmann (Asst. Controller) and Mickey Luna (VP Human Resources) from Patriot, and Mike Hickenbotham, Matt Redenius, Art Conat, and Tai Danmola from EY
27-Jun-2013	General (0000)	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.2	\$ 600.00	\$ 720.00	Discuss accounting for union plan amendment with Matt Redenius and Katy Winkelmann, Patriot Asst. Controller
28-Jun-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	5.8	\$ 275.00	\$ 1,595.00	Addressing manager review notes related to the various planning documents which includes the CRA, significant/fraud risks and ASM
01-Jul-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Setup of GAMx file and review of client assist documents (1); setting up walkthrough meetings (1); MC walkthrough meeting (1); LA walkthought meeting (1.5); LA-1 through LA-5 walkthrough follow-up on outstanding items (1.5)
01-Jul-2013	Bankruptcy (liabilities subject to compromise)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.2	\$ 430.00	\$ 1,376.00	Review of long-lived asset valuation matters for fresh-start
01-Jul-2013	Bankruptcy (liabilities subject to compromise)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.7	\$ 430.00	\$ 301.00	review of site visit approach for fixed asset valuation
01-Jul-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	8.0	\$ 375.00	\$ 3,000.00	Fieldwork Supervision - Meeting with KPMG on planning and scoping of testing (1), follow-up with Dennis Williams on additional testing if any to be performed by KPMG to cover 9 months in testing (0.5). Follow-up with EY core teams on additional hours to be incurred on additional testing to be performed by ITRA to cover 9 months in testing (0.5), review of FY12 testing to identify areas where additional testing is to be performed and scheduling of resources for the same (2). Follow-up with EY Team on scope of procedures to be performed during WTs and answering the follow-up questions (1), Kick-off and update meetings with EY, IT And KPMG Teams (2). Fieldwork update meeting with Myron (1).
01-Jul-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	\$ 275.00	\$ 2,200.00	Started going through provided evidence (2). Scheduled, prepared for, and conducted walkthrough meetings for change management and operations (4). Began documenting walkthroughs (2).
01-Jul-2013	TSRS (0010)	Peeples,Emily Kathryn (US013385481)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Gained access to the building and set up in the room (.5) Downloaded 2012 gamx file (.5) Read 2012 Patriot gamx file (1.5) Transferred 2012 LA template to 2013 (1) Transferred 2012 MC template to 2013 (1) Transferred 2012 Ops template to 2013 (.5) LA meeting with directors (1) Operations meeting with directors (1) Debriefed with team regarding the two meetings (1)
01-Jul-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	7.3	\$ 275.00	\$ 2,007.50	Review of Audit Strategies Memorandum (1.1), integrated audit memo (.8), combined risk assessments (1.2), using the work of others scoping methodology (.9), determine the use of a specialist memorandum (1.4), team planning event minutes (.6), and significant risk determination (1.3)
01-Jul-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.2	\$ 275.00	\$ 1,705.00	Preparation of audit strategies memorandum and attachments and minor edits to audit committee book
02-Jul-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	LA-3 admin testing (3); LA walkthrough meeting (1); LA-5.1 & 5.2 walkthrough updates (2)
02-Jul-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	5.0	\$ 275.00	\$ 1,375.00	Continued documenting walkthroughs and associating provided evidence (3). Attended logical access walkthrough meeting (.5). Created follow-up email for Alyson regarding outstanding items (1.5).
02-Jul-2013	TSRS (0010)	Peeples,Emily Kathryn (US013385481)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Gained access to the room and set up files (.5) Completed operations walkthrough (5.5) Attended LA meeting with directors (1) Compiled outstanding documents in an email to send to correspondent at Patriot (1)
02-Jul-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Review of internal control fraud considerations form (1.7), fraud considerations form (1.2), and client continuance significant risk documentation (1.5)
02-Jul-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Review of significant class of transaction mapping (1.4) and our association of significant account assertions to our significant classes of transactions (1.7)
02-Jul-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	5.7	\$ 275.00	\$ 1,567.50	Preparation of Audit Strategies Memorandum and attachments
03-Jul-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Testing LA-3a FAS Admins controls
03-Jul-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	7.0	\$ 275.00	\$ 1,925.00	Went through additional emails from Alyson Dildine, IT Consultant, where she provided some of the missing/outstanding request items on our change management walkthrough procedures (2). Finished change management walkthrough and continued documenting operations walkthrough (4). Created and sent an additional follow-up email to Alyson regarding items she said were provided but were not (1).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
03-Jul-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	4.4	\$ 275.00	\$ 1,210.00	Preparation of Audit Strategies Memorandum (2.1) and integrated audit memo attachment (1.3)
03-Jul-2013	2nd Quarter (0003)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	discussion with Jordan Scott and Matt Redenius of Patriot 2nd quarter responsibilities and approach
03-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	meeting with Jordan Scott and Diane Cody to discuss Q2 procedures and plan
03-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of liabilities subject to compromise matters and classification issues
03-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of claims matters and contract terminations matters regarding overrides
03-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of curtailment issues in retire healthcare changes
08-Jul-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Performed LA Walkthrough LA-3 follow-up to finish documentation (1); finished documentation of LA-8 Physical Access for CBS system (1)
08-Jul-2013	2nd Quarter (0003)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Input quarterly audit procedures into GAMx (1.2); Rolled forward prior quarter documentation in preparation for quarterly procedures (3.1)
08-Jul-2013	2nd Quarter (0003)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Rollforward leadsheets and journal entry testing (3.4 hours) - prepared A-binder folders for the second quarter(1.6 hours), documented review procedures in GAMx(1 hour); prepared Rep letter, RAS, EQR checklist (2 hours).
08-Jul-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.1	\$ 190.00	\$ 399.00	Updated current year B00 workpaper for new formatting
08-Jul-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	2.0	\$ 525.00	\$ 1,050.00	meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.3	\$ 275.00	\$ 1,457.50	Meeting with Joe Beckerle, Katy Winkelmann, Ashley Andrews, and others to discuss fresh start emergence planning.
08-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Discussions with Keeley Farmar to explain procedures for our second quarter financial statement review (1.3) and review of electronic worksteps in our GAMx file (1.2)
08-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Discuss Retiree Healthcare curtailments with PPD Tai Danmola and Redenius
08-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussions with CFO Jack Lushefski on Patriot operating results
08-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.3	\$ 525.00	\$ 1,732.50	meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review first draft of audit committee materials and scoping document
08-Jul-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.6	\$ 430.00	\$ 258.00	discussion with Jordan Scott on timing of Q2 and division of responsibility
08-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.4	\$ 525.00	\$ 1,785.00	meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	3.5	\$ 525.00	\$ 1,837.50	meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	prep for meeting @patriot with J Beckerle, Controller, K Winkelmann, Asst. Controller, Ashley Andrews, Accounting Manager, to discuss the bankruptcy plan
08-Jul-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	3.6	\$ 525.00	\$ 1,890.00	Meeting to discuss fresh start accounting project plan and timing. Meeting with M. Hickenbotham, S. Miller, M. Redenius and P. Hornecker (EY) and K. Winkelmann, J. Beckerly (Patriot Coal)
09-Jul-2013	2nd Quarter (0003)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	6.5	\$ 190.00	\$ 1,235.00	Reviewed 8-k for the second quarter and documented notes (2.5 hours); Prepared G - Other Assets and Prepaids Lead Sheet and J - Investment Lead Sheet (4 hours).
09-Jul-2013	General (0000)	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.0	\$ 600.00	\$ 600.00	Prepare response to non-union OPEB change question from Katy Winkelmann, asst. controller
09-Jul-2013	2nd Quarter (0003)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.8	\$ 190.00	\$ 1,292.00	Documented AR Aging reports (2.6); Prepared Debt lead (2.8); Prepared Net Gain/Loss workpaper (0.8); Discussed documentation protocol with intern Y Zhao (0.6)
09-Jul-2013	TOC - Principal Test (0022)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	1.5	\$ 190.00	\$ 285.00	Prepared the PBC (prepared by client) list for the Entity Level Controls (1.5 hours)
09-Jul-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	3.0	\$ 275.00	\$ 825.00	Continued following-up on outstanding request list documentation with the client (1). Worked more on the IT Ops walkthrough (2).
09-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.9	\$ 275.00	\$ 522.50	Meeting with Ashley Andrews and Shiva Natarajan to discuss timeline and client assistance documents (6) and meeting with Shiva Natarajan to walkthrough second quarter audit procedures (1.3)
09-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.2	\$ 275.00	\$ 2,255.00	Reviewed all prior quarter workpapers to gain familiarity with quarterly procedures (5.2), prepared current quarter liabilities subject to compromise workpapers (1.8), answered staff and intern questions related to our quarterly review procedures (1.2)
09-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of draft selenium documents provided by engineers
10-Jul-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Perform LA Walkthrough LA-3 follow-up documentation (1)
10-Jul-2013	2nd Quarter (0003)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Prepared F-Raw Coal Lead, F-01 Saleable Coal Lead, and F-02 M&S Lead (3.8); Prepared Independence Update form and the list of management inquiries (3); Prepared Second Quarter work status spreadsheet (1.2).
10-Jul-2013	2nd Quarter (0003)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Had meeting with Nichole Anderson, Accounting Supervisor, and Jessie Bailey, Accountant II, in order to discuss lead sheet fluctuations (1.3); Documented Non-Current Liabilities lead (2.1); Documented Revenue lead (2.7); Documented AP/Accruals lead (1.9)
10-Jul-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Fieldwork status update with Nathan Reddick
10-Jul-2013	Interim - asset retirement obligations (0032)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	asset retirement obligations assistance for new remedial technologies

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
10-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.8	\$ 275.00	\$ 2,145.00	Review and analyze liabilities subject to compromise account (4.4), answered staff and intern questions on accounts payable quarterly analytic procedures (1.4), discussion with client re: open requests and other follow-up questions (0.8), review of prior year asset retirement obligations memo (1.2)
10-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion with M Redenius and valuation team on Duff & Phelps approach
10-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion of contractor terminations on selenium with M Redenius
10-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Meeting with Redenius and Winkelman to discuss Retiree Healthcare curtailment and site visits
10-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Meeting with accounting and engineers to discuss selenium matters
10-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Discussions with Katy Winkelmann, Patriot engineers and legal regarding selenium technology changes
11-Jul-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Discussion with Matt Redenius and Mike Hickenbotham to discuss fresh start valuation methodologies
11-Jul-2013	2nd Quarter (0003)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	6.0	\$ 190.00	\$ 1,140.00	Prepared inventory analysis review(3.5); Discussed with Nichole Anderson, accounting supervisor, about the outstanding items in LCM analysis (0.5); Prepared quarterly review checklist and management inquiries list(2).
11-Jul-2013	Planning (0001)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	2.0	\$ 190.00	\$ 380.00	Referred to the combined risk assessment form and updated the comments related to each assertion in GAMx
11-Jul-2013	Bankruptcy (liabilities subject to compromise)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Tied out final version of Form 5500 (.8), Discussion with Jessica Wubker over Rep Letter (.4), Prepared communications for retirement committee (2.3)
11-Jul-2013	2nd Quarter (0003)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Held meeting with Ashley Andrews, Accounting Manager, in order to discuss AR aging fluctuations (0.6); Documented Litigation Rollforward (3.7); Documented other non-current liabilities lead (1.3); Updated AR Aging for fluctuation explanations (2.4)
11-Jul-2013	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Documented in IT Ops walkthrough additional items provided this week.
11-Jul-2013	Interim - ARO (0032)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Reviewed new remedial technologies in conjunction with the Company's accounting for asset retirement obligations.
11-Jul-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	EY CcAS -- review of environmental liability and discussion with Chip Johnson, Senior Manager, regarding testing procedures.
11-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.6	\$ 275.00	\$ 2,365.00	Review quarterly independence workpapers (2.4), RAS (0.2), EQR checklist (1.6), quarterly checklist (2.2) and 8-K's (0.6), answered staff and intern questions (1.2), discussions with client (0.4)
11-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Rep letter review
11-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion of mercer changes to the curtailment calculations with M redenius
11-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of Audit Strategies Memorandum documentation.
12-Jul-2013	2nd Quarter (0003)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	2.0	\$ 190.00	\$ 380.00	Prepared documentation for audit steps using GAMx and associated with corresponding audit steps.
12-Jul-2013	TOC - Principal Test (0022)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	6.0	\$ 190.00	\$ 1,140.00	Prepared the Entity Level Control workpaper and associated with audit step in GAMx (3.5); review and analyze TOC strategies and prepared for the walkthrough procedures (2.5).
12-Jul-2013	2nd Quarter (0003)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.0	\$ 190.00	\$ 1,140.00	Documented Stock Compensation Expense testing (2.4); Documented Derivatives and Hedging testing (2.7); Documented ARO Asset Rollforward (0.9)
12-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.3	\$ 275.00	\$ 2,282.50	Review Liabilities subject to compromise workpapers (2.4), reviewed AR workpapers (1.6), inventory workpapers including LCM analysis (2.3), prepaids (0.4) and stock comp expense (1.6)
12-Jul-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	1.3	\$ 430.00	\$ 559.00	discussion with Jessica Wubker, Patriot on timing of filing of the EBP financials, discussion asset retirement obligationsund client rep letter comments, discussion of mutual funds classification as level 1 (.7); review of audit opinion of the EBP f/s (.2); final review of EBP worksteps (.4)
13-Jul-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	BCR selenium remediation projections review
14-Jul-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Discussion with Chip Johnson, EY CcAS Senior Manager, regarding testing procedures (1.2). Research of alternative remediation system and design plans (2.3).
15-Jul-2013	TOC - Principal Test (0022)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Update the test of control Plan (B00 schedule)
15-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Review of OPEB curtailment accounting for appropriate recognition.
15-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	Entity Level Controls: Determine if more controls should be tested, identify our controls within Patriot controls, update PBC.
15-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Journal Entry Testing: Filtering through journal entries to make selections to send to the client. Updating the Journal Entry memo to determine approach
15-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Revenue by mines: determine how much revenue each mine had and determine the amount of coverage our site visits will cover based on rev.
15-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Weighted Average Per Share and EPS: determine if the calculation for the weighted average of shares and earnings per share were accurate and tick marked the worksheets to tie out.
15-Jul-2013	YE - Non-pension post-retireme (0044)	Conat,Arthur L. (US011250977)	Executive Director-Grade 4 (134)	0.6	\$ 525.00	\$ 315.00	Reviewed the Company's OPEB change in conjunction with authoritative guidance
15-Jul-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	CcAS documentation and memo for the updated BCR selenium treatment facility.
15-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.7	\$ 275.00	\$ 1,842.50	Reviewed asset retirement obligations asset and liability rollforwards (4.2), documentation related to liabilities subject to compromise (3.7)
15-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review revised memo on non-union plan changes

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
15-Jul-2013	General (0000)	Dolan,Daniel J (US011348134)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Meeting with Jack Lushefki, CFO, and Mike Hickenbotham to discuss fresh start emergence
16-Jul-2013	TOC - Principal Test (0022)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	7.4	\$ 190.00	\$ 1,406.00	Update the TOC Plan (B00 schedule) by reconciling the differences between GAMx, prior year workpaper and prior year TOC plan
16-Jul-2013	2nd Quarter (0003)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	0.6	\$ 190.00	\$ 114.00	Updated the LCM analysis review according to the reponse by client
16-Jul-2013	YE - Cash (0033)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review potential use of new selenium technology BCR
16-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	3.8	\$ 190.00	\$ 722.00	Entity Level Controls: Determine if more controls should be tested, identify our controls within Patriot controls, update PBC.
16-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	4.2	\$ 190.00	\$ 798.00	Journal Entry Testing: Filtering through journal entries to make selections to send to the client. Updating the Journal Entry memo to determine approach
16-Jul-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	EY CCaSS -- research implementation of BCR technology to treat selenium contamination at Patriot's Hobet 22 site. Reivew of legal documents and third-party research reports.
16-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	9.2	\$ 275.00	\$ 2,530.00	Answered staff and intern questions related to quarterly audit strategy (1.2), worked on ERP analysis for June (2.2), completed review of stock comp expense (1.8), reviewed other non-current asset lead (1.3), reviewed derivative and hedging document (2.7)
16-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review inventory files for Q2
16-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of selenium BCR files
17-Jul-2013	TOC - Principal Test (0022)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Update the TOC Plan and reconcile the differences between GAMx, prior year workpaper and prior year TOC plan (5.6); Reviewed the updated schedule and the identified differences (2.4)
17-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	Review of fixed asset impairment indicators and Company impairment analysis
17-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Review of disclosures in Form 10q
17-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.0	\$ 190.00	\$ 950.00	Balance Sheet Update: Received an updated version of the balance sheet and needed to update it with the previous tick marks and summations.
17-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Selenium Rollforward: Format Rollforward and format expense document
17-Jul-2013	Client Discussions/Communication (0011)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Discussions with A Andrew (Patriot, Acct Manager), J Wubker (Patriot - Financial Reporting Manager) and K Winkelmann (Patriot Asst Controller) regarding quarter status
17-Jul-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Meeting with M Hickenbotham and M Redenius to discuss quarter status
17-Jul-2013	General (0000)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.0	\$ 275.00	\$ 1,925.00	Discussed audit responsibilities with Y Zhao and T Noise(1.4), discussion with Jessie Bailey (Patriot - Staff Accountant) on account fluxes (0.4), Discussions with Ashley Andrews (Patriot - Accounting Manager) and Jessica Wubker (Patriot - Financial Reporting Manager) on Q2 status (0.6), review of litigation reserve rollforward (2.4), review of debt lead (2.2)
17-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Review of rejected contract testing for our Q2 review procedures
17-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review changes in liabilities subject to compromise for Q2 with mgmt team
17-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.3	\$ 525.00	\$ 1,207.50	Review of draft 10q
17-Jul-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.4	\$ 430.00	\$ 1,032.00	review of quarterly prepaid assets (.3); review liabilities subject to compromise (.4); discussion with Jordan Scott and Shiva Natarajan on status (.5); review of liabilities (.6); review of inventory (.6)
18-Jul-2013	TOC - Principal Test (0022)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	8.0	\$ 190.00	\$ 1,520.00	Reviewed the updated TOC plan and conclude the differences regarding walkthroughs in GAMx, prior year TOC plan and prior year workpaper (3 hours); Update the section of evaluation associated with risks in TOC plan (3); summarize the types and counts of controls used in the audit and document in the TOC plan (2).
18-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.1	\$ 430.00	\$ 1,763.00	Review of fixed asset, coal reserve impairment analysis
18-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.1	\$ 430.00	\$ 1,333.00	Review of discount rate and key assumptions for OPEB remeasurement.
18-Jul-2013	A Binder (0008)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.2	\$ 190.00	\$ 988.00	Mine Scoping Analysis: input data to determine the coverage we recieve and which mines should be visited this years.
18-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	2.8	\$ 190.00	\$ 532.00	Revenue by mines: determine how much revenue each mine had and determine the amount of coverage our site visits will cover based on rev.
18-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Meeting with J Bean (Patriot General Counsel) to discuss Q2 legal activity
18-Jul-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.2	\$ 275.00	\$ 605.00	Discussions with Engagement Quality Review Partner Ruth Saphian to talk through Q2 issues, including Selenium, OPEB, and bankruptcy.
18-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.2	\$ 275.00	\$ 2,255.00	Completion of LCM analysis (1.4), addressed Y Zhao questions related to inventory testing (1.3), completed liabilities subject to compromise fluxes and documentation (2.1), preparation for legal meeting with Joe Bean (Patriot - General Counsel), Katy Winkleman (Patriot - Asst. Controller) and Joe Beckerle (Patriot - Controller) (2.1), attended the legal meeting with EY team (M. Hickenbotham, S. Miller, J. Scott) and the above listed client participants (0.6), discussion with Ashley Andrews (Patriot - Accounting Manager) and Jessica Wubker (Patriot - Financial Reporting Manager) status of Q2 open items (0.7)
18-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discuss Q2 issues to Ruth Saphian EQR partner
18-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Discuss of proposed union contract changes with M Redenius

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
18-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Draft of pre-approval file for audit comm meeting
18-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Litigation quarterly update meeting with J Bean, General Counsel, Jordan Scott, Matt Redenius
18-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Litigation quarterly update meeting with J Bean, General Counsel, Jordan Scott, Matt Redenius
18-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review Form 10-Q
18-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Review legal slides prepared by Joe Bean in preparation for meeting
18-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Review memo prepared by Company related to selenium accounting for Q2
19-Jul-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Follow-up for LA-3 Domain Admin Testing (1); LA-3 Mainframe testing (1)
19-Jul-2013	2nd Quarter (0003)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	4.4	\$ 190.00	\$ 836.00	Updated the Revenue Lead Schedule and Accounts Payable Lead Schedule based on the response from client (4.4 hours)
19-Jul-2013	TOC - Principal Test (0022)	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	3.6	\$ 190.00	\$ 684.00	Updated the summarized considerations for test of control strategy schedule
19-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.4	\$ 430.00	\$ 1,892.00	Review of disclosures for accuracy in Form 10-Q
19-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Changes to Patriot Q2 audit committee slide show
19-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.7	\$ 275.00	\$ 2,117.50	Review of prior quarter tax schedules to gain familiarity (2.3), preparation of current year tax schedules (3.4), preparation for meeting with Joe Beckerle (Patriot - Controller) re: quarterly inquiries and independence updates (1.6), meeting with D. Cody and Joe Beckerle (Patriot - Controller) to go through the quarterly inquiries and independence updates (0.4)
19-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of asset retirement obligations q2 activity
19-Jul-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	discuss major transactions during quarter with M. Hickebotham
19-Jul-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	3.5	\$ 525.00	\$ 1,837.50	review 10Q
19-Jul-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.2	\$ 430.00	\$ 1,376.00	quarterly fraud inquiries with Joe Beckerle (.5); review of liabilities subject to compromise (.8); review of legal contingencies and legal memo (.8); review of stock options (.3); review of other non current liabilities (.2); review of asset retirement obligations (.4); review of net gain /loss report (.2)
21-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.4	\$ 525.00	\$ 1,260.00	Review draft of Form 10-Q for Q2
22-Jul-2013	YE - Non-pension post-retireme (0044)	Conat,Arthur L. (US011250977)	Executive Director-Grade 4 (134)	0.2	\$ 525.00	\$ 105.00	Discussion with Adrian Hartley regarding the selection of the discount rate
22-Jul-2013	General (0000)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	2.0	\$ 375.00	\$ 750.00	Actuary review of OPEB remeasurement.
22-Jul-2013	Planning (0001)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Updated the Mine forecast file to determine which mines will be visited
22-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	5.2	\$ 275.00	\$ 1,430.00	preparation of tax schedules for Q2
22-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.2	\$ 190.00	\$ 988.00	Worked on the Journal entry testing to determine filters to apply for testing
22-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	equity rollforward - document and prepared the equity rollforward
22-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Preparation and review of audit comm materials
22-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.1	\$ 525.00	\$ 1,102.50	Review of draft 10q report and supporting schedules
23-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review of EY audit committee materials for the Q2 Audit committee meeting
23-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.2	\$ 430.00	\$ 946.00	Review of disclosures in form 10Q for OPEB curtailment
23-Jul-2013	2nd Quarter (0003)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.5	\$ 275.00	\$ 412.50	Preparation of tax review memo.
23-Jul-2013	General (0000)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	1.3	\$ 375.00	\$ 487.50	Actuary review of OPEB remeasurement.
23-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.9	\$ 275.00	\$ 2,447.50	updated legal memo to discuss Q2 legal activity (2.3), reviewed selenium documentation (2.4), reviewed rejected contract memo (3.4), completed open items in investment schedules (0.8).
23-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	4.2	\$ 190.00	\$ 798.00	Journal Entries: determined additional filter to apply to entries and documented the memo for our approach
23-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	4.6	\$ 190.00	\$ 874.00	Q2 10-Q tie out - Started tie out of the face of the financials
23-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of impairment analysis first draft prepared by management
23-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of non-union curtailment documentation
23-Jul-2013	2nd Quarter (0003)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Review of all second quarter tax provision workpapers.
24-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.2	\$ 430.00	\$ 2,236.00	Review of mine reserve impairment analysis
24-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.9	\$ 430.00	\$ 1,677.00	Review of OPEB actuarial valuation, remeasurement, and document conclusions for EY actuarial review
24-Jul-2013	2nd Quarter (0003)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	0.7	\$ 525.00	\$ 367.50	review 2nd quarter tax provision
24-Jul-2013	2nd Quarter (0003)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.6	\$ 430.00	\$ 258.00	discussion with Matt Redenius on status (.4); review of legal memo that discusses Q2 legal activity (.2);

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
24-Jul-2013	2nd Quarter (0003)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	reviewing Q2 tax workpapers (1.1), meeting with David Hornburg to discuss workpapers (4), preparation of Q2 tax memorandum (.5)
24-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	9.2	\$ 275.00	\$ 2,530.00	drafted the QRM (quarterly review memo) for Q2 (5.6), started the OAR (overall analytical review) preparation (3.6)
24-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	10.8	\$ 190.00	\$ 2,052.00	Tie-out : Continued to tieout face of financials and foot notes 1-5
24-Jul-2013	2nd Quarter (0003)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Discussion of tax review with Sarah Huelsing.
24-Jul-2013	2nd Quarter (0003)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.2	\$ 275.00	\$ 605.00	Modifications to tax workpapers based on discussion with Sarah Huelsing.
24-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review of changes in liabilities subject to compromise from prior year end
25-Jul-2013	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	9.2	\$ 430.00	\$ 3,956.00	Review of Patriot long-lived asset impairment analysis
25-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review legal memo that discusses Q2 legal activity
25-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.9	\$ 275.00	\$ 522.50	Discussions with S Miller and M Hickenotham regarding third quarter status (1.1) and call with review partner R Saphian to touch base on audit procedures (.8)
25-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.4	\$ 275.00	\$ 660.00	Review and research for WWMV loss and whether Patriot should carry a negative loss.
25-Jul-2013	2nd Quarter (0003)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (13)	2.2	\$ 525.00	\$ 1,155.00	review 2nd quarter tax provision
25-Jul-2013	2nd Quarter (0003)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Q2 Status Discussion Call with J Scott and M Redenius
25-Jul-2013	2nd Quarter (0003)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Reviewing Q2 tax memo that summarizes Q2 tax provision procedures performed (these procedures are audit procedures that substantiate financial statement tax balances)
25-Jul-2013	2nd Quarter (0003)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	10.7	\$ 275.00	\$ 2,942.50	continued work on OAR schedules (3.2), worked with staff on tie-out items (1.2), internal and external discussions re: WWMV loss allocation (2.1), impairment analysis review (1.6), preparation of Q2 audit committee book (2.6)
25-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	9.4	\$ 190.00	\$ 1,786.00	Tie-out : Continued to tieout face of financials and foot notes 6-12
25-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.1	\$ 525.00	\$ 577.50	Audit Committee quarterly status meeting
25-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Review of JV equity method analysis
25-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Audit committee meeting
25-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Call with Jordan Scott and Ruth Saphian to discuss status of Q2 review
25-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Meet with Katy Winkelmann and Joe Beckerle to discuss impairment review
25-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review accounting literature related to long-lived asset impairment testing
25-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review audit committee communications book for Q2
25-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review impairment model prepared by client
25-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review internal audit reports
26-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.7	\$ 275.00	\$ 1,292.50	Review of third quarter overall analytical review.
26-Jul-2013	General (0000)	Binkley,Nadia (US013394513)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	OPEB curtailment review
26-Jul-2013	2nd Quarter (0003)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (13)	1.0	\$ 525.00	\$ 525.00	review 2nd quarter tax provision
26-Jul-2013	2nd Quarter (0003)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	Review of Q2 tax provision workpapers
26-Jul-2013	2nd Quarter (0003)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	7.9	\$ 275.00	\$ 2,172.50	Continued preparation of OAR schedules (5.7), discussion with staff on tie-out items (1.1), client discussion and internal documentation of WWMV loss allocation (1.1)
26-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	Met with Rebecca (Becky) Garner - Staff accountant to discuss any updates made to the 10Q.
26-Jul-2013	2nd Quarter (0003)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Tie-out : Tied out financial statement 10-Q foot notes 12- end
29-Jul-2013	2nd Quarter (0003)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Discussions with David Hornburg on Q2 workpapers and follow up on tax information
29-Jul-2013	2nd Quarter (0003)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	8.2	\$ 275.00	\$ 2,255.00	Updates to OAR (2.2), updates to SRM (1.3), review of Q2 workpapers (1.8), internal impairment discussions (2.9)
29-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Modifications to tax workpapers based on discussion with Sarah Huelsing.
29-Jul-2013	2nd Quarter (0003)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	8.0	\$ 190.00	\$ 1,520.00	Tied out second quarter financial statements (6.4); prepared second quarter journal entry testing (1.6)
29-Jul-2013	2nd Quarter (0003)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.2	\$ 275.00	\$ 1,430.00	Preparation of Q3 impairment memorandum (2.8) and discussions with seniors to talk through testing approach & documentation strategy (2.4)
29-Jul-2013	2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	0.5	\$ 525.00	\$ 262.50	Review of latest union changes to Opeb plans
29-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.2	\$ 275.00	\$ 880.00	Review of remeasurement for the Company's change in their OPEB plan.
29-Jul-2013	General (0000)	Binkley,Nadia (US013394513)	Senior-Grade 3 (423)	8.8	\$ 275.00	\$ 2,420.00	Review of management's impairment analysis, which includes discussions with Katy Winkelmann (Patriot - Asst. Controller) (8.2), address staff questions (0.6)
30-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Revisions to Tax provision workpapers and Memo.
30-Jul-2013	2nd Quarter (0003)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	8.0	\$ 190.00	\$ 1,520.00	Tied out second quarter financial statements (2.3); documented second quarter journal entry testing (3.6); documented AP and Accrual lead sheet fluctuations (2.1)
30-Jul-2013	2nd Quarter (0003)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 525.00	\$ 630.00	Review of inventory workpapers for quarterly review fluctuations
30-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	6.8	\$ 375.00	\$ 2,550.00	Actuary review of OPEB remeasurement.
30-Jul-2013	General (0000)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	1.0	\$ 525.00	\$ 525.00	Quarterly tax provision review
30-Jul-2013	2nd Quarter (0003)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (13)	0.5	\$ 375.00	\$ 187.50	Discussions with David Hornburg on Q2 workpapers and follow up on tax information
30-Jul-2013	2nd Quarter (0003)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	9.1	\$ 275.00	\$ 2,502.50	continued review of management's impairment analysis (7.7), answer staff questions (0.5), address OAR notes (0.9)
31-Jul-2013	2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	2.2	\$ 190.00	\$ 418.00	Investigate and support activity in equity rollforward
31-Jul-2013	2nd Quarter (0003)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.8	\$ 190.00	\$ 1,102.00	Prepare Interest Rate analysis based on CPI
31-Jul-2013	2nd Quarter (0003)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Tied out second quarter financial statements (1.7); documented other revenue fluctuations (5.2);documented inventory fluctuations (1.1)
31-Jul-2013	2nd Quarter (0003)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.1	\$ 525.00	\$ 577.50	Review of OPEB plan change
31-Jul-2013	YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (13)	1.3	\$ 525.00	\$ 682.50	Impairment analysis discussions with M. Redenius and S. Miller
31-Jul-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.2	\$ 525.00	\$ 105.00	Call with Katy Winkelmann to discuss status of the impairment model
31-Jul-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.2	\$ 190.00	\$ 418.00	Documented update testing of independent controls 2.2

Σ hours = 2,538.6 Σ (hours*rate) \$ 772,872.00

Ernst & Young LLP
2/1/2013 -- 7/31/2013
Fee Detail

Federal Tax Consulting Services
Exhibit C-2

Incur Date	Employee	Title	Hourly Rate	Hours	Total	Description
02/04/13	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	\$430.00	2.5	\$1,075.00	research of depletion deductions as recognized built-in loss for 382
02/19/13	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	\$430.00	1.3	\$559.00	coordination of Section 382 ownership changes and request for information
02/01/13	Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	0.6	\$360.00	treatment of coal reserves under 382 and use of 338 method for recognizing built in losses post emergence
02/04/13	Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	0.6	\$360.00	review tax basis balance sheet for 382 built in gain
02/07/13	Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	0.8	\$480.00	review IRS notice addressing 382 built in gain regarding development of position to apply built in gain to depletion
02/08/13	Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	1.1	\$660.00	review cases and articles regarding commentary on application of built in gain under 382 to depletion and impact of Notice 2003-65.
02/11/13	Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	2.1	\$1,260.00	review and changes to memorandum on treatment of built in gain for coal reserves under Section 382
02/13/13	Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	1.3	\$780.00	Discussion with Andrew Miller, Partner, and independent reviewer of 382 memo on built in gain for reserves
02/13/13	Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	0.7	\$420.00	review and changes to memorandum on treatment of built in gain for coal reserves under Section 382
02/27/13	Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	0.6	\$360.00	final review of 2nd partner changes to memo on 382 & depletion and release to client
02/05/13	Dohrmann, Charles (US011339157)	Executive Director-Grade 1 (131)	\$525.00	0.3	\$157.50	Section 382 - discuss questions from Anne Bozesky regarding election options
02/12/13	Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	\$190.00	0.3	\$57.00	Preparation of the methodology report for Patriot Coal Section 382 study.
02/13/13	Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	\$190.00	0.5	\$95.00	Update of draft of the methodology report for Patriot Coal Section 382 study.
02/06/13	Ritz, Amy Felice (US011539989)	Executive Director-Grade 1 (131)	\$525.00	3	\$1,575.00	review owner shift calculations for Peabody and Patriot
02/01/13	Savage, Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	3.5	\$1,312.50	Patriot 382 -- review Peabody transactions from 1998 through 2006, including research of Peabody's disclosed 382 ownership change on 4/5/02
02/04/13	Savage, Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	5	\$1,875.00	Patriot 382 -- continue review/revision of Peabody analysis from 1998 to 2007
02/05/13	Savage, Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	4.5	\$1,687.50	Patriot 382 -- update review/revision of Peabody analysis from 1998 to 2007
02/06/13	Savage, Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	3.5	\$1,312.50	Patriot 382 -- Peabody cube work (including merging Peabody cube w Patriot cube, running owner shift calculations)
02/07/13	Savage, Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	1	\$375.00	Patriot 382 -- Peabody cube work (including merging Peabody cube w Patriot cube, running owner shift calculations, and sending to Amy Ritz for review, among other cube work)
02/12/13	Savage, Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	0.8	\$300.00	Patriot 382 -- email correspondence w client regarding updated shifts including sending most recent drafts of the shift calculations showing the removal of the 2009 limitation.
13-Mar-2013	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	\$430.00	2.0	\$860.00	Section 382 coordination and methodology documentation

Ernst & Young LLP
2/1/2013 -- 7/31/2013
Fee Detail

Federal Tax Consulting Services
Exhibit C-2

Incur Date	Employee	Title	Hourly Rate	Hours	Total	Description
30-Apr-2013	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	\$430.00	1.0	\$430.00	Follow-up on methodology report for Section 382 ownership analysis
30-Apr-2013	Dohrmann, Charles (US011339157)	Executive Director-Grade 1 (131)	\$525.00	0.3	\$157.50	Discuss 382 deliverable summary report with Anne Bozesky
30-Apr-2013	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	\$525.00	0.5	\$262.50	deal feel analysis, discussions with rich hofmann and kim lionberger
30-Apr-2013	Savage, Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	1.5	\$562.50	Patriot 382 -- redact 382 methodology report to send to Anne/Tim to prepare 382 report for Patriot's 382 analysis
02-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	2.0	\$380.00	Began preparing the methodology report for the 382 study
02-May-2013	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.3	\$129.00	Discussions regarding professional fee analysis, including formulation of agenda and information request for project kick off meeting.
02-May-2013	Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	0.6	\$165.00	Discussing PFA project with Mat Gabrielson, drafting the executive interview agenda and information request for client meeting.
02-May-2013	Savage, Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	1.0	\$375.00	Patriot 382 -- redact 382 methodology report to send to Anne/Tim to prepare 382 report for Patriot's 382 analysis
03-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	3.5	\$665.00	Began preparing the methodology report for the 382 study
03-May-2013	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.5	\$215.00	Discussions regarding professional fee analysis, including formulation of agenda and information request for project kick off meeting.
03-May-2013	Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	0.3	\$82.50	Discussing PFA project with Mat Gabrielson, drafting the executive interview agenda and information request for client meeting.
06-May-2013	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	\$430.00	0.5	\$215.00	meeting with staff for memo on Section 382
06-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	5.8	\$1,102.00	Drafted the Section 382 Analysis report; reviewed 5% shareholders spreadsheets and SEC filings to ensure report accurately reflected the analysis
06-May-2013	Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	0.8	\$220.00	PFA Project: Pull petition and disclosure statement from docket; discuss documents with matt and develop plan for client meeting.
07-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	0.8	\$152.00	Drafted the Section 382 Analysis report; reviewed 5% shareholders spreadsheets and SEC filings to ensure report accurately reflected the analysis
07-May-2013	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	1.3	\$559.00	Review of client provided professional fee schedule. Review of selected court filings related to bankruptcy overview. Preparation and attending meeting to kick off professional fees analysis engagement.

Ernst & Young LLP
2/1/2013 -- 7/31/2013
Fee Detail

Federal Tax Consulting Services
Exhibit C-2

Incur Date	Employee	Title	Hourly Rate	Hours	Total	Description
07-May-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	\$525.00	0.5	\$262.50	deal cost, review client allocations and list of expenses
07-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	1.8	\$495.00	PFA Project: Pull petition and disclosure statement from docket; discuss documents with matt and develop plan for client meeting.
08-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	2.0	\$380.00	Updated the 382 Report and the Certificate of Representations for the 382 study
08-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	2.8	\$1,204.00	Review of client provided professional fee schedule. Review of selected court filings related to bankruptcy overview. Preparation and attending meeting to kick off professional fees analysis engagement.
08-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	1.8	\$495.00	PFA Project: Prepare summary of fees schedule for use at client meeting.
09-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	2.5	\$1,075.00	Review of client provided professional fee schedule. Review of selected court filings related to bankruptcy overview. Preparation and attending meeting to kick off professional fees analysis engagement.
09-May-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	\$525.00	1.5	\$787.50	meeting @patriot with rich hoffman & kim lionberger to discuss analysis of bankruptcy fee for deductibility -
09-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	3.3	\$907.50	PFA Project: Meet with Matt and discuss agenda; discuss steps of fee analysis including allocation of first day motions to tax buckets; prep items to bring to meeting. (1.8) Meet with client (1.5)
10-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	1.0	\$190.00	Kick-off meeting with senior to discuss details and expectations of Patriot Professional Fee Analysis engagement
10-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.3	\$129.00	Review of client provided professional fee schedule. Review of selected court filings related to bankruptcy overview. Preparation and attending meeting to kick off professional fees analysis engagement.
10-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	2.3	\$632.50	PFA Project: Review case docket and match invoices to client fee schedule as example for Tim; discuss project overview with Tim and assign initial tasks.
13-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.2	\$86.00	Discussion with team regarding approach for analysis as well as walk through review of Company provided data.
14-May-2013	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	\$430.00	1.5	\$645.00	review of section 382 report
14-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.3	\$129.00	Discussion with team regarding approach for analysis as well as walk through review of Company provided data.
14-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	1.0	\$275.00	PFA Project - discuss analysis with Matt & Tim; draft client email re: pre-petition fees and pulling of invoices.

Ernst & Young LLP
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Fee Detail

Federal Tax Consulting Services
Exhibit C-2

Incur Date	Employee	Title	Hourly Rate	Hours	Total	Description
15-May-2013	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	\$430.00	1.0	\$430.00	review of section 382 report
15-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	4.0	\$760.00	Met with Senior Manager to discuss progress on 382 report; made revisions and sent for further review
15-May-2013	Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	0.4	\$240.00	Question from Tax director regarding application of Built in gain concept to AMT depletion;
16-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	2.2	\$418.00	Obtained copies of the First Day Motions for Patriot's Ch. 11 filing to be used for the professional fee analysis; build the tracking spreadsheet for the motions
16-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.3	\$129.00	Discussion with team regarding approach for analysis as well as walk through review of Company provided data.
17-May-2013	Chellappa,Rachel (US012999647)	Senior-Grade 1 (421)	\$275.00	1.0	\$275.00	382: reviewing Section 382 analysis report
17-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	1.3	\$247.00	Completed research to identify proper treatment of expenses incurred prepetition and postpetition for Patriot to be used in the professional fee analysis
17-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	1.2	\$228.00	Began outlining background information for professional fee analysis report
17-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	1.3	\$247.00	Kick-off meeting with senior manager to discuss PBC files, first day motions, and engagement management for Patriot's professional fee analysis
17-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	1.8	\$774.00	Discussion with team regarding approach for analysis as well as walk through review of Company provided data.
20-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	5.3	\$1,007.00	Examined invoices and added relevant information to the Detailed Cost Analysis spreadsheet for the Professional Fee Analysis - Financial and Business Advisors
20-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	0.4	\$76.00	Meeting with senior to discuss process to examine invoices for the Professional Fee Analysis
20-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	1.5	\$645.00	Patriot professional fee analysis.
20-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	2.0	\$550.00	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.
21-May-2013	Chen,David (US012726656)	Senior-Grade 1 (421)	\$275.00	1.0	\$275.00	Discussing invoice methodology with Tim - working on Budget/Workplan for discussion with Matt - Meeting with team to discuss roles and responsibilities -- service provider matrix
21-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	3.6	\$684.00	Continued preparation of Detailed Cost Analysis spreadsheet, specifically for the Financial and Business Advisors

Ernst & Young LLP
2/1/2013 -- 7/31/2013
Fee Detail

Federal Tax Consulting Services
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Incur Date	Employee	Title	Hourly Rate	Hours	Total	Description
21-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	1.2	\$228.00	Discussion with senior regarding process to identify the tax treatment of expenses being analyzed in the Professional Fee Analysis
21-May-2013	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.5	\$215.00	Patriot professional fee analysis.
21-May-2013	Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	4.5	\$1,237.50	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.
22-May-2013	Chen, David (US012726656)	Senior-Grade 1 (421)	\$275.00	1.0	\$275.00	Discussing invoice methodology with Tim - working on Budget/Workplan for discussion with Matt - Meeting with team to discuss roles and responsibilities -- service provider matrix
22-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	3.7	\$703.00	Examined invoices and identified the classification of expenses for the Detailed Cost Allocation for the Professional Fee Analysis
22-May-2013	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	1.0	\$430.00	Patriot professional fee analysis.
22-May-2013	Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	1.0	\$275.00	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.
23-May-2013	Chen, David (US012726656)	Senior-Grade 1 (421)	\$275.00	2.0	\$550.00	Discussing invoice methodology with Tim - working on Budget/Workplan for discussion with Matt - Meeting with team to discuss roles and responsibilities -- service provider matrix
23-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	1.4	\$266.00	Meeting with team regarding Professional Fee Analysis; discussed progress and invoice issues
23-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	3.1	\$589.00	Prepared the Detailed Cost Analysis spreadsheet for the Professional Fee Analysis; added each invoice for the Legal section to the spreadsheet
23-May-2013	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	2.3	\$989.00	Patriot professional fee analysis.
23-May-2013	Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	2.5	\$687.50	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.
24-May-2013	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	5.2	\$988.00	Prepared the Detailed Cost Analysis spreadsheet for the Professional Fee Analysis; added each invoice for the Legal section to the spreadsheet

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2/1/2013 -- 7/31/2013
Fee Detail

Federal Tax Consulting Services
Exhibit C-2

Incur Date	Employee	Title	Hourly Rate	Hours	Total	Description
24-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	0.5	\$137.50	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.
27-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	1.0	\$275.00	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.
28-May-2013	Chen,David (US012726656)	Senior-Grade 1 (421)	\$275.00	2.0	\$550.00	Patriot Coal Service Provider Matrix assistance - discussions with Matt and Mollie regarding workplan/budget - reviewing Patriot MMT - walking through with Matt - walking through DCA with Tim
28-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	2.9	\$551.00	Invoice analysis for the Professional Fee Analysis; categorized services provided by tax treatment for various service providers
28-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	0.4	\$76.00	Prepared the MMT for the Patriot Coal Professional Fee Analysis
28-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	7.4	\$1,406.00	Updated the Detailed Cost Allocation spreadsheet for service providers with invoices containing pre- and post-petition services for the Professional Fee Analysis
28-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	2.8	\$1,204.00	Formulate workplan/budget for professional fees analysis engagement and discuss with EY tax and audit teams. Meeting at client to discuss the same.
28-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	1.0	\$430.00	Invoice and service provider review related to professional fees analysis.
28-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	6.0	\$1,650.00	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.
29-May-2013	Chen,David (US012726656)	Senior-Grade 1 (421)	\$275.00	1.8	\$495.00	Patriot Coal Service Provider Matrix assistance - discussions with Matt and Mollie regarding workplan/budget - reviewing Patriot MMT - walking through with Matt - walking through DCA with Tim
29-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	4.5	\$855.00	Invoice analysis for Professional Fee Analysis; classified services based on tax treatment for the Professional Fee Analysis
29-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	0.8	\$152.00	Meeting with senior to discuss GL Reconciliation for Professional Fee Analysis
29-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	2.1	\$399.00	Updated the Detailed Cost Analysis for service providers whose services could all be allocated to one tax treatment for the Professional Fee Analysis
29-May-2013	Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	\$600.00	0.4	\$240.00	Discuss transaction analysis of legal and other fees for deductibility post emergence

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Fee Detail

Federal Tax Consulting Services
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Incur Date	Employee	Title	Hourly Rate	Hours	Total	Description
29-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	1.5	\$645.00	Formulate workplan/budget for professional fees analysis engagement and discuss with EY tax and audit teams. Meeting at client to discuss the same.
29-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	4.8	\$2,064.00	Invoice and service provider review related to professional fees analysis.
29-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	3.6	\$990.00	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.
30-May-2013	Chen,David (US012726656)	Senior-Grade 1 (421)	\$275.00	1.0	\$275.00	Patriot Coal Service Provider Matrix assistance - discussions with Matt and Mollie regarding workplan/budget - reviewing Patriot MMT - walking through with Matt - walking through DCA with Tim
30-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	0.6	\$114.00	Developed an invoice detail template to provide to Patriot for the Professional Fee Analysis should Patriot assist in the preparation of the analysis
30-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	6.7	\$1,273.00	Invoice analysis for Professional Fee Analysis; classified services based on tax treatment for the Professional Fee Analysis
30-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	0.5	\$95.00	Met with senior to discuss strategy for invoice analysis going forward for Professional Fee Analysis
30-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	1.3	\$559.00	Formulate workplan/budget for professional fees analysis engagement and discuss with EY tax and audit teams. Meeting at client to discuss the same.
30-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.8	\$344.00	Invoice and service provider review related to professional fees analysis.
30-May-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	\$525.00	1.5	\$787.50	meeting re: the tax treatment of deal costs, david hornburg and matt gabrielson of ey, rich hoffman and kim lionberger of patriot
30-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	1.8	\$495.00	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.
31-May-2013	Chen,David (US012726656)	Senior-Grade 1 (421)	\$275.00	2.7	\$742.50	Patriot Coal Service Provider Matrix assistance - discussions with Matt and Mollie regarding workplan/budget - reviewing Patriot MMT - walking through with Matt - walking through DCA with Tim
31-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	7.0	\$1,330.00	Invoice analysis for Professional Fee Analysis; classified services based on tax treatment for the Professional Fee Analysis
31-May-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	\$190.00	0.4	\$76.00	Meeting with senior manager to discuss status of Professional Fee Analysis as well as strategy regarding the analysis of invoices that must be examined on a line by line basis to determine tax treatment

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Fee Detail

Federal Tax Consulting Services
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Incur Date	Employee	Title	Hourly Rate	Hours	Total	Description
31-May-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	1.3	\$559.00	Invoice and service provider review related to professional fees analysis.
31-May-2013	Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	\$275.00	1.0	\$275.00	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.
19-Jun-2013	Chellappa,Rachel (US012999647)	Senior-Grade 1 (421)	\$275.00	0.7	\$192.50	Discussion with Tara Savage concerning Patriot 382 report and outstanding items; review of additional information
27-Jun-2013	Chellappa,Rachel (US012999647)	Senior-Grade 1 (421)	\$275.00	1.7	\$467.50	Preparation of report for PATRIOT 382
05-Jun-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	\$525.00	0.5	\$262.50	Review of deal cost analysis
06-Jun-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	\$525.00	0.5	\$262.50	Review of deal cost analysis
27-Jun-2013	Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	\$190.00	2	\$380.00	Patriot Coal. Drafted Rep letter for Section 382 study.
28-Jun-2013	Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	\$190.00	2.5	\$475.00	Patriot Coal. Drafted Rep letter for Section 382 study.
27-Jun-2013	Savage,Tara (US012433378)	Manager-Grade 2 (322)	\$375.00	1.5	\$562.50	Patriot 382 -- transition call w Rachel Chellappa
09-Jul-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	\$430.00	0.8	\$344.00	Review of the professional fee schedules to provide to Patriot related to the analysis of certain third party bankruptcy related fees.

217.5 \$65,695.00

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
05-Feb-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Request of billing information to create invoice
06-Feb-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Created January Invoice
07-Feb-2013	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	0.8	\$ 430.00	\$ 344.00	january billing analysis to send to L. Peterson @ Foley Lardner
08-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.2	\$ 275.00	\$ 1,705.00	Preparation of January invoice
15-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Preparation of January bankruptcy invoice.
22-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	\$ 275.00	\$ 962.50	Coordinating the revision of the January monthly fee statement for EY professionals who needed to make revisions to their time submissions
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
01-Apr-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Creating March Invoice

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
10-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Prepared summary invoice for remaining 20% on previous months
10-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Preparation of interim fee invoice for for 20% withheld
11-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Prepared March Invoice
11-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Preparation of interim fee invoice for 20% withheld
12-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Preparation of interim fee for 20%
17-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Preparation of Patriot March billing
19-Apr-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.4	\$ 430.00	\$ 172.00	Second invoice issuance post attorney comments
07-May-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.4	\$ 275.00	\$ 110.00	Drafting the April tax charged time for invoice
09-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Prepared April Invoice for 2012 and 2013 codes (audit and tax)
13-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.7	\$ 430.00	\$ 731.00	Drafted April bill
15-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.9	\$ 430.00	\$ 817.00	Billing preparation post attorney comments (.6); discussion with J. Scott on audit timing and review of timeline (1.3)
17-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.9	\$ 430.00	\$ 387.00	Telephone discussion with A. Weiner of Foley concerning preparation of and revisions to April fee application and supporting invoice detail (.3), update of April invoice post attorney review (.6)
05-Jun-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Prepare tax detail for May Invoice
17-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	0.8	\$ 275.00	\$ 220.00	Discussions with A. Wiener of Foley (outside counsel) to discuss bankruptcy invoice.
17-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Discussions with M. Gabrielson and Mike Hickenbotham regarding the may fee statement descriptions
17-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Preparation of May fee statement
18-Jun-2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Assistance with interim fee application.

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
26-Jun-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	4.1	\$ 275.00	\$ 1,127.50	Review of engagement analysis to ensure appropriate time submission (2.5) and discussion with Mike Hickenbotham on reconciliation (1.6)
08-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	\$ 190.00	\$ 304.00	Prepared June bankruptcy invoice
09-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Preparation and review of June monthly fee statement.
09-Jul-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Updated June bankruptcy invoice for tax hours and new additions to WIP
17-Jul-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Preparation of June monthly fee statement

Σ hours = 78.2 Σ (hours*rate) = \$ 23,255.00

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
06-Jun-2013	Scott, Jordan C. (US012548690)	Senior- Grade 3 (423)	2.6	\$	275.00 \$ 715.00	Research of going concern opinion possibility for 401k plan for when a company is in bankruptcy.
		Σ hours =	2.6	Σ (hours*rate) =	\$ 715.00	

Exhibit D

Summary of Expenses by Category

EXPENSE CATEGORY	EXPENSE AMOUNT
Ground Transportation – Mileage	\$1,587.70
Meals	\$1,571.33
Office/Other Expenses	\$745.91
Total	\$3,904.94

Exhibit E

Expense Detail

Expense Detail

Incur Date	Employee	Rank	Expenses	Description
01-Feb-2013	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ 21.50	Delivery charge for bank confirmations
01-Feb-2013	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ 86.00	Delivery charge for bank confirmations
01-Feb-2013	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ (1.50)	Delivery charge for bank confirmations
01-Feb-2013	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ 66.00	Delivery charge for bank confirmations
01-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 71.19	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 1/28/13 to 2/2/13. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. 21 round trip miles * 6 days = 126 miles\\Home to client site, client site to home
01-Feb-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 12.43	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 1/21/13 - 2/1/13 (10 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 * 10 days) * .565 per mile = \$12.43]\\Home and Client
01-Feb-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 71.00	Preparation of bank confirmations
01-Feb-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 96.40	Preparation of bank confirmations
02-Feb-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 43.91	Had breakfast on 2/2/2013 to discuss the status of the year end audit. Expense was approved by PPED Mike Hickenbotham. Breakfast was for Matt Redenius, Jordan Scott, Ben Prange, Zach Follmer, Ryan Beckman, and myself.
02-Feb-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 18.16	Worked on Patriot on Saturday 2/2. Lunch for self.
02-Feb-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 75.15	1/28 22.2 miles roundtrip in excess of normal commute 1/29 22.2 miles roundtrip in excess of normal commute 1/30 22.2 miles roundtrip in excess of normal commute 1/31 22.2 miles roundtrip in excess of normal commute 2/1 22.2 miles roundtrip in excess of normal commute 2/2 22.2 miles roundtrip in excess of normal commute\\Home & Patriot
02-Feb-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 1/28/2013 to 2/2/2013. 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 to 12312 Olive
02-Feb-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 56.50	mileage to Patriot 5 days, Saturday 1/26, Monday 1/28, Tuesday 1/29, Thursday 1/31 and Saturday 2/2. 20 miles round trip per day = 100 miles. Mileage computed from EY office 190 Carondelet Plaza Clayton to Patriot office. \\office to client.
04-Feb-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 34.36	Expense is for dinner on 2/4/2013 when working overtime per request of Engagement Partner Mike Hickenbotham. Dinner was for Jordan Scott, Ben Prange, Zach Follmer, and myself.
05-Feb-2013	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	\$ 125.04	Business lunch, consumed onsite, to discuss status of audit and responsibilities going forward. With myself, Keeley Farmar, Jordan Scott, Zachary Follmer, Ben Prange, Sarah Miller, Scott Redenius, Ryan Beckmann. The store did not accept American Express so I charged it on my Discover card. See receipt. PPEDD approval Mike Hickenbotham
05-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 30.94	Also paid for Ben Prange. Required to work onsite by PPD Mike Hickenbotham. Approved by Mike Hickenbotham.
06-Feb-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$ 13.14	Business meal consumed on site to dicuss status of audit and allocation of reponsibilities for Patriot Audit Team, Ben Prange, Keeley Farmar, Diane Cody, Jordan Scott, Matt Redenius
06-Feb-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	\$ 48.79	Required to work 11 hours until 8pm by PPEDD. Dinner for self, Ben Prange, Jordan Scott, and Keeley Farmar.

Expense Detail

Incur Date	Employee	Rank	Expenses	Description
06-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 51.97	Meal to discuss status of the audit. Also paid for Matt Redenius, Ben Prange, and Dan Egan. Approved by PPD Mike Hickenbotham.
07-Feb-2013	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	\$ 50.13	Overtime meal, consumed onsite, with myself, Keeley Farmar, Jordan Scott, Ben Prange. PPEDD Approval Mike Hickenbotham.
08-Feb-2013	Egan,Daniel Robert (US013336424)	Intern (CS)-Grade 1 (511)	\$ 80.00	Overtime meal, consumed onsite, with myself, Keeley Farmar, Ben Prange, Jordan Scott. PPEDD approval Mike Hickenbotham.
11-Feb-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	\$ 64.10	Required to work 11 hours until 8pm by PPEDD. Dinner for self, Jordan Scott, Ben Prange, Matt Redenius, and Mike Hickenbotham.
11-Feb-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 64.41	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 2/4/13 to 2/8/13. 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
12-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 83.06	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 2/4/13 to 2/12/13. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. 21 round trip miles * 7 days = 147 miles\Home to client site, client site to home
12-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 37.70	Also paid for Zach Follmer and Ben Prange. Approved by PPD Mike Hickenbotham
13-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 18.83	Overtime meal, worked past 8pm. Approved by PPD Mike Hickenbotham.
14-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 69.36	Lunch to discuss Engagement Quality Review with EQR Partner Ruth Saphian. Paid for myself, Sarah Miller, Ruth Saphian, Ben Prange, and Zach Follmer. Approved by PPD Sarah Miller.
14-Feb-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 11.30	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 2/4/13 - 2/14/13 (9 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 = .555) [(2.2 miles per day * 9 days) * .555 per mile = \$11.30]\Home and Client
16-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 47.46	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 2/13/13 to 2/16/13. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. 21 round trip miles * 4 days = 147 miles\Home to client site, client site to home
18-Feb-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 18.72	Expense was for dinner when working overtime on Monday, February 18th, per PPED Mike Hickenbotham.
20-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 23.73	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 2/19/13 to 2/20/13. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. 21 round trip miles * 2 days = 42 miles\Office to client site, client site to office
20-Feb-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 14.81	Overtime meal, approved by PPD Mike Hickenbotham
20-Feb-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 15.32	Expense was for overtime worked on Wednesday, February 20th, per PPED Mike Hickenbotham.
22-Feb-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 64.41	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 2/18/13 to 2/22/13. 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
23-Feb-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 22.14	Had lunch in order to discuss the status of wrapping up with audit per PPED Mike Hickenbotham. Expense was for myself and Dan Egan.
01-Mar-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 20.92	Preparation of audit opinion and consent
01-Mar-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 55.00	Preparation of audit opinion and consent

Expense Detail

Incur Date	Employee	Rank	Expenses	Description
01-Mar-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 78.75	Preparation of audit opinion and consent
01-Mar-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 41.00	Preparation of audit opinion and consent
01-Mar-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 16.50	Preparation of audit opinion and consent
01-Mar-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 82.50	Preparation of audit opinion and consent
03-Mar-2013	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ 18.14	Courier of audit committee materials from Mike Hickenbotham to Patriot Coal
18-Mar-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 6.00	Parking - \$6
21-Mar-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 14.13	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back on 3/18/13. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.6 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13].\Home to client site, client site to home
01-Apr-2013	Dolan,Daniel J (US011348134)	Partner/Principal-Grade 1 (111)	\$ 147.00	Dinner to discuss Patriot Coal bankruptcy (Dan Dolan, Mike Hickenbotham and John Luchefski, SVP and CFO of Patriot)
03-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 36.89	Required to work past 7pm. Approved by Mike Hickenbotham, PPD. Consumed onsite.
11-Apr-2013	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 23.73	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 3 days total x 2 times per day (morning and night) x 7 miles = 42 miles\1733 Redbird Cove to 12312 Olive Rd Patriot Coal
11-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 14.13	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back on 4/11/13. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13].\Home to client site, client site to home
12-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 11.30	mileage to Patriot coal for Quarterly procedures. 190 carondelet Plaza Clayton MO to Patriot offices. 20 miles round trip. \office to patriot
15-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 11.30	mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \office to client
18-Apr-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	\$ 12.43	Milage over and above normal commute to the office. Normal Commute to office = .5 miles. 5 Del Lin, Clayton MO 63105 to 190 Carondelet Plaza, Clayton MO 63105. Commute to Patriot Coal = 10.4 Miles each way. 5 Del Lin, Clayton MO 63105 to 12312 Olive Blvd. 11.7-.5 = 11.2 mile over and above normal commute each way. 1 day total x 2 times per day (morning and night) = 22.4\Home to Client Site
19-Apr-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	\$ 89.50	Lunch to discuss status of Q1 review. Attendees: Sarah Miller, Mike Hickenbotham, Matt Redenius, Ryan Beckmann, John Menchella, and Zach Fullmer.
19-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 70.63	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back from 4/15 - 4/19. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13 * 5 days = \$70.63].\Home to client site, client site to home
19-Apr-2013	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 39.55	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. 5 days total x 2 times per day (morning and night) x 7 miles = 70 miles\1733 Redbird Cove to 12312 Olive Blvd and back
19-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 11.30	mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \office to client
22-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 11.30	mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \office to patriot
25-Apr-2013	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 31.64	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 4 days total x 2 times per day (morning and night) x 7 miles = 56 miles\1733 Redbird Cove to 12312 Olive Blvd and back
25-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 11.30	mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \office to patriot

Expense Detail

Incur Date	Employee	Rank	Expenses	Description
25-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 6.00	parking at office after Patriot meeting with Katy Winklemann.
26-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 70.63	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back from 4/22 - 4/26. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13 * 5 days = \$70.63].\home to client site; client site to home
26-Apr-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 11.30	mileage to Patriot office from EY office (190 Carondelet Plaza Suite 1300). 10 miles each way. \EY to Patriot
30-Apr-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 14.13	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back on 4/30. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13].\Home to Client; Client to Home
02-May-2013	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 7.91	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. 1 day total x 2 times per day (morning and night) x 7 miles = 14 miles\1733 Redbird Cove - 12312 Olive Blvd
08-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 12.00	Did not receive normal commute parking due to meetings at Patriot Coal during the mornings of 5/7 and 5/8. Normal commute = \$4. Cost on 5/7 = \$10; Cost on 5/8 = \$10. Submitted for reimbursement \$12 [(10-4)*2].
09-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 42.38	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back from 5/6 - 5/8. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13 * 3 days = \$42.38].\Home & Client Site
10-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 35.37	Lunch with Jordan Scott to discuss 1st Quarter Results and plan 404/interim schedule.
31-May-2013	Creative Services Charges (ZZ00000051)	Und ()	\$ 69.70	Charges for paper, color printing, and binding expenses to produce Q1 AC result books.
19-Jun-2013	McDonald,Stephanie (US013175634)	Staff/Assistant-Grade 3 (443)	\$ 13.14	Working lunch to discuss the status of the audit. Lunch purchased for Michael Hickenbotham and Diane Cody. Partner Approved (Michael Hickenbotham).
28-Jun-2013	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 39.55	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. 5 days total x 2 times per day (morning and night) x 7 miles = 70 miles\1733 Redbird Cove to 12312 Olive Blvd and back
17-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 48.20	Meal to discuss changes to planning we need to make after audit planning event earlier in the day. Also paid for Shiva Natarajan and Ryan Beckmann. Approved by PPD Mike Hickenbotham.
26-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 33.90	Mileage over and above normal commute to the office. Normal commute to office = 2 miles. 2664 McKnight Crossing Court to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 12 miles each way. 2664 McKnight Crossing to 12312 Olive Blvd. 12-2=10 miles over and above normal commute each way. 3 day total (June 20, 24, 26) x 2 times per day (morning and night) x 10 miles = 60 miles\2664 McKnight Crossing - 12312 Olive Blvd\Home to client site, client site to home.
21-Jun-2013	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 39.55	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. 5 days total x 2 times per day (morning and night) x 7 miles = 70 miles\1733 Redbird Cove to 12312 Olive Blvd and return
17-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 33.90	Mileage over and above normal commute to the office. Normal commute to office = 2 miles. 2664 McKnight Crossing Court to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 12 miles each way. 2664 McKnight Crossing to 12312 Olive Blvd. 12-2=10 miles over and above normal commute each way. 3 day total (June 11, 13, 17) x 2 times per day (morning and night) x 10 miles = 60 miles\2664 McKnight Crossing - 12312 Olive Blvd\Home to client site, client site to home
10-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 43.30	Working lunch with new team member Shiva Natarajan and Ryan Beckmann to discuss our audit approach. Approved by PPD Mike Hickenbotham.
13-Jun-2013	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 31.64	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 4 days total x 2 times per day (morning and night) x 7 miles = 56 miles\1733 Redbird Cove to 12312 Olive Blvd
03-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	\$ 42.34	Mike Hickenbotham had lunch with Matt Redenius and Jordan Scott to discuss Patriot Coal pension matters
04-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 12.43	Mileage in excess of typical commute to the office for the following days: 6/3/2013 and 5/30/2013. Office address is 190 Carondelet Plaza, St. Louis, MO 63105 to Patriot Coal 12312 Olive Blvd, St. Louis, MO. Each way is 10.9 miles, equaling 22 miles round trip excess.\Office to client site, client site back to office

Expense Detail

Incur Date	Employee	Rank	Expenses	Description
08-Jul-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	\$ 63.65	Lunch to discuss fresh-start procedures and required team/staffing. Attendees: Mike Hickenbotham, Sarah Miller, Jordan Scott and Chris Zuidema.
09-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 21.42	Lunch to kick-off Q2 review procedures and discuss timeline with staff. Also paid for Shiva Natarajan and Keeley Farmar.
09-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 27.12	Mileage from office to Patriot (which is over and above normal commute to the office). Office (190 Carondelet Plaza, Clayton Mo.) to Patriot Coal = 12 miles each way. 2 days total (June 8 and 9) x 2 times per day (morning and night) x 12 miles = 48 miles\\190 Carondelet - 12312 Olive Blvd\\Office to client site, client site to office
12-Jul-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 64.41	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 7/8/13 to 7/12/13. 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\\Home to Patriot Coal
15-Jul-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	\$ 168.20	Mike Hickenbotham had dinner with Jack Lusheski (Patriot CFO) and Dan Dolan (EY) to discuss transition and POR plans
18-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	\$ 34.99	Lunch to discuss the Status of the audit. Spoke about the status of the quarterly audit. Attendees: Tanisha Noise, Shiva Natarajan, Mike Hickenbotham, Jordan Scott.
18-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 40.68	Mileage from home to Patriot (which is over and above normal commute to the office). Home (537 Purdue, St. Louis, Mo. 63130) to Patriot Coal = 12 miles each way. 3 days total (July 16, 17, 18) x 2 times per day (morning and night) x 12 miles = 72 miles\\537 Purdue - 12312 Olive Blvd\\Home to client site, client site to home
19-Jul-2013	Zhao,Yiting (US013385342)	Intern (CS)-Grade 1 (511)	\$ 124.30	Mileage over and above normal commute to office. Normal commute to office = 2 miles each way. 6837 Kingbury Blvd, University City MO to 190 Carondelet Plaza, Clayton MO. Commute to Patriot Coal= 13 miles each way. 6837 Kingbury Blvd, University City MO to 12312 Olive Blvd. 13 - 2 =11 miles over and above normal commute each way. 10 days total *2 times per day(morning and night) *11 miles =220 miles \\St Louis
25-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	\$ 41.11	Lunch to discuss the Status of the audit. Spoke about the status of the quarterly audit and outstanding requests. Attendees: Tanisha Noise, Shiva Natarajan, Mike Hickenbotham, Jordan Scott, Sarah Miller
26-Jul-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	\$ 116.96	Milage over and above normal commute to the office. Normal commute to office = 5.5 miles 6531 Woodrow, St Louis, MO to 190 Carondelet Plaza, Clayton MO. Commute to Patriot Coal = 17 miles each way. 6531 woodrow, st louis mo to 12312 olive blvd. 17-5.5=11.5 miles over and above normal commute each way. 9 total days x 2 times per day (morning and night) x 11.5 = 207 miles \\Home to Patriot Coal minus normal commute to offic
26-Jul-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$ 27.12	Mileage from office to Patriot (which is over and above normal commute to the office). Office (190 Carondelet Plaza, Clayton Mo.) to Patriot Coal = 12 miles each way. 2 days total (July 25 and 26) x 2 times per day (morning and night) x 12 miles = 48 miles\\190 Carondelet - 12312 Olive Blvd\\Office to client site, client site to office
30-Jul-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 28.80	Lunch in order to hold meeting to discuss current open items for the quarter. Meal includes Keeley Farmar, Shiva Natarajan, and Jordan Scott. PPED approval Michael Hickenbotham.
Σ Expenses =		\$	3,904.94	
		Breakdown		
		Σ Mileage Expenses =	#VALUE!	
		Σ Meal Expenses =	#VALUE!	
		Σ Other Expenses =	\$ 745.91	