

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

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| <p>In re:</p> <p>WESTMORELAND COAL COMPANY, <i>et al.</i>,¹</p> <p style="text-align: center;">Debtors.</p> | <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> | <p>Chapter 11</p> <p>Case No. 18-35672 (DRJ)</p> <p>(Jointly Administered)</p> |
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**COVER SHEETS FOR MONTHLY STATEMENT OF ERNST & YOUNG LLP FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FROM JANUARY 1, 2019 THROUGH JANUARY 31, 2019**

| | | |
|--|---|----------------------|
| Name of Applicant: | Ernst & Young LLP | |
| Applicant's Role in Case: | Independent Auditors | |
| Date Order of Employment Signed: | January 2, 2019 | |
| | Beginning of Period | End of Period |
| Time Period Covered by this Statement: | 1/1/19 | 1/31/19 |
| Summary of Hours, Fees, and Expenses: | | |
| Total Fees Requested in this Statement: | 1. Westmoreland Coal Company: \$208,622.40 (80% of \$260,778.00) 2. Westmoreland Resource Partners, LP: \$24,000.00 (80% of \$30,000.00) | |
| Total Expenses Requested in this Statement: | 1. Westmoreland Coal Company: \$5,624.76 | |

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

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| | 2. Westmoreland Resource Partners, LP: \$162.98 |
| Total Fees and Expenses Requested in this Statement (Inclusive of Holdback Amount): | 1. Westmoreland Coal Company: \$266,402.76 2. Westmoreland Resource Partners, LP: \$30,162.98 |
| Total Professional Hours Covered by this Statement: | 1. Westmoreland Coal Company: 1,655.1 2. Westmoreland Resource Partners, LP: 64.7 |
| Average Hourly Rate for Professionals: | 1. Westmoreland Coal Company: \$157.56 2. Westmoreland Resource Partners, LP: \$463.68 |
| Total Paraprofessional Hours Covered by this Statement: | 0 |

COMPENSATION SUMMARY BY PROFESSIONAL**1. Westmoreland Coal Company - Flat Fee Services**

| Name | Title | Time |
|--------------------------|---------------------------|-------------|
| Abhishek Batra | Senior | 11.0 |
| Ayza Hayat | Staff/Assistant | 2.5 |
| Blazei,Suzanne | Manager | 21.7 |
| Brandon Dazzan | Staff/Assistant | 13.2 |
| Bret Sloboshan | Staff/Assistant | 1.6 |
| Bryle Jianne Tañala2 | Client Serving Contractor | 12.0 |
| Camille Bandelier | Senior | 38.0 |
| Chesta Gupta | Staff/Assistant | 9.0 |
| Cummiskey,Thomas | Manager | 1.5 |
| Curtis,Matthew E | Staff/Assistant | 109.9 |
| Divya Batra | Senior | 11.0 |
| Draper,Steven David | Senior Manager | 1.6 |
| Dryden,Amari A | Staff/Assistant | 1.1 |
| Elzi,Heather C. | Senior Manager | 1.0 |
| Fetterman,Stephen R | Partner/Principal | 5.7 |
| Fritz,Matthew T | Staff/Assistant | 153.6 |
| Galatas,Emile P | Staff/Assistant | 16.0 |
| Green,Kyle R | Partner/Principal | 39.0 |
| Halper,Randy E. | Senior Manager | 8.4 |
| Harpreet Kaur | Senior | 2.0 |
| Hartley,Adrian | Senior Manager | 1.3 |
| Henry,Shannon LeAnn | Executive Director | 4.5 |
| Hernandez,Ashley Renee | Manager | 34.5 |
| Heselton,George A | Staff/Assistant | 132.2 |
| Jayleen Vilkh | Staff/Assistant | 124.0 |
| Johnson,Gerald W | Executive Director | 8.6 |
| Likman,Kimberly M. | Manager | 58.7 |
| Mahadevan,Padmavathy | Senior | 3.3 |
| McLean,Matthew Christian | Senior | 2.0 |
| Megha Luthra | Staff/Assistant | 1.0 |
| Miller,Brianna N | Senior | 157.7 |
| Nayak,Urmi | Senior | 15.4 |
| Ndukwe,Ifeanyi Ikechukwu | Senior | 6.0 |
| Osborne,Michael P | Staff/Assistant | 0.5 |
| O'Sullivan,Carley | Staff/Assistant | 0.3 |
| Phu,Vi | Partner/Principal | 3.0 |
| Ratcliff,Connor R | Senior | 73.6 |
| Reynante Amandy2 | Client Serving Contractor | 3.0 |

| Name | Title | Time |
|-------------------------|--------------------|---------------|
| Richards,Ray Travis | Senior | 140.3 |
| Scheetz,Douglas D. | Partner/Principal | 1.0 |
| Schnieder,Hayley Nicole | Senior | 107.3 |
| Sherstad,Brandon D | Executive Director | 0.0 |
| Siddiqui,Rehan | Manager | 24.1 |
| Sonali Sharma | Associate | 7.0 |
| St.Clair,Arthur | Staff/Assistant | 2.0 |
| Stephens,Paden A. | Manager | 2.2 |
| Swanson,Angela Marie | Senior Manager | 41.6 |
| Tay,Zu Huei | Senior Manager | 42.3 |
| Varsha Vats | Senior Associate | 2.5 |
| Yu,Sarah | Senior | 14.1 |
| Total | | 1473.8 |

TOTAL FEES REQUESTED: \$215,000

Westmoreland Coal Company – Hourly Rate Services

| Name | Title | Time | Hourly Rate | Total Fees |
|-------------------------|--------------------|--------------|-------------|--------------------|
| Blazei,Suzanne | Manager | 10 | \$250.00 | \$2,500.00 |
| Curtis,Matthew E | Staff/Assistant | 1.9 | \$110.00 | \$209.00 |
| Fetterman,Stephen R | Partner/Principal | 2.7 | \$390.00 | \$1,053.00 |
| Green,Kyle R | Partner/Principal | 4.1 | \$390.00 | \$1,599.00 |
| Henry,Shannon LeAnn | Executive Director | 5.2 | \$350.00 | \$1,820.00 |
| Hernandez,Ashley Renee | Manager | 13.6 | \$250.00 | \$3,400.00 |
| Heselton,George A | Staff/Assistant | 6.2 | \$140.00 | \$868.00 |
| Likman,Kimberly M. | Manager | 50.8 | \$290.00 | \$14,732.00 |
| Miller,Brianna N | Senior | 8.7 | \$190.00 | \$1,653.00 |
| Ratcliff,Connor R | Senior | 45.4 | \$190.00 | \$8,626.00 |
| Richards,Ray Travis | Senior | 5.5 | \$210.00 | \$1,155.00 |
| Schnieder,Hayley Nicole | Senior | 10.9 | \$240.00 | \$2,616.00 |
| Sherstad,Brandon D | Executive Director | 0.5 | \$350.00 | \$175.00 |
| Swanson,Angela Marie | Senior Manager | 15.8 | \$340.00 | \$5,372.00 |
| Total | | 181.3 | | \$45,778.00 |

2. Westmoreland Resource Partners, LP

| Name | Title | Time |
|-----------------------|-------------------|-------------|
| Cummiskey, Thomas | Manager | 8.9 |
| Fetterman, Stephen R | Partner/Principal | 2.3 |
| Green, Kyle R | Partner/Principal | 22.5 |
| Mahadevan, Padmavathy | Senior | 1.4 |
| Miller, Brianna N | Senior | 1.0 |
| Navarre, Michael | Staff/Assistant | 10.4 |
| Richards, Ray Travis | Senior | 0.5 |
| Swanson, Angela Marie | Senior Manager | 14.7 |
| Whipple, Matthew Ary | Partner/Principal | 3.0 |
| Total | | 64.7 |

TOTAL FEES REQUESTED: \$30,000

COMPENSATION BY PROJECT CATEGORY**1. Westmoreland Coal Company – Flat Fee Services**

| Time Category | Category Descriptions | Total Hours |
|-----------------------------------|--|--------------------|
| Independence Procedures | This category includes all activities associated with Independence Procedures | 10.8 |
| Planning Activities | This category relates to all audit planning activities. | 124.3 |
| Risk Assurance/IT Activities | This category relates to discussion, and analysis relating to application controls, IT audit progress and IT general controls. | 249.4 |
| Specialist Activity (TAS & CCaSS) | Represents time spent by EY CCaSS and EY TAS. EY CCaSS - CCaSS specialists are engineers who work on the ARO liability TAS - We use TAS to help us evaluate impairment assumptions as well as to help test pension and post retirement | 171.5 |
| Walkthroughs/Test of Controls | This category includes all activities associated with meetings, preparation and review of all walkthroughs and controls. | 117.5 |
| Substantive Testing | This category includes activities associated with substantive audit procedures | 787.3 |
| Quarterly Review Procedures | Represents all time spent on quarterly review procedures | 13.0 |
| Total | | 1,473.8 |

TOTAL FEES REQUESTED: \$260,778

3. Westmoreland Coal Company – Hourly Rate Services

| Time Category | Category Descriptions | Total Hours |
|----------------------|---|--------------------|
| Out of Scope | This category is related to work above and beyond our original engagement agreement | 113.8 |
| Bankruptcy | | 67.5 |
| Total | | 181.3 |

2. Westmoreland Resource Partners, LP – Flat Fee Services

| Time Category | Category Descriptions | Total Hours |
|----------------------|--|--------------------|
| Planning Activities | This category relates to all audit planning activities. | 9.3 |
| Substantive Testing | This category includes activities associated with substantive audit procedures | 55.4 |
| Total | | 64.7 |

TOTAL FEES REQUESTED: \$30,000

SUMMARY OF EXPENSES**1. Westmoreland Coal Company**

| Expense Category | Expense Amount |
|------------------------------|-----------------------|
| Meal-Dinner-Intown-Employees | \$813.35 |
| Ground-Mileage | \$538.24 |
| Lunch-Employees | \$986.77 |
| Ent-Meals | \$76.37 |
| Office Supplies | \$105.80 |
| Meals - Out of town | \$36.41 |
| Mileage – Regular | \$370.86 |
| Travel – Hotel | \$95.46 |
| Outside Counsel Fees | \$2,601.50 |
| Total Expenses | \$5,624.76 |

2. Westmoreland Resource Partners, LP

| Expense Category | Expense Amount |
|-------------------------|-----------------------|
| Ground-Mileage | \$162.98 |
| Total Expenses | \$162.98 |

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

| | | |
|---|---|-------------------------|
| In re: |) | |
| |) | Chapter 11 |
| WESTMORELAND COAL COMPANY, <i>et al.</i> , ² |) | Case No. 18-35672 (DRJ) |
| Debtors. |) | (Jointly Administered) |
| |) | |
| |) | |

**MONTHLY STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FROM JANUARY 1, 2019 THROUGH JANUARY 31, 2019**

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”), and the Court’s interim compensation procedures order entered on April 30, 2018 (the “Administrative Order”), Ernst & Young LLP (“EY LLP”) hereby files this monthly statement for compensation as a retained professional to the above-captioned Debtors (this “Statement”).

By this Statement, EY LLP respectfully requests allowance of \$290,778.00 (and payment of 80% of such amount) and reimbursement of \$5,787.74 of expenses, with respect to services it provided the Debtors during the period from January 1, 2019 through January 31, 2019 (the “Fee Period”).

² Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company’s service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

Background

1. On October 9, 2018 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the "Bankruptcy Code"). The Debtors operate their respective businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. The Debtors' retention of EY LLP was approved by this Court's Order dated January 2, 2019, *nunc pro tunc* to the Petition Date.

3. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP and WCC and WMLP respectively, and to be reimbursed for actual and necessary out-of-pocket expenses.

4. As disclosed in the declaration in support of the Debtors' application to retain EY LLP in these chapter 11 cases, as of the Petition Date, EY held a credit balance in the aggregate amount of approximately \$581,385. The foregoing amount consists of: (a) a credit balance of approximately \$508,000 in favor of WCC (the "WCC Credit Balance") and (b) a credit balance of approximately \$73,385 in favor of WMLP (the "WMLP Credit Balance").

5. Upon allowance of EY LLP's fees and expense reimbursements requested herein, EY LLP will (a) apply the allowed fees and expense reimbursements with respect to its services to WCC against the WCC Credit Balance, and (b) apply the allowed fees and expense reimbursements with respect to its services to WMLP against the WMLP Credit Balance.

Compensation Paid and Its Source

6. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any

source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Statement.

Supporting Detail

7. During the Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to such services for WCC during the Fee Period was approximately 1,655.1 hours. The total time spent by EY LLP with respect to such services for WMLP during the Fee Period was approximately 64.7 hours. The blended average hourly rate with respect to all services during the Fee Period was approximately \$169.08.

8. The supporting detail for this Statement is attached hereto as Exhibits A through E:

- Exhibit A contains the daily time information for each EY LLP professional who rendered services to WCC during the Fee Period.
- Exhibit B contains the daily time information for each EY LLP professional who rendered services to WMLP during the Fee Period.
- Exhibit B-1 contains the daily time information for each EY LLP professional who rendered non-core audit services (which are billed on an hourly fee basis) during the fee period.
- Exhibit C contains the detail of the expenses for which EY LLP hereby seeks reimbursement from WCC.
- Exhibit D contains the detail of the expenses for which EY LLP hereby seeks reimbursement from WMLP.
- Exhibit E contains the detail of the expenses for which EY LLP hereby seeks reimbursement for fees of EY LLP's outside counsel that were incurred during the Fee Period.

Applicable Law

9. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

10. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

11. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

12. EY LLP respectfully submits that the compensation sought in this Statement is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee

Period required a high degree of professional competence, and EY LLP was required to expend substantial time and effort in providing those services. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

13. Some fees and expenses incurred by EY LLP during the Fee Period might not be included in this Statement. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein.

WHEREFORE, EY LLP hereby respectfully requests (i) allowance of compensation in the amount of (A) \$260,778.00 with respect to its services to WCC, plus (B) \$30,000.00 with respect to its services to WMLP, (and payment of 80% of such amounts), and (ii) reimbursement of expenses of (A) \$5,624.76 with respect to its services to WCC, plus (B) \$162.98 with respect to its services to WMLP. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: March 15, 2019

/s/ Kyle R. Green

Kyle R. Green
Ernst & Young LLP

Exhibit A

WCC Time Detail

1. Westmoreland Coal Company

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|---------------------|--------------------|------------------|---------------|---|-----------------------------------|
| Ratcliff,Connor R | Senior | 02 Jan 2019 | 7.2 | JDE – Review and reperformance of Internal Audit’s manage access JDE Year End Testing. The specific control references include: (IT02.04 CM-01 TOC) | Risk Assurance/IT Activities |
| Galatas,Emile P | Staff/Assistant | 02 Jan 2019 | 3.0 | Westmoreland actuarial analysis for the custom mortality adjustment applied to the large medical plans | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 02 Jan 2019 | 0.1 | ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 02 Jan 2019 | 0.5 | Reviewing workpapers prepared by staff and managers of testing performed at WMLP and WCC. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 02 Jan 2019 | 0.5 | Reviewing questions regarding scoping of WMLP sites and responding to emails from the client. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 02 Jan 2019 | 0.5 | Reviewing questions regarding scoping of WMLP sites and responding to emails from the client. | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 02 Jan 2019 | 0.3 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Richards,Ray Travis | Senior | 02 Jan 2019 | 2.4 | Substantive testing of coal inventory at various mine sites related to year-end observations. | Substantive Testing |
| Brandon Dazzan | Staff/Assistant | 02 Jan 2019 | 12.7 | Observing drone surveying flights at 4 out of 5 of the coal stacks. Walkthrough and inquiry session during the data processing component of the INV observation. | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 03 Jan 2019 | 1.2 | Coordination with GDS on what we will have them work on during busy season and how much time we will need. | Planning Activities |
| Johnson,Gerald W | Executive Director | 03 Jan 2019 | 2.0 | Analysis of reclamation costs for legacy operations. Assessment of permit support to assess mine closure costs for ASC 410-20 obligations on Oxford operations. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 03 Jan 2019 | 0.5 | CCaSS team planning call to discuss call with Jesse Noel (Westmoreland) on Friday. EY members on the call include C. Johnson, R. Siddiqui, P. Mahadevan, TJ Cummisky, and J. Tay. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 03 Jan 2019 | 0.5 | Call with TJ Cummisky on status of WMLP testing and site visit. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 03 Jan 2019 | 0.5 | CCaSS team planning call to discuss call with Jesse Noel (Westmoreland) on Friday. EY members on the call include C. Johnson, R. Sidd | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 03 Jan 2019 | 1.8 | Reviewing supporting documents received from WCC CA and preparing questions for mine engineers related to ARO testing at Poplar Rive | Specialist Activity (TAS & CCaSS) |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|--------------------|------------------|---------------|---|-----------------------------------|
| Tay,Zu Huei | Senior Manager | 03 Jan 2019 | 0.8 | Call with C. Johnson regarding WCC CA treatment of second ARO estimate for additional Regulatory required reclamation work. | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 03 Jan 2019 | 0.7 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Ayza Hayat | Staff/Assistant | 03 Jan 2019 | 2.5 | Inventory count documentation (ie. checklist, memo, client support + client inquiries) | Substantive Testing |
| Dryden,Amari A | Staff/Assistant | 03 Jan 2019 | 0.6 | Worked on compiling the inventory checklist | Substantive Testing |
| Hernandez,Ashley Renee | Manager | 03 Jan 2019 | 2.0 | Time spent clearing comments left while reviewing WTs from the WCC engagement. | Walkthroughs/Test of Controls |
| Galatas,Emile P | Staff/Assistant | 04 Jan 2019 | 2.0 | Westmoreland actuarial analysis for the custom mortality adjustment applied to the large medical plans and health care trend | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 04 Jan 2019 | 0.3 | ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |
| Johnson,Gerald W | Executive Director | 04 Jan 2019 | 2.0 | Analysis of reclamation costs for legacy operations. Assessment of permit support to assess mine closure costs for ASC 410-20 obligations on Oxford operations. | Specialist Activity (TAS & CCaSS) |
| Nayak,Urmi | Senior | 04 Jan 2019 | 1.1 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 04 Jan 2019 | 0.5 | CCaSS team planning call to discuss busy season work plan. EY members on the call include C. Johnson, R. Siddiqui, P. Mahadevan, TJ C | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 04 Jan 2019 | 2.5 | Reviewing supporting documents received from WCC CA and preparing questions for mine engineers related to ARO testing at Poplar Rive | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 04 Jan 2019 | 0.5 | Call with Jesse Noel (Westmoreland) to discuss his transition leaving Westmoreland and Charles Hoyt (Westmoreland) taking over his position. EY members on the call include C. Johnson, R. Siddiqui, P. Mahadevan, TJ Cummsky, and J. Tay. | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 04 Jan 2019 | 0.6 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|--------------------------|-----------------|------------------|---------------|---|-----------------------------------|
| Dryden,Amari A | Staff/Assistant | 04 Jan 2019 | 0.5 | Compiled all of the photos from the coal piles. | Substantive Testing |
| Hartley,Adrian | Senior Manager | 05 Jan 2019 | 1.3 | General Review testing of the Pension Assumptions | Specialist Activity (TAS & CCaSS) |
| Richards,Ray Travis | Senior | 07 Jan 2019 | 0.4 | Planning to determine the scope of testing required related to ASC 842 leases implementation | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 07 Jan 2019 | 3.2 | Review of 2018 status for WCC audit, specifically open items within scope and strategy and interim. | Planning Activities |
| Likman,Kimberly M. | Manager | 07 Jan 2019 | 7.4 | Performing review procedures over the Risk Assurance workpapers in order to finalize work performed | Risk Assurance/IT Activities |
| Ratcliff,Connor R | Senior | 07 Jan 2019 | 8.7 | DAS – Review and reperformance of Internal Audit’s walkthrough of the DAS reporting application. The specific control references include: (IT DAS B.1 & IT DAS B.2) iSupport – Review and reperformance of Internal Audit’s walkthrough of the iSupport reporting application. The specific control references include: (IT iSupport B.2) | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 07 Jan 2019 | 3.2 | Hayley reviewed the additional change management support provided for the change management segregation of duties control and provided internal audit with follow up questions via the tracker | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 07 Jan 2019 | 0.8 | Discussed testing approach and follow up with Kim regarding the privileged access testing | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 07 Jan 2019 | 3.0 | 3 hours - tests on Poplar and Obed to go through information received from the client. | Specialist Activity (TAS & CCaSS) |
| Galatas,Emile P | Staff/Assistant | 07 Jan 2019 | 1.5 | Westmoreland Actuarial analysis review for the healthcare cost trend rate, claims review and expected return on assets assumption | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 07 Jan 2019 | 0.1 | ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |
| McLean,Matthew Christian | Senior | 07 Jan 2019 | 2.0 | Other Post Retirement Benefits Audit Support related to current year pension work for the year end audit. | Specialist Activity (TAS & CCaSS) |
| Cummiskey,Thomas | Manager | 07 Jan 2019 | 0.5 | site testing, follow up PBC requests and team planning for testing approach | Substantive Testing |
| Miller,Brianna N | Senior | 07 Jan 2019 | 6.1 | Detail review the Participant data testing workbooks as part of our interim pension testing which include the company's three Pension plans, WRP, WKI and B&S Plans. | Substantive Testing |
| Richards,Ray Travis | Senior | 07 Jan 2019 | 0.8 | Review of year-end coal inventory observations | Substantive Testing |
| Richards,Ray Travis | Senior | 07 Jan 2019 | 2.9 | Audit procedures related to asset retirement obligations including planning, scoping, and detail testing. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-----------------|------------------|---------------|---|-----------------------------------|
| Hernandez,Ashley Renee | Manager | 08 Jan 2019 | 0.3 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), Shab Rakeen (IA) and Tyler Lesynski(IA) were in attendance. | Planning Activities |
| Likman,Kimberly M. | Manager | 08 Jan 2019 | 0.3 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), Shab Rakeen (IA) and Tyler Lesynski(IA) were in attendance. | Planning Activities |
| Miller,Brianna N | Senior | 08 Jan 2019 | 1.7 | Status meeting with Ray Richards, EY senior on the engagement to discuss the status of interim and SOX testing and to also discuss busy season plans. | Planning Activities |
| Miller,Brianna N | Senior | 08 Jan 2019 | 0.3 | Weekly status meetingng held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), Shab Rakeen (IA) and Tyler Lesynski(IA) were in attendance. | Planning Activities |
| O'Sullivan,Carley | Staff/Assistant | 08 Jan 2019 | 0.3 | Input prior year cash flows, expected benefit payments, and actual benefit payments into the Cash Flow Testing Tool. | Planning Activities |
| Richards,Ray Travis | Senior | 08 Jan 2019 | 0.3 | Weekly status meetingng held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), Shab Rakeen (IA) and Tyler Lesynski(IA) were in attendance. | Planning Activities |
| Schnieder,Hayley Nicole | Senior | 08 Jan 2019 | 2.8 | Reviewed the IT operations walkthrough in Canvas and updated for comments | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 08 Jan 2019 | 4.8 | Performed detail review of the manage access walkthrough completed by internal audit. Provided comments and questions to internal audit and requested additional support. | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 08 Jan 2019 | 3.0 | 1 hour - call with Josalynne Tay to go through the updated testing and additional follow up questions | Specialist Activity (TAS & CCaSS) |
| Galatas,Emile P | Staff/Assistant | 08 Jan 2019 | 4.5 | Westmoreland Actuarial analysis review for the healthcare cost trend rate, claims review and expected return on assets assumption | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 08 Jan 2019 | 0.5 | ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|-------------------|------------------|---------------|---|-----------------------------------|
| Nayak,Urmi | Senior | 08 Jan 2019 | 1.7 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Phu,Vi | Partner/Principal | 08 Jan 2019 | 1.0 | Review of testing for how changes in Rx vendor effective 1/1/19 should be reflected in claims projections for opeb based on new savings information | Specialist Activity (TAS & CCaSS) |
| St.Claire,Arthur | Staff/Assistant | 08 Jan 2019 | 2.0 | Pre drafting audit tools & client memo. Per correspondence with Emile Galatas I let him know I had capacity to help out. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 08 Jan 2019 | 1.0 | Call with C. Bandelier (EY) to address questions regarding support received for Obed and Poplar mines (Canadian operations). | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 08 Jan 2019 | 2.1 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Brandon Dazzan | Staff/Assistant | 08 Jan 2019 | 0.5 | Performing docuemntation for cycle counts | Substantive Testing |
| Chesta Gupta | Staff/Assistant | 08 Jan 2019 | 9.0 | Performing year end substantive procedures | Substantive Testing |
| Draper,Steven David | Senior Manager | 08 Jan 2019 | 0.6 | Preliminary testing of the OPEB health care tred rate assumption. | Substantive Testing |
| Miller,Brianna N | Senior | 08 Jan 2019 | 0.6 | Meeting with Suzy Blazei, EY manager, to discuss the status of interim pension testing. | Substantive Testing |
| Miller,Brianna N | Senior | 08 Jan 2019 | 4.4 | Detail review the Participant data testing workbooks as part of our interim pension testing which include the company's three Pension plans, WRP, WKI and B&S Plans. | Substantive Testing |
| Richards,Ray Travis | Senior | 08 Jan 2019 | 0.9 | Detail review of year-end coal inventory observations | Substantive Testing |
| Richards,Ray Travis | Senior | 08 Jan 2019 | 1.1 | Audit procedures related to asset retirement obligations including planning, scoping, and detail testing. | Substantive Testing |
| Richards,Ray Travis | Senior | 08 Jan 2019 | 2.1 | Review of financial reporting walkthrough to gain an understanding of the account processes | Walkthroughs/Test of Controls |
| Blazei,Suzanne | Manager | 09 Jan 2019 | 1.7 | Status meeting with the team to discuss interim testing status, SOX status and plans for the team during busy season. Brianna Miller, Suzy Blazei, Ashley Hernandez, Ray Richards and Angela Swanson were in attendance. | Planning Activities |
| Blazei,Suzanne | Manager | 09 Jan 2019 | 1.2 | Finalize review of open items from interim and planning, including clearing comments and updating responses to comments cleared from other team members. | Planning Activities |
| Hernandez,Ashley Renee | Manager | 09 Jan 2019 | 1.7 | Time spent discussing with Chen Li, the appropriateness of ARO liability | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-----------------|------------------|---------------|---|-----------------------------------|
| Miller,Brianna N | Senior | 09 Jan 2019 | 1.7 | Status meeting with the team to discuss interim testing status, SOX status and plans for the team during busy season. Brianna Miller, Suzy Blazei, Ashley Hernandez, Ray Richards and Angela Swanson were in attendance. | Planning Activities |
| Richards,Ray Travis | Senior | 09 Jan 2019 | 1.7 | Status meeting with the team to discuss interim testing status, SOX status and plans for the team during busy season. Brianna Miller, Suzy Blazei, Ashley Hernandez, Ray Richards and Angela Swanson were in attendance. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 09 Jan 2019 | 1.7 | Status meeting with the team to discuss interim testing status, SOX status and plans for the team during busy season. Brianna Miller, Suzy Blazei, Ashley Hernandez, Ray Richards and Angela Swanson were in attendance. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 09 Jan 2019 | 0.7 | Review of ITGC open items listing and current status of testing | Planning Activities |
| Ratcliff,Connor R | Senior | 09 Jan 2019 | 8.3 | Application Controls – Review and reperformance of Internal Audit’s testing over (B07.08 GL-08 TOC (post-migration))YE Procedures: Created and completed the YE Matrix as well as YE Inquiries to confirm control procedures have not changed | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 09 Jan 2019 | 1.1 | Began review of the Active Directory Workplan and set up meeting to discuss procedures performed by IA with Kim | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 09 Jan 2019 | 1.5 | 1 hour - Tests on Coal Valley using the new information from the client. | Specialist Activity (TAS & CCaSS) |
| Galatas,Emile P | Staff/Assistant | 09 Jan 2019 | 1.8 | Westmoreland actuarial review for 2017 WRP EROA assumption | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 09 Jan 2019 | 1.1 | General Review of ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |
| Nayak,Urmi | Senior | 09 Jan 2019 | 0.8 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 09 Jan 2019 | 0.4 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Cummiskey,Thomas | Manager | 09 Jan 2019 | 0.5 | site testing, follow up PBC requests and team planning for testing approach | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 09 Jan 2019 | 3.2 | Addressing pension participant review comments | Substantive Testing |
| Draper,Steven David | Senior Manager | 09 Jan 2019 | 0.4 | Follow-up on potential adverse finding related to the OPEB trend rate assumption. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|---------|------------------|---------------|---|-------------------------------|
| Miller,Brianna N | Senior | 09 Jan 2019 | 0.8 | Send interim payroll selections to the client which includes putting together a list of required support and communicating with the client about how they can provide the support. This also includes creating a task in our client portal for them to upload the support to once they gather it. | Substantive Testing |
| Richards,Ray Travis | Senior | 09 Jan 2019 | 0.7 | Detail review of year-end coal inventory observations | Substantive Testing |
| Richards,Ray Travis | Senior | 09 Jan 2019 | 1.2 | Review of SOC 1 reports and determination of reports in-scope | Substantive Testing |
| Blazei,Suzanne | Manager | 09 Jan 2019 | 2.2 | Update and finalize review of AP walkthrough. Discuss comments with senior to ensure understanding of updates needed for year end. | Walkthroughs/Test of Controls |
| Hernandez,Ashley Renee | Manager | 09 Jan 2019 | 2.0 | Executive General Review of the financial reporting walkthrough and top sheet including supporting documentation. | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 09 Jan 2019 | 2.6 | Clear review notes left by the manager on the AP walkthrough. Communicate with internal audit on support we are still missing. | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 09 Jan 2019 | 2.4 | Review of mineral rights walkthrough to gain an understanding of account processes | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 09 Jan 2019 | 0.8 | Review of coal inventory walkthrough to gain an understanding of the account processes | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 10 Jan 2019 | 0.9 | Communicate with Internal audit on controls that need to be walked through at year-end because they are year-end controls that havenot been performed yet. This included putting together a list so that we make sure we have appropriately walked through all of the year-end controls. | Planning Activities |
| Likman,Kimberly M. | Manager | 10 Jan 2019 | 7.3 | Reviewing the JDE IT Operations Walkthrough, supporting test of controls and tasks within Canvas. | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 10 Jan 2019 | 2.3 | Discussed the SQL workplan testing over privileged access with Kim and performed research to verify testing approach was appropriate based on EY guidance. Updated the testing to clean up the testing procedures performed. | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 10 Jan 2019 | 1.6 | Met with Kim to discuss Active Directory workplan and to determine if testing performed was appropriate. Updated accordingly and sent follow up to internal audit for the open questions | Risk Assurance/IT Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|--------------------------|-------------------|------------------|---------------|---|-----------------------------------|
| Schnieder, Hayley Nicole | Senior | 10 Jan 2019 | 3.6 | Reviewed privileged access testing and tried to understand the testing performed by internal audit. Determined that sufficient documentation / testing had not been completed to address the risk. Performed research to determine all the testing that needed to be performed | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 10 Jan 2019 | 4.0 | 45min - call with Josalynne Tay to debrief the testing performed and address appropriate strategy | Specialist Activity (TAS & CCaSS) |
| Halper, Randy E. | Senior Manager | 10 Jan 2019 | 1.4 | General Review of ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |
| Nayak, Urmi | Senior | 10 Jan 2019 | 2.5 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Tay, Zu Huei | Senior Manager | 10 Jan 2019 | 3.0 | WCC CA review and testing of Coal Valley excel files received from the client as part of ARO testing procedures. | Specialist Activity (TAS & CCaSS) |
| Tay, Zu Huei | Senior Manager | 10 Jan 2019 | 0.8 | Call with C. Bandelier discussing support (maps and excel files) obtained from the client. | Specialist Activity (TAS & CCaSS) |
| Yu, Sarah | Senior | 10 Jan 2019 | 1.3 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Green, Kyle R | Partner/Principal | 10 Jan 2019 | 1.1 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Jayleen Vilkh | Staff/Assistant | 10 Jan 2019 | 5.0 | Coal Valley file formatting - Abhishek Batra /2:1003082624 / RELB NSRST1 | Substantive Testing |
| Miller, Brianna N | Senior | 10 Jan 2019 | 0.6 | Communications/emails with GDS who will be completing some of our year-end independence procedures. | Substantive Testing |
| Miller, Brianna N | Senior | 10 Jan 2019 | 1.2 | Send interim payroll selections to the client which includes putting together a list of required support and communicating with the client about how they can provide the support. This also includes creating a task in our client portal for them to upload the support to once they gather it. | Substantive Testing |
| Miller, Brianna N | Senior | 10 Jan 2019 | 0.2 | Communications with Prudential (third party actuary) and Westmoreland regarding pension plan valuation testing. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-----------------|------------------|---------------|---|-----------------------------------|
| Miller,Brianna N | Senior | 10 Jan 2019 | 0.6 | Communicating with the 10x Accelroater EY team regarding the data for the JE CAAT which will be used in our GL analyzer to perform journal entry testing. | Substantive Testing |
| Richards,Ray Travis | Senior | 10 Jan 2019 | 4.6 | Detail review of year-end coal inventory observations | Substantive Testing |
| Miller,Brianna N | Senior | 10 Jan 2019 | 3.7 | Detail review the GL Close test of control workbooks after they have been prepared. This includes controls GL-1, GL-3, GL-4 and GL-5. | Walkthroughs/Test of Controls |
| Likman,Kimberly M. | Manager | 11 Jan 2019 | 6.2 | Review of the iSupport and DAS walkthroughs and test of controls to close the tasks in Canvas. | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 11 Jan 2019 | 0.6 | Met with Kim to update the internal audit tracker and add all additional questions sent during the week. Closed comments that we had resolved | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 11 Jan 2019 | 1.2 | Reviewed the additional support provided by internal audit for the manage access walkthrough. Updated the Canvas workpapers and provided additional follow up to internal audit. | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 11 Jan 2019 | 1.3 | Continued the review of the SQL workplan and sent follow up items needed from internal audit. | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 11 Jan 2019 | 0.5 | 0.25 - call with Josalynne Tay on Coal Vally additional information needed from the client contact. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 11 Jan 2019 | 0.3 | Call with C. Bandelier (EY) to discuss testing of maps received from the client. | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 11 Jan 2019 | 0.6 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Jayleen Vilkh | Staff/Assistant | 11 Jan 2019 | 2.0 | Coal Valley file formatting - Abhishek Batra /2:1003082625 / RELB NSRST1 | Substantive Testing |
| Richards,Ray Travis | Senior | 11 Jan 2019 | 2.1 | Detail review of year-end coal inventory observations | Substantive Testing |
| Miller,Brianna N | Senior | 11 Jan 2019 | 3.6 | Detail review GL Close test of control workbooks for all GL close controls. | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 11 Jan 2019 | 1.3 | Detail review of material and supplies inventory test of control workpapers | Walkthroughs/Test of Controls |
| Galatas,Emile P | Staff/Assistant | 13 Jan 2019 | 2.5 | Westmoreland actuarial analysis for the lump sum conversion rate | Substantive Testing |
| Sonali Sharma | Associate | 14 Jan 2019 | 3.0 | Performing year end independence procedures | Independence Procedures |
| Blazei,Suzanne | Manager | 14 Jan 2019 | 0.5 | Meeting with Westmoreland to discuss current plan for filing Form 10-K, ARO discount rate, and PBC list. Attended by S. Henry (WCC), C. Li (WCC), M. Huntsman (WCC), B. Weberg (WCC), M. Opara (WCC), S. Fetterman (EY), S. Blazei (EY), and A. Swanson (EY) | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|----------------|------------------|---------------|---|-----------------------------------|
| Miller,Brianna N | Senior | 14 Jan 2019 | 2.6 | Prepare a list of open items for Internal audit for our weekly status meeting. | Planning Activities |
| Miller,Brianna N | Senior | 14 Jan 2019 | 0.6 | Coordination with our GDS team to confirm hours scheduled and work to be completed by the team. | Planning Activities |
| Richards,Ray Travis | Senior | 14 Jan 2019 | 1.1 | Cycle count observation review follow-up with internal audit. | Planning Activities |
| Richards,Ray Travis | Senior | 14 Jan 2019 | 0.7 | Coaching related to the Westmoreland specific audit. Account testing guidance. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 14 Jan 2019 | 0.3 | Review of pension/postretirement status, including preliminary findings from actuary team | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 14 Jan 2019 | 0.4 | Review of ITGC testing status, including open items and comments that are still open. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 14 Jan 2019 | 0.5 | Meeting with Westmoreland to discuss current plan for filing Form 10-K, ARO discount rate, and PBC list. Attended by S. Henry (WCC), C. Li (WCC), M. Huntsman (WCC), B. Weberg (WCC), M. Opara (WCC), S. Fetterman (EY), S. Blazei (EY), and A. Swanson (EY) | Planning Activities |
| Schnieder,Hayley Nicole | Senior | 14 Jan 2019 | 1.3 | Active Directory password interimTOC testing | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 14 Jan 2019 | 1.1 | Status update and questions on testing approached talked through with Kim | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 14 Jan 2019 | 4.8 | Update ITGC analysis and testing strategies for the IT conclusions memo. Researched guidance in order to draft conclusions reach for the memo | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 14 Jan 2019 | 3.5 | 3.5 hours - tests on Poplar, Coal Valley ARO amounts and the related inputs. | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 14 Jan 2019 | 1.4 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Nayak,Urmi | Senior | 14 Jan 2019 | 4.2 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 14 Jan 2019 | 2.5 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Draper,Steven David | Senior Manager | 14 Jan 2019 | 0.2 | Review of Rx plan changes in the OPEB valuation. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|---------------------|-------------------|------------------|---------------|---|---------------------|
| Elzi,Heather C. | Senior Manager | 14 Jan 2019 | 1.0 | Discussion regarding an overview of the US and Canadian 2018 tax provision including, but not limited to, tax accounting related impacts of: tax reform legislation; changes in operating or business environment; adoption of relevant Accounting Standard Updates; valuation allowance analysis; and Internal Revenue Code Section 382 net operating loss limitation analysis. Additional topics include timing of completed provision workpapers and changes to the presentation of workpapers. EY Attendees: P. Stephens, D. Scheetz, H. Elzi. Westmoreland Attendees: M. Karas (Tax Director), R. Woody (Tax Manager), R. Schiller (Tax Senior). | Substantive Testing |
| Fetterman,Stephen R | Partner/Principal | 14 Jan 2019 | 0.5 | Meeting with Westmoreland to discuss current plan for filing Form 10-K, ARO discount rate, and PBC list. Attended by S. Henry (WCC), C. Li (WCC), M. Huntsman (WCC), B. Weberg (WCC), M. Opara (WCC), S. Fetterman (EY), S. Blazei (EY), and A. Swanson (EY) | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 14 Jan 2019 | 5.7 | Addressing follow-up questions for PPE testing. Determining if additions and disposals were recorded in the correct period | Substantive Testing |
| Heselton,George A | Staff/Assistant | 14 Jan 2019 | 4.2 | Time spent testing expenses through 9/30. The time includes performing reconciliations from receipts to invoices and requesting additional support. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 14 Jan 2019 | 3.5 | Preparing Trial Balance. This involves formatting the Company's data into a usable format. | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 14 Jan 2019 | 9.0 | Formatting and tie-outs (Coal Valley, DWC, Twcc) - Harpreet Kaur /2:1003274482 / RELB NSRST1 | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 14 Jan 2019 | 11.0 | Formatting and tie-outs (Coal Valley, DWC, Twcc) - Harpreet Kaur /2:1003184371 / RELB NSRST1 | Substantive Testing |
| Miller,Brianna N | Senior | 14 Jan 2019 | 0.8 | Communication with the client regarding interim payroll testing support. | Substantive Testing |
| Miller,Brianna N | Senior | 14 Jan 2019 | 0.8 | Clear review notes related to our interim pension testing. | Substantive Testing |
| Miller,Brianna N | Senior | 14 Jan 2019 | 1.3 | Communications with EY actuary team and core assurance team regarding findings with the Pension valuation for year-end. | Substantive Testing |
| Richards,Ray Travis | Senior | 14 Jan 2019 | 3.4 | Coordination, preparation, and distribution of year-end confirmations. | Substantive Testing |
| Richards,Ray Travis | Senior | 14 Jan 2019 | 1.3 | Consideration of impairment triggering events and testing of year-end impairment loss. | Substantive Testing |
| Richards,Ray Travis | Senior | 14 Jan 2019 | 0.4 | Coordination and set up of year-end trial balance. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|-------------------|------------------|---------------|---|-------------------------------|
| Scheetz,Douglas D. | Partner/Principal | 14 Jan 2019 | 1.0 | 1.0 H – Discussion regarding an overview of the US and Canadian 2018 tax provision including, but not limited to, tax accounting related impacts of: tax reform legislation; changes in operating or business environment; adoption of relevant Accounting Standard Updates; valuation allowance analysis; and Internal Revenue Code Section 382 net operating loss limitation analysis. Additional topics include timing of completed provision workpapers and changes to the presentation of workpapers. EY Attendees: P. Stephens, D. Scheetz, H. Elzi. Westmoreland Attendees: M. Karas (Tax Director), R. Woody (Tax Manager), R. Schiller (Tax Senior). | Substantive Testing |
| Stephens,Paden A. | Manager | 14 Jan 2019 | 1.0 | Discussion regarding an overview of the US and Canadian 2018 tax provision including, but not limited to, tax accounting related impacts of: tax reform legislation; changes in operating or business environment; adoption of relevant Accounting Standard Updates; valuation allowance analysis; and Internal Revenue Code Section 382 net operating loss limitation analysis. Additional topics include timing of completed provision workpapers and changes to the presentation of workpapers. EY Attendees: P. Stephens, D. Scheetz, H. Elzi. Westmoreland Attendees: M. Karas (Tax Director), R. Woody (Tax Manager), R. Schiller (Tax Senior). | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 14 Jan 2019 | 2.9 | Test of controls to ensure the client is properly reconciling GL accounts | Walkthroughs/Test of Controls |
| Hernandez,Ashley Renee | Manager | 14 Jan 2019 | 2.0 | General Review of Inventory Walkthrough to ensure appropriate documentation in connection with the SOX requirements for the Audit. | Walkthroughs/Test of Controls |
| Heselton,George A | Staff/Assistant | 14 Jan 2019 | 1.4 | Time spent reviewing SOC reports received to date in order to determine if there are any exceptions that would have an impact on audit strategy | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 14 Jan 2019 | 0.6 | Coaching the staff on preparing GL Close control testing. | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 14 Jan 2019 | 2.3 | Detail review GL Close controls. Send out requests for Year-end GL Close control populations and support requests. | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 14 Jan 2019 | 1.6 | Determination of general ledger close test of control periods and application control assistance to EY-IT team | Walkthroughs/Test of Controls |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|----------------|------------------|---------------|--|---------------------|
| Hernandez,Ashley Renee | Manager | 15 Jan 2019 | 0.7 | .4 Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. - .3 Call with Ashley Hernandez, Kim Likman and Angela Swanson to discuss the internal status of the IT procedures and plan going forward to ensure timely completion and appropriate communication to management. | Planning Activities |
| Miller,Brianna N | Senior | 15 Jan 2019 | 0.4 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Planning Activities |
| Miller,Brianna N | Senior | 15 Jan 2019 | 2.1 | Prepare for IA status meeting by putting together status, open items for support we still need, have completed, etc. This includes support for walkthroughs and test of controls. | Planning Activities |
| Miller,Brianna N | Senior | 15 Jan 2019 | 2.6 | Busy season coordination with the team which includes setting status meetings, feedback meetings, reserving space for status meetings, preparing the agenda and ensuring that staffing is appropriate and planned for. | Planning Activities |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 0.4 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Planning Activities |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 3.1 | Clearing planning comments and adjusting audit substantive testing strategy according to relevant comments | Planning Activities |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 0.6 | Review of year-end status meeting agenda | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 15 Jan 2019 | 0.6 | reviewed SCOT mapping planning form | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 15 Jan 2019 | 0.3 | .3 Call with Ashley Hernandez, Kim Likman and Angela Swanson to discuss the internal status of the IT procedures and plan going forward to ensure timely completion and appropriate communication to management. | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|--------------------------|-------------------|------------------|---------------|--|-----------------------------------|
| Swanson,Angela Marie | Senior Manager | 15 Jan 2019 | 0.4 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Planning Activities |
| Harpreet Kaur | Senior | 15 Jan 2019 | 2.0 | Mines report tie out /2:1003274480 / RELB NSRSN1 | Quarterly Review Procedures |
| Likman,Kimberly M. | Manager | 15 Jan 2019 | 0.3 | .3 Call with Ashley Hernandez, Kim Likman and Angela Swanson to discuss the internal status of the IT procedures and plan going forward to ensure timely completion and appropriate communication to management. | Risk Assurance/IT Activities |
| Likman,Kimberly M. | Manager | 15 Jan 2019 | 0.4 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Risk Assurance/IT Activities |
| Ndukwe,Ifeanyi Ikechukwu | Senior | 15 Jan 2019 | 6.0 | Preparing Risk Assurance workpapers to support the IT control environment | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 15 Jan 2019 | 1.7 | Updated manage access walkthrough for comment discussion with Kim | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 15 Jan 2019 | 5.7 | Review of the SQL and Active directory workplans and performed additional controls testing | Risk Assurance/IT Activities |
| Cummiskey,Thomas | Manager | 15 Jan 2019 | 0.5 | Performing procedures over the Oxford Asset Retirement Obligation account | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 15 Jan 2019 | 3.0 | Testing of Coal Valley ARO's and addressing questions from staff performed work. Preparation of email with comments to be addressed by the staff. | Specialist Activity (TAS & CCaSS) |
| Bret Sloboshan | Staff/Assistant | 15 Jan 2019 | 1.6 | Updating documents for CY info:1) FF02.04a (.5)2) FF02.04b (.6)3) 2018 Stockpile Survey results memo (.5) | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 15 Jan 2019 | 0.5 | Inventory Review Notes | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 15 Jan 2019 | 4.7 | Sending document requests to clients in Canvas - setting up due dates for clients to respond | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 15 Jan 2019 | 4.7 | Sending document requests to clients in Canvas - setting up due dates for clients to respond | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 15 Jan 2019 | 4.7 | Sending document requests to clients in Canvas - setting up due dates for clients to respond | Substantive Testing |
| Green,Kyle R | Partner/Principal | 15 Jan 2019 | 3.6 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 15 Jan 2019 | 4.1 | Testing the Life of Mine Model for Oxford as it relates to the year end impairment. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-----------------|------------------|---------------|--|-------------------------------|
| Heselton,George A | Staff/Assistant | 15 Jan 2019 | 3.4 | Time spent testing expenses through 9/30. The time includes performing reconciliations from receipts to invoices and requesting additional support. | Substantive Testing |
| Miller,Brianna N | Senior | 15 Jan 2019 | 0.4 | Reading guidance on expense testing for purposes of our interim COS and SGA expense testing at Westmoreland. | Substantive Testing |
| Miller,Brianna N | Senior | 15 Jan 2019 | 0.2 | Communications with our team who is putting together the data for the JE CAAT to be used for our JE testing at Year-end. | Substantive Testing |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 0.3 | Review of year-end coal inventory observation documentation | Substantive Testing |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 1.1 | Review of third party service provider SOC reports | Substantive Testing |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 1.1 | Review of asset retirement obligation discount rates and equipment rates | Substantive Testing |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 0.7 | Consideration of impairment triggering events and testing of year-end impairment loss | Substantive Testing |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 0.8 | Coordination and preparation of restricted investment confirmations | Substantive Testing |
| Sonali Sharma | Associate | 15 Jan 2019 | 4.0 | Perform Journal Entry Testing | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 15 Jan 2019 | 3.4 | Test of controls to ensure the client is properly reconciling GL accounts | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 15 Jan 2019 | 0.4 | Adjusting our canvas audit system to reflect our adjustments to take a not rely strategy on Accounts payable controls. | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 15 Jan 2019 | 0.3 | Review of financial reporting process walkthrough documentation | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 16 Jan 2019 | 0.4 | Team coordination for busy season. Discussing the meeting agenda for our weekly status meetings and what will be discussed at each meeting. | Planning Activities |
| Richards,Ray Travis | Senior | 16 Jan 2019 | 2.4 | Clearing planning comments and adjusting audit substantive testing strategy according to relevant comments | Planning Activities |
| Ratcliff,Connor R | Senior | 16 Jan 2019 | 8.0 | JDE - Review and reperformance of Internal Audit's manage access JDE year end testing. The specific control references included IT JDE C.2-UAM-04 TOC, IT JDE C.2-PASS-01 TOC, IT JDE C.1-CM-02 TOC , & IT JDE C.3-BRS-01 TOCJDE – Review and reperformance of Internal Audit's manage access JDE rollforward testing. The specific control references include IT JDE UAM-04 | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 16 Jan 2019 | 3.6 | Reviewed change management population and interim testing | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 16 Jan 2019 | 3.2 | Determine testing approach for JDE privileged access. Performed testing and coached Connor to have him complete the testing. | Risk Assurance/IT Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-------------------|------------------|---------------|---|-----------------------------------|
| Schnieder,Hayley Nicole | Senior | 16 Jan 2019 | 1.8 | Internal WP status updates and Canvas sign offs & maintenance | Risk Assurance/IT Activities |
| Halper,Randy E. | Senior Manager | 16 Jan 2019 | 0.5 | ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |
| Nayak,Urmi | Senior | 16 Jan 2019 | 0.4 | Call with Westmoreland, Prudential and AON to discuss adjustment to assumptions for the Post-retirement medical plans. Brianna Miller (EY), Suzy Blazei (EY), Sarah Yu (EY), Urmi Nayak (EY), Vi Phu (EY), Randy Halper (EY), Emile Galatas (EY), Matt Huntsman (WCC), Alex Kirimov (Prudential), John Gericke (Prudential), Bob Labas (Prudential), and Colleen Gjede (Prudential) were in attendance. | Specialist Activity (TAS & CCaSS) |
| Phu,Vi | Partner/Principal | 16 Jan 2019 | 0.4 | Call with Westmoreland, Aon, and Prudential to discuss how changes in Rx vendor effective 1/1/19 should be reflected in claims projections for opeb based on new savings information | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 16 Jan 2019 | 0.5 | WCC status update and coordination of Canada, WMLP and WCC Legacy team. | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 16 Jan 2019 | 0.2 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Blazei,Suzanne | Manager | 16 Jan 2019 | 0.4 | Description: Call with Westmoreland, Prudential and AON to discuss adjustment to assumptions for the Post-retirement medical plans.Brianna Miller (EY), Suzy Blazei (EY), Sarah Yu (EY), Urmi Nayak (EY), Vi Phu (EY), Randy Halper (EY), Emile Galatas (EY), Matt Huntsman (WCC), Alex Kirimov (Prudential), John Gericke (Prudential), Bob Labas (Prudential), and Colleen Gjede (Prudential) were in attendance. | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 16 Jan 2019 | 0.8 | Addressing Pension review comments | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 16 Jan 2019 | 0.9 | Addressing M&S inventory observation review comments | Substantive Testing |
| Draper,Steven David | Senior Manager | 16 Jan 2019 | 0.4 | Planning for discussion of the OPEB assumptions. | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 16 Jan 2019 | 1.4 | Sending document requests to clients in Canvas - setting up due dates for clients to respond | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|-------------------|------------------|---------------|---|-------------------------------|
| Galatas,Emile P | Staff/Assistant | 16 Jan 2019 | 0.4 | Description: Call with Westmoreland, Prudential and AON to discuss adjustment to assumptions for the Post-retirement medical plans.Brianna Miller (EY), Suzy Blazei (EY), Sarah Yu (EY), Urmi Nayak (EY), Vi Phu (EY), Randy Halper (EY), Emile Galatas (EY), Matt Huntsman (WCC), Alex Kirimov (Prudential), John Gericke (Prudential), Bob Labas (Prudential), and Colleen Gjede (Prudential) were in attendance. | Substantive Testing |
| Green,Kyle R | Partner/Principal | 16 Jan 2019 | 4.7 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Hernandez,Ashley Renee | Manager | 16 Jan 2019 | 0.9 | Executive review of the plan for year end and feedback around the current timeline | Substantive Testing |
| Miller,Brianna N | Senior | 16 Jan 2019 | 3.6 | Detail review the interim expense testing for Cost of Sales and SGA. | Substantive Testing |
| Miller,Brianna N | Senior | 16 Jan 2019 | 0.4 | Call with Westmoreland, Prudential and AON to discuss adjustment to assumptions for the Post-retirement medical plans. Brianna Miller (EY), Suzy Blazei (EY), Sarah Yu (EY), Urmi Nayak (EY), Vi Phu (EY), Randy Halper (EY), Emile Galatas (EY), Matt Huntsman (WCC), Alex Kirimov (Prudential), John Gericke (Prudential), Bob Labas (Prudential), and Colleen Gjede (Prudential) were in attendance. | Substantive Testing |
| Osborne,Michael P | Partner/Principal | 16 Jan 2019 | 0.5 | Discuss discount rate used for asset retirement obligations with the engagement team (Fetterman, Green, Swanson, Hernandez) | Substantive Testing |
| Richards,Ray Travis | Senior | 16 Jan 2019 | 1.7 | Review of asset retirement obligation discount rates and equipment rates | Substantive Testing |
| Richards,Ray Travis | Senior | 16 Jan 2019 | 3.3 | Consideration of impairment triggering events and year-end impairment loss test review | Substantive Testing |
| Stephens,Paden A. | Manager | 16 Jan 2019 | 1.2 | Receiving audit files from Westmoreland tax manager R. Woody - Organizing audit files and sending to EY Tax senior W. Osius | Substantive Testing |
| Varsha Vats | Senior Associate | 16 Jan 2019 | 2.5 | Perform Journal Entry Testing | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 16 Jan 2019 | 7.5 | Test of controls to ensure the client is properly reconciling GL accounts | Walkthroughs/Test of Controls |
| Heselton,George A | Staff/Assistant | 16 Jan 2019 | 3.0 | Time spent updating the income tax walkthrough for year end controls | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 16 Jan 2019 | 3.6 | Detail review GL test of controls, request GL test of control populations, coaching staff on preparation of the test of controls for the GL close process. | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 16 Jan 2019 | 0.7 | Review of financial reporting walkthrough documentation | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 16 Jan 2019 | 0.3 | review of income tax walkthrough documentation | Walkthroughs/Test of Controls |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-------------------|------------------|---------------|---|-----------------------------------|
| Richards,Ray Travis | Senior | 17 Jan 2019 | 0.7 | Review of year-end coal inventory observation documentation | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 17 Jan 2019 | 0.6 | review of potential pension and postretirement difference finding and status | Planning Activities |
| Likman,Kimberly M. | Manager | 17 Jan 2019 | 8.1 | Review of the SQL and Active Directory workplan testing supporting the JDE application. | Risk Assurance/IT Activities |
| Ratcliff,Connor R | Senior | 17 Jan 2019 | 7.0 | DAS - Review and reperformance of Internal Audit's manage access DAS year end testing. The specific control references included IT DAS C.2-PASS-01 TOC, IT DAS.C.2-UAM-04 TOC, IT DAS.C.1-CM-01 TOC, & IT DAS.C.1-CM-03 TOC iSupport - Review and reperformance of Internal Audit's manage access iSupport year end testing. The specific control references included IT iSupport C.2-PASS-01 TOC & IT iSupport C.2-UAM-04 TOC JDE - Review and reperformance of Internal Audit's manage access JDE substantive testing. The specific control references include IT JDE UAM-01Application Controls – Review and reperformance of Internal Audit's testing over B07.08 GL-08 TOC (post-implementation)JDE – Review and reperformance of Internal Audit's manage access and manage change JDE rollforward testing.The specific control references included IT JDE UAM-04 & IT JDE C.1 - CM-01 TOC | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 17 Jan 2019 | 5.8 | Perform JDE priv access testing for interim controls testing | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 17 Jan 2019 | 4.5 | 4.5 hours - tests on Poplar, Coal Valley ARO amounts and the related inputs. | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 17 Jan 2019 | 0.6 | ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |
| Nayak,Urmi | Senior | 17 Jan 2019 | 3.9 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Phu,Vi | Partner/Principal | 17 Jan 2019 | 0.4 | Review of additional data request for rx savings on post retirement | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 17 Jan 2019 | 4.5 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|---------------------------|------------------|---------------|---|-----------------------------------|
| Bryle Jianne Tañala2 | Client Serving Contractor | 17 Jan 2019 | 4.0 | Perform Journal Entry Testing | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 17 Jan 2019 | 6.2 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Miller,Brianna N | Senior | 17 Jan 2019 | 6.3 | Detail review the interim expense testing for COS and SGA. | Substantive Testing |
| Miller,Brianna N | Senior | 17 Jan 2019 | 0.6 | Time spent coaching staff, Matt Frtiz, on how to perform our interim payroll testing. | Substantive Testing |
| Miller,Brianna N | Senior | 17 Jan 2019 | 0.6 | Prepare and send an email to the client requesting the final month of data for our Journal entry testing processor. | Substantive Testing |
| Richards,Ray Travis | Senior | 17 Jan 2019 | 1.3 | Review of year-end coal inventory observation documentation | Substantive Testing |
| Richards,Ray Travis | Senior | 17 Jan 2019 | 1.1 | Account payable substantive analytics planning | Substantive Testing |
| Richards,Ray Travis | Senior | 17 Jan 2019 | 0.9 | Review of asset retirement obligation discount rates and equipment rates | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 17 Jan 2019 | 2.1 | Test of controls to ensure the client is properly reconciling GL accounts | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 17 Jan 2019 | 0.3 | Detail review GL test of controls, request GL test of control populations, coaching staff on preparation of the test of controls for the GL close process. | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 17 Jan 2019 | 0.6 | Review of asset impairment walkthrough documentation | Walkthroughs/Test of Controls |
| Heselton,George A | Staff/Assistant | 18 Jan 2019 | 2.4 | Preparation of Audit Summary Memo | Planning Activities |
| Richards,Ray Travis | Senior | 18 Jan 2019 | 3.3 | Review of year-end coal inventory observation documentation | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 18 Jan 2019 | 1.7 | review of year-end plan, including coal inventory and pension | Planning Activities |
| Likman,Kimberly M. | Manager | 18 Jan 2019 | 7.1 | Review of the JDE Manage Access walkthrough and walkthrough support - including provisioning, deprovisioning, privileged access and the user access review. | Risk Assurance/IT Activities |
| Ratcliff,Connor R | Senior | 18 Jan 2019 | 8.0 | JDE – Review and reperformance of Internal Audit’s manage access and manage change JDE rollforward testing. The specific control references included IT JDE C.1 - CM-01 TOC & IT JDE C.1 - UAM-01 TOC | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 18 Jan 2019 | 5.7 | Performed SQL Privileged access testing | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 18 Jan 2019 | 0.7 | Status update meeting with Connor and consolidated comments for the comments tracker | Risk Assurance/IT Activities |
| Halper,Randy E. | Senior Manager | 18 Jan 2019 | 1.3 | ASC 715 Pension and OPEB assumptions for year end 2018 audit | Specialist Activity (TAS & CCaSS) |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|---------------------|-------------------|------------------|---------------|---|-----------------------------------|
| Nayak,Urmi | Senior | 18 Jan 2019 | 0.3 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Phu,Vi | Partner/Principal | 18 Jan 2019 | 0.2 | Looking at testing for how changes in Rx vendor effective 1/1/19 should be reflected in claims projections for opeb based on new savings information | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 18 Jan 2019 | 2.0 | WCC CA - Addressing staff questions on Obed regarding variances between client schedule and support provided. Drafting list of questions to the client to be discussed next week. | Specialist Activity (TAS & CCaSS) |
| Curtis,Matthew E | Staff/Assistant | 18 Jan 2019 | 0.6 | Updating WRP & B&S pension review comments | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 18 Jan 2019 | 8.1 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Green,Kyle R | Partner/Principal | 18 Jan 2019 | 3.3 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 18 Jan 2019 | 5.3 | Preparing ARO substantive workpapers for audit. | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 18 Jan 2019 | 11.0 | Formatting and tie-outs (Coal Valley, DWC, Twcc) - Harpreet Kaur /2:1003184373 / RELB NSRST1 | Substantive Testing |
| Megha Luthra | Staff/Assistant | 18 Jan 2019 | 1.0 | Coal valley Formatting and tie-out /2:1003184369 / RELB NSRST1 | Substantive Testing |
| Miller,Brianna N | Senior | 18 Jan 2019 | 2.6 | Discussions with the staff regarding our interim payroll testing. Discussions with the client over support still outstanding, and assistance for support we have received. | Substantive Testing |
| Miller,Brianna N | Senior | 18 Jan 2019 | 0.8 | Email communications with prudential regarding participant data testing for the year-end pension valuation testing. | Substantive Testing |
| Miller,Brianna N | Senior | 18 Jan 2019 | 1.1 | Email communications with the EY actuaries, the companies third party Actuaries, Prudential and AON, regarding the valuation of the pension and post-retirement liability assumptions. | Substantive Testing |
| Richards,Ray Travis | Senior | 18 Jan 2019 | 2.1 | Review of year-end coal inventory observation documentation | Substantive Testing |
| Fetterman,Stephen R | Partner/Principal | 19 Jan 2019 | 2.2 | Partner review of workpapers-final planning documents | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|-----------------|------------------|---------------|--|---------------------|
| Blazei,Suzanne | Manager | 21 Jan 2019 | 0.6 | Description: Meeting between Angela Swanson, EY; Kyle Green, EY; Suzy Blazei, EY; Ashley Hernandez, EY; Steve Fetterman, EY; S.Henry, WCC; C.Li,WCC; Josh Quattlebaum, WCC; and Nicole San Fillipo, WCC to discuss the current status of the audit and related request from the company and the plan going forward. Specific topics were discussed related to overdue PBC items, ARO, Impairment and changing responsibilities in the Company. | Planning Activities |
| Curtis,Matthew E | Staff/Assistant | 21 Jan 2019 | 0.5 | Meeting to discuss busy season audit planning. Attendees: Bri Miller, Matt Curtis, Matt Fritz, Andrew Heselton | Planning Activities |
| Fritz,Matthew T | Staff/Assistant | 21 Jan 2019 | 0.5 | Busy season planning meeting with Brianna Miller, Matt Curtis, Andrew Heselton, and Matt Fritz | Planning Activities |
| Hernandez,Ashley Renee | Manager | 21 Jan 2019 | 0.6 | Meeting between Angela Swanson, EY; Kyle Green, EY; Suzy Blazei, EY; Ashley Hernandez, EY; Steve Fetterman, EY; S.Henry, WCC; C.Li,WCC; Josh Quattlebaum, WCC; and Nicole San Fillipo, WCC to discuss the current status of the audit and related request from the company and the plan going forward. Specific topics were discussed related to overdue PBC items, ARO, Impairment and changing responsibilities in the Company. | Planning Activities |
| Heselton,George A | Staff/Assistant | 21 Jan 2019 | 0.5 | Meeting to discuss busy season audit planning. Attendees: Bri Miller, Matt Curtis, Matt Fritz, Andrew Heselton | Planning Activities |
| Miller,Brianna N | Senior | 21 Jan 2019 | 0.8 | Coordinating busy season meetings which include schedules for feedback and for the auditing and assurance update. | Planning Activities |
| Miller,Brianna N | Senior | 21 Jan 2019 | 0.5 | Meeting with the staff on the engagement, Matt Fritz, Matt Curtis and Andrew Heselton, to discuss expectations for busy season and answer any questions. | Planning Activities |
| Richards,Ray Travis | Senior | 21 Jan 2019 | 1.7 | Year-end scoping update based on year-end account balances | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 21 Jan 2019 | 0.7 | Review of open items list and status of PBC request items | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|---------------------------|------------------|---------------|--|-----------------------------------|
| Swanson,Angela Marie | Senior Manager | 21 Jan 2019 | 0.6 | Description: Meeting between Angela Swanson, EY; Kyle Green, EY; Suzy Blazei, EY; Ashley Hernandez, EY; Steve Fetterman, EY; S.Henry, WCC; C.Li,WCC; Josh Quattlebaum, WCC; and Nicole San Fillipo, WCC to discuss the current status of the audit and related request from the company and the plan going forward. Specific topics were discussed related to overdue PBC items, ARO, Impairment and changing responsibilities in the Company. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 21 Jan 2019 | 0.1 | Discussion with C.Li, WCC; Angela Swanson, EY and Ashley Hernandez, EY related to Agreed upon procedures that will be performed forthe Canadian entity. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 21 Jan 2019 | 0.3 | Discussion with C.Li, WCC; Angela Swanson, EY and Ashley Hernandez, EY related to ARO workpapers and specific items that needed to be explained before the workpapers are handed over to EY for review. | Planning Activities |
| Likman,Kimberly M. | Manager | 21 Jan 2019 | 6.2 | Review of the JDE Manage Access walkthrough and supporting documentation. | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 21 Jan 2019 | 6.1 | 4.8 - Worked through the additional support provided and update control and walkthrough documentation for manager comments on Manage Access WTs. 1.3- Consolidated follow up questions for internal audit. Discussed status and items needed to get through for the PPED review. | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 21 Jan 2019 | 2.5 | Call with Josalynne Tay to discuss the appropriate path forward on the differences found and discussions needed to be held with the client. | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 21 Jan 2019 | 0.1 | Pension and OPEB plan ASC 715 for 12/31/18 year end audit | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 21 Jan 2019 | 3.0 | Review and analysis of Absaloka ARO year over year changes in total cost. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 21 Jan 2019 | 1.5 | Review and analysis of Beulah ARO year over year changes in total cost. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 21 Jan 2019 | 0.5 | Call with staff C. Bandelier to discuss Obed ARO testing questions in preparation for call with the client on Tuesday. | Specialist Activity (TAS & CCaSS) |
| Blazei,Suzanne | Manager | 21 Jan 2019 | 4.3 | Perform general review of pension participant data testing as of interim for WCC. | Substantive Testing |
| Bryle Jianne Tañala2 | Client Serving Contractor | 21 Jan 2019 | 2.0 | Perform Journal Entry Testing | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 21 Jan 2019 | 7.1 | Performing independence procedures and inquiries of engagement team. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|-------------------|------------------|---------------|--|---------------------|
| Curtis,Matthew E | Staff/Assistant | 21 Jan 2019 | 1.6 | Performing inquiry of Liz Martinez in regards to pension compensation hours used in calculation | Substantive Testing |
| Fetterman,Stephen R | Partner/Principal | 21 Jan 2019 | 0.6 | Meeting between Angela Swanson, EY; Kyle Green, EY; Suzy Blazei, EY; Ashley Hernandez, EY; Steve Fetterman, EY; S.Henry, WCC; C.Li,WCC; Josh Quattlebaum, WCC; and Nicole San Fillipo, WCC to discuss the current status of the audit and related request from the company and the plan going forward. Specific topics were discussed related to overdue PBC items, ARO, Impairment and changing responsibilities in the Company | Substantive Testing |
| Fetterman,Stephen R | Partner/Principal | 21 Jan 2019 | 1.9 | Finish partner review of workpapers-final planning documents | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 21 Jan 2019 | 6.4 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 21 Jan 2019 | 4.1 | Setting up an account with confirmation.com, sending confirmations and assigning signors | Substantive Testing |
| Green,Kyle R | Partner/Principal | 21 Jan 2019 | 2.1 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Hernandez,Ashley Renee | Manager | 21 Jan 2019 | 0.9 | General review of Inventory observations to ensure alignment with Global Audit Methodology and appropriateness of count materials. | Substantive Testing |
| Hernandez,Ashley Renee | Manager | 21 Jan 2019 | 5.5 | Discussion with C.Li, WCC; Angela Swanson, EY and Ashley Hernandez, EY related to ARO workpapers and specific items that needed to be explained before the workpapers are handed over to EY for review. 4 hours related to general review of the updated workpapers from planning including strategy of update controls, response to CRA risk and updating the yearly impairment memo. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 21 Jan 2019 | 6.5 | Selecting a sample for expenses. Time involves filtering the data into a usable form and reconciling to GL | Substantive Testing |
| Heselton,George A | Staff/Assistant | 21 Jan 2019 | 5.5 | Performing ARO substantive testing to gain comfort over the ARO liability at year end | Substantive Testing |
| Heselton,George A | Staff/Assistant | 21 Jan 2019 | 0.9 | Selecting a sample of interest income entries for testing | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 21 Jan 2019 | 11.0 | Tie-outs and formatting - Abhishek Batra /2:1003274488 / RELB NSRST1 | Substantive Testing |
| Miller,Brianna N | Senior | 21 Jan 2019 | 1.4 | Review the year-end population for expense selections for our year end substantive testing. | Substantive Testing |
| Miller,Brianna N | Senior | 21 Jan 2019 | 1.1 | Communications regarding the listing for cash confirmations to be sent through confirmation.com. This includes obtaining the authorized signers for all of the bank accounts. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|-----------------|------------------|---------------|--|-------------------------------|
| Miller,Brianna N | Senior | 21 Jan 2019 | 1.2 | Email communication with the client over the Black Lung census data that we need to perform our testing. | Substantive Testing |
| Miller,Brianna N | Senior | 21 Jan 2019 | 0.9 | Email communications regarding pension testing for the US and CA pension plans. | Substantive Testing |
| Miller,Brianna N | Senior | 21 Jan 2019 | 1.4 | Email communication with the client over the population for interest income year end substantive testing. | Substantive Testing |
| Richards,Ray Travis | Senior | 21 Jan 2019 | 0.6 | Client coordination for year-end external confirmations | Substantive Testing |
| Richards,Ray Travis | Senior | 21 Jan 2019 | 1.2 | Review of cycle count physical observation documentation | Substantive Testing |
| Richards,Ray Travis | Senior | 21 Jan 2019 | 2.3 | Review of year-end coal physical observation documentation | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 21 Jan 2019 | 1.4 | Sending out update control inquiries to process owners. | Walkthroughs/Test of Controls |
| Curtis,Matthew E | Staff/Assistant | 21 Jan 2019 | 0.8 | rollforward forms for current year | Walkthroughs/Test of Controls |
| Curtis,Matthew E | Staff/Assistant | 21 Jan 2019 | 0.6 | rollforward forms to current year | Walkthroughs/Test of Controls |
| Fritz,Matthew T | Staff/Assistant | 21 Jan 2019 | 1.6 | Test of controls to ensure the client is properly reconciling GL accounts | Walkthroughs/Test of Controls |
| Hernandez,Ashley Renee | Manager | 21 Jan 2019 | 1.1 | General Review of the HR and Payroll walkthrough to ensure appropriately designed controls and processes to mitigate risk of material misstatement | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 21 Jan 2019 | 0.9 | Clear review notes left by the manager on the Accounts payable walkthrough. | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 21 Jan 2019 | 2.1 | Perform detail review over GL controls and coaching on the preparation of GL control update procedures. | Walkthroughs/Test of Controls |
| Richards,Ray Travis | Senior | 21 Jan 2019 | 3.1 | Review of asset impairment walkthrough | Walkthroughs/Test of Controls |
| Hernandez,Ashley Renee | Manager | 22 Jan 2019 | 0.7 | .3 Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. .4 - time spent reviewing IA status agenda and updating schedule for statusof walkthroughs and tests of controls | Planning Activities |
| Hernandez,Ashley Renee | Manager | 22 Jan 2019 | 0.3 | Email reading and responding with Scott Henry CAO, around PBC confirmations and updated dates. | Planning Activities |
| Miller,Brianna N | Senior | 22 Jan 2019 | 0.3 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Planning Activities |
| Miller,Brianna N | Senior | 22 Jan 2019 | 0.8 | Finalize the plan for the weekly status meetings. | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|--------------------|------------------|---------------|--|-----------------------------------|
| Richards,Ray Travis | Senior | 22 Jan 2019 | 1.6 | (1.3H) Completion of alignment documents related to IA/EY coordination of year-end walkthrough and test of controls.(0.3H) Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA),and Tyler Lesynski (IA) were in attendance. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 22 Jan 2019 | 0.3 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Angela Swanson (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 22 Jan 2019 | 0.4 | Discussion with Internal Audit (J. Quattlebaum, N. SanFilippo and J. Fancuilli) related to control reliance strategy and impact of 10-K filing | Planning Activities |
| Abhishek Batra | Senior | 22 Jan 2019 | 4.0 | Review of summary sheets prepared by Jayleen /2:1003274484 / RELB NSRSN2 | Quarterly Review Procedures |
| Henry,Shannon LeAnn | Executive Director | 22 Jan 2019 | 2.0 | Performing executive review of risk assurance procedures performed | Risk Assurance/IT Activities |
| Likman,Kimberly M. | Manager | 22 Jan 2019 | 1.7 | Discuss comments and make plan to respond to comments that resulted from review with Kimberly Likman (FAIT Manager), Hayley Schnieder (FAIT Senior) and Connor Ratcliff (FAIT Senior). | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 22 Jan 2019 | 7.5 | 1.3 - Update walkthrough documentation for comments4.5 hours - Internal EY FAIT meeting to review the IT Planning memo addendum, JDE Manage Access Walkthrough and substantive procedures performed as it relates to the JDE Manage Access and Manage Change control deficiencies. EY team members include Shannon Henry (FAIT PPED), Kimberly Likman (FAIT Manager), Hayley Schnieder (FAIT Senior) and Connor Ratcliff (FAIT Senior). 1.7 Hours - Discuss comments and make plan to respond to comments that resulted from review with Kimberly Likman (FAIT Manager), Hayley Schnieder (FAIT Senior) and Connor Ratcliff (FAIT Senior). | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 22 Jan 2019 | 1.0 | Call with Josalynne Tay to discuss the appropriate strategy for the variances | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 22 Jan 2019 | 1.0 | Preparing status update for CCaSS testing completed and still outstanding to date of WCC, WCC CA, and WMLP. | Specialist Activity (TAS & CCaSS) |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|----------------------|--------------------|------------------|---------------|---|-----------------------------------|
| Tay,Zu Huei | Senior Manager | 22 Jan 2019 | 1.0 | 0.5 - Call with E. Seibring (client), A. Schram (client) and C. Bandelier (EY) to discuss Obed ARO questions. 0.5 - Preparing summary of discussion items and plan for addressing items discussed in testing. | Specialist Activity (TAS & CCaSS) |
| Blazei,Suzanne | Manager | 22 Jan 2019 | 1.4 | Perform general review of pension participant data testing as of interim for WCC. | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 22 Jan 2019 | 1.4 | Updating PBC Listing & Independence procedures | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 22 Jan 2019 | 1.3 | Updating pension review comments in WRP & B&S | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 22 Jan 2019 | 5.7 | Sending out AR confirms and communicating back & forth with Brian Weberg about AR detail. | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 22 Jan 2019 | 1.4 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 22 Jan 2019 | 9.4 | Setting up an account with confirmation.com, sending confirmations and assigning signors | Substantive Testing |
| Green,Kyle R | Partner/Principal | 22 Jan 2019 | 2.2 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 22 Jan 2019 | 6.3 | Testing Asset Retirement Obligation assertions for completeness. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 22 Jan 2019 | 5.1 | Testing Year end expenses | Substantive Testing |
| Heselton,George A | Staff/Assistant | 22 Jan 2019 | 2.1 | Making selections for and testing interest income. | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 22 Jan 2019 | 13.0 | Preparing leadsheets for substantive procedures | Substantive Testing |
| Johnson,Gerald W | Executive Director | 22 Jan 2019 | 2.0 | Equipment cost rate assessment. Analysis of reclamation costs for legacy operations. Assessment of permit support to assess mine closure costs for ASC 410-20 obligations on Oxford operations. | Substantive Testing |
| Miller,Brianna N | Senior | 22 Jan 2019 | 1.1 | Prepare the legal expenses workpaper to determine who to send the legal letters to for year-end. | Substantive Testing |
| Miller,Brianna N | Senior | 22 Jan 2019 | 1.1 | Obtain the year-end payroll population, make selections and send to the client for our year-end payroll testing. | Substantive Testing |
| Miller,Brianna N | Senior | 22 Jan 2019 | 1.7 | Interim pension testing clear review notes and communicate with Prudential, the companies actuary. | Substantive Testing |
| Miller,Brianna N | Senior | 22 Jan 2019 | 0.4 | Communication with the client over our interest income testing selections and completeness of the population. | Substantive Testing |
| Miller,Brianna N | Senior | 22 Jan 2019 | 0.7 | Upload December 2018 JE data to the online portal for our team to process into our analyzer for journal entry testing. | Substantive Testing |
| Richards,Ray Travis | Senior | 22 Jan 2019 | 5.6 | Review of year-end asset retirement obligation calculations | Substantive Testing |
| Richards,Ray Travis | Senior | 22 Jan 2019 | 1.2 | Client coordination of year-end external confirmations | Substantive Testing |
| Richards,Ray Travis | Senior | 22 Jan 2019 | 1.6 | Review of potential impairment considerations and impairment financial impact | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 22 Jan 2019 | 3.3 | Review of ARO guidance and testing approach | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 22 Jan 2019 | 2.2 | Updating GL Update control workbook | Walkthroughs/Test of Controls |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|-----------------|------------------|---------------|--|-------------------------------|
| Curtis,Matthew E | Staff/Assistant | 22 Jan 2019 | 0.6 | Updating RPT update control workbook. | Walkthroughs/Test of Controls |
| Fritz,Matthew T | Staff/Assistant | 22 Jan 2019 | 1.1 | Test of controls to ensure the client is properly reconciling GL accounts | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 22 Jan 2019 | 0.6 | Upload black lung testing support into our canvas file and look at the procedures for testing. | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 22 Jan 2019 | 2.9 | Clear review notes after manager review of the HRP walkthrough. | Walkthroughs/Test of Controls |
| Blazei,Suzanne | Manager | 23 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Curtis,Matthew E | Staff/Assistant | 23 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Fritz,Matthew T | Staff/Assistant | 23 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Hernandez,Ashley Renee | Manager | 23 Jan 2019 | 1.0 | 1.0 Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Heselton,George A | Staff/Assistant | 23 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Miller,Brianna N | Senior | 23 Jan 2019 | 0.4 | Discuss the status of PBC items with Scott Henry, CAO. | Planning Activities |
| Miller,Brianna N | Senior | 23 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Richards,Ray Travis | Senior | 23 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 23 Jan 2019 | 0.4 | Internal Call to discuss status of IT workpapers and plan going forward to conclude and document rationale for appropriate remediation and any consideration of the magnitude of deficiencies. Attendees: Angela Swanson, Ashley Hernandez, Kyle Green, Suzy Blazei, Steve Fetterman, Shannon Henry, Kimberly Likman | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|----------------------|--------------------|------------------|---------------|---|-----------------------------------|
| Swanson,Angela Marie | Senior Manager | 23 Jan 2019 | 0.7 | Review of Westmoreland self insurance for medical costs | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 23 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Abhishek Batra | Senior | 23 Jan 2019 | 2.0 | Review of Multiple Leadsheets prepared /2:1003274485 / RELB NSRSN2 | Quarterly Review Procedures |
| Henry,Shannon LeAnn | Executive Director | 23 Jan 2019 | 2.0 | Performing executive review of risk assurance procedures performed | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 23 Jan 2019 | 3.0 | Tests to validate client work and conclude on the liability amount | Specialist Activity (TAS & CCaSS) |
| Mahadevan,Padmavathy | Senior | 23 Jan 2019 | 2.2 | Assessment of client documentation for San Juan mine and drafting workpapers | Specialist Activity (TAS & CCaSS) |
| Siddiqui,Rehan | Manager | 23 Jan 2019 | 6.5 | Review of asset retirement obligation policies and update status of client deliverables including review of client documents prepared | Specialist Activity (TAS & CCaSS) |
| Blazei,Suzanne | Manager | 23 Jan 2019 | 1.7 | Discuss and review individuals in the participant data testing to ensure they are properly recorded in the Census data | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 23 Jan 2019 | 3.2 | Updating PBC listing & Independence | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 23 Jan 2019 | 6.4 | AR aging schedules and updating AR lead sheet | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 23 Jan 2019 | 2.8 | Setting up an account with confirmation.com, sending confirmations and assigning signors | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 23 Jan 2019 | 1.2 | Reviewed support and prepared lead sheet using trial balance accounts | Substantive Testing |
| Green,Kyle R | Partner/Principal | 23 Jan 2019 | 3.1 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 23 Jan 2019 | 5.7 | Testing expense line items through 9/30/2018 | Substantive Testing |
| Heselton,George A | Staff/Assistant | 23 Jan 2019 | 5.7 | Testing land & mineral rights including testing of depletion. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 23 Jan 2019 | 2.7 | Time spent gathering and sending out confirmations for restricted investents, bond collateral and cash | Substantive Testing |
| Heselton,George A | Staff/Assistant | 23 Jan 2019 | 2.6 | Depreciation Expense Testing | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 23 Jan 2019 | 5.0 | Preparing leadsheets for substantive procedures | Substantive Testing |
| Johnson,Gerald W | Executive Director | 23 Jan 2019 | 1.0 | Performing executive review procedures over the Asset Retirement Obligation | Substantive Testing |
| Miller,Brianna N | Senior | 23 Jan 2019 | 2.1 | Discussions with the client over interim payroll support and how to reconcile the support back to our selections. | Substantive Testing |
| Miller,Brianna N | Senior | 23 Jan 2019 | 0.6 | Upload data into the media shuttle portal online for our team to create our GL analyzer data for our journal entry testing. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|---------------------------|------------------|---------------|---|-------------------------------|
| Miller,Brianna N | Senior | 23 Jan 2019 | 0.8 | Discussions over AR confirmations, testing workbooks and how to document received confirmations. | Substantive Testing |
| Miller,Brianna N | Senior | 23 Jan 2019 | 2.4 | Communications with the client over AR confirmation, AR aging schedules. researching our approach to testing AR during the 2018 audit. | Substantive Testing |
| Miller,Brianna N | Senior | 23 Jan 2019 | 4.1 | Clear review notes in the Pension participant data testing. Hold discussions with the client regarding eligibility of a participant for the plan. Communications with the actuary regarding the pension plan asset reports. | Substantive Testing |
| Miller,Brianna N | Senior | 23 Jan 2019 | 1.4 | Communications with the client and the actuaries regarding the pensions plan assets statements and investment detail | Substantive Testing |
| Reynante Amandy2 | Client Serving Contractor | 23 Jan 2019 | 3.0 | Westmoreland Coal Company 01.01.2018 to 11.30.208_ValidationWestmoreland Coal Company 01.01.2018 to 11.30.208_Validation /3:1000059912 / RELB NSRSN1 | Substantive Testing |
| Richards,Ray Travis | Senior | 23 Jan 2019 | 1.8 | Determination of in-scope accrual balances and testing approach | Substantive Testing |
| Richards,Ray Travis | Senior | 23 Jan 2019 | 3.1 | Review of year-end asset retirement obligation calculations | Substantive Testing |
| Richards,Ray Travis | Senior | 23 Jan 2019 | 1.1 | Review of year-end coal physical observation documentation | Substantive Testing |
| Richards,Ray Travis | Senior | 23 Jan 2019 | 1.1 | Design of testing strategy for advanced coal royalties | Substantive Testing |
| Richards,Ray Travis | Senior | 23 Jan 2019 | 0.8 | Determination of testing approach related to pension assets and coordination of external parties involved | Substantive Testing |
| Richards,Ray Travis | Senior | 23 Jan 2019 | 0.7 | Determination of which client executives are in-scope for officer expense testing and design of testing strategy | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 23 Jan 2019 | 2.7 | Research in EY Global Audit Methodology related to testing approach for liability accounts and review of planned testing approach | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 23 Jan 2019 | 7.1 | Setting up an account with confirmation.com, sending confirmations and assigning signors | Walkthroughs/Test of Controls |
| Hernandez,Ashley Renee | Manager | 23 Jan 2019 | 0.7 | General Review of documentation to ensure alignment with SOX 404 requirements and design effectiveness. | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 23 Jan 2019 | 0.2 | Detail review GL-10 control after it has been prepped. | Walkthroughs/Test of Controls |
| Curtis,Matthew E | Staff/Assistant | 24 Jan 2019 | 0.9 | Update Independence inquiries and procedures | Independence Procedures |
| Miller,Brianna N | Senior | 24 Jan 2019 | 1.1 | Meeting to discuss walkthrough meeting timeline with internal audit. Attendees: Nicole Sanfilippo (WCC), Tyler Lesynski (WCC), Ray Richards (EY), Brianna Miller (EY). | Planning Activities |
| Richards,Ray Travis | Senior | 24 Jan 2019 | 1.1 | Meeting to discuss walkthrough meeting timeline with internal audit. Attendees: Nicole Sanfilippo (WCC), Tyler Lesynski (WCC), Ray Richards (EY), Brianna Miller (EY). | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|--------------------|------------------|---------------|--|-----------------------------------|
| Abhishek Batra | Senior | 24 Jan 2019 | 1.0 | Review of Multiple Leadsheets prepared /2:1003274483 / RELB NSRSN2 | Quarterly Review Procedures |
| Henry,Shannon LeAnn | Executive Director | 24 Jan 2019 | 0.5 | DAS reporting software discussion with Kim Likman and Shannon Henry | Risk Assurance/IT Activities |
| Likman,Kimberly M. | Manager | 24 Jan 2019 | 6.1 | Review of the IT Manage Change walkthrough and supporting supporting documents. | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 24 Jan 2019 | 8.3 | 6.1 - Research, develop approach and perform testing for JDE privileged access. Update based on review comments. 2.2 - Review of UAM -01, requested additional follow up items. Talked to Connor about feedback comments and worked with him to get the testing updated. | Risk Assurance/IT Activities |
| Camille Bandelier | Senior | 24 Jan 2019 | 3.0 | Update the list of requests sent to the client and take off and add open items | Specialist Activity (TAS & CCaSS) |
| Galatas,Emile P | Staff/Assistant | 24 Jan 2019 | 0.3 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 24 Jan 2019 | 0.2 | Pension and OPEB plan ASC 715 for 12/31/18 year end audit | Specialist Activity (TAS & CCaSS) |
| Mahadevan,Padmavathy | Senior | 24 Jan 2019 | 1.1 | Call to discuss asset retirement obligation policies and status of client deliverables. Attendees: Chip Johnson (EY), Josalynne Tay(EY), Rehan Siddiqui (EY), Padma Mahadevan (EY), TJ Cummisky (EY), Ray Richards (EY), Brent Winkelman (Westmoreland), Chen Li (Westmoreland). | Specialist Activity (TAS & CCaSS) |
| Siddiqui,Rehan | Manager | 24 Jan 2019 | 6.5 | Review of asset retirement obligation policies and update status of client deliverables including review of client documents prepared | Specialist Activity (TAS & CCaSS) |
| Siddiqui,Rehan | Manager | 24 Jan 2019 | 1.1 | Call to discuss asset retirement obligation policies and status of client deliverables. Attendees: Chip Johnson (EY), Josalynne Tay(EY), Rehan Siddiqui (EY), Padma Mahadevan (EY), TJ Cummisky (EY), Ray Richards (EY), Brent Winkelman (Westmoreland), Chen Li (Westmoreland). | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 24 Jan 2019 | 0.5 | CCaSS team call to discuss status of testing and prep for call with client. EY Attendees: J. Tay, C. Johnson, R. Siddiqui, P. Madhavadan, TJ Cummisky. | Specialist Activity (TAS & CCaSS) |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|---------------------|--------------------|------------------|---------------|--|-----------------------------------|
| Tay,Zu Huei | Senior Manager | 24 Jan 2019 | 1.1 | Description: Call to discuss asset retirement obligation policies and status of client deliverables. Attendees: Chip Johnson (EY), Josalynne Tay (EY), Rehan Siddiqui (EY), Padma Mahadevan (EY), TJ Cummisky (EY), Ray Richards (EY), Brent Winkelman (Westmoreland), Chen Li (Westmoreland). | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 24 Jan 2019 | 0.5 | Review and analysis of WMLP ARO testing questions from Manager and Staff. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 24 Jan 2019 | 3.0 | Review and analysis of ARO testing excel and map documents received from the client in regards to our questions. | Specialist Activity (TAS & CCaSS) |
| Curtis,Matthew E | Staff/Assistant | 24 Jan 2019 | 1.9 | Update AP/Accruals lead sheet | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 24 Jan 2019 | 9.6 | AR confirmation testing and updating AR lead sheet | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 24 Jan 2019 | 7.1 | Substantive testing of cash including reviewing 12/31/2018 bank reconciliation tie to the bank confirms | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 24 Jan 2019 | 4.4 | Reviewed support and prepared lead sheet using trial balance accounts | Substantive Testing |
| Heselton,George A | Staff/Assistant | 24 Jan 2019 | 7.6 | Testing land & mineral rights including testing of depletion. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 24 Jan 2019 | 3.9 | Time spent testing interest income. Detail transaction testing. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 24 Jan 2019 | 3.4 | Year end Debt Testing. This includes balances, debt, and other debt related accounts | Substantive Testing |
| Heselton,George A | Staff/Assistant | 24 Jan 2019 | 3.2 | Time spent testing interest income. Detail transaction testing. | Substantive Testing |
| Jayleen Vilkhru | Staff/Assistant | 24 Jan 2019 | 13.0 | Preparing leadsheets for substantive procedures | Substantive Testing |
| Johnson,Gerald W | Executive Director | 24 Jan 2019 | 1.1 | Description: Call to discuss asset retirement obligation policies and status of client deliverables. Attendees: Chip Johnson (EY), Josalynne Tay (EY), Rehan Siddiqui (EY), Padma Mahadevan (EY), TJ Cummisky (EY), Ray Richards (EY), Brent Winkelman (Westmoreland), Chen Li (Westmoreland). | Substantive Testing |
| Miller,Brianna N | Senior | 24 Jan 2019 | 1.8 | Client communications about support for other liabilities. | Substantive Testing |
| Miller,Brianna N | Senior | 24 Jan 2019 | 1.3 | Discussions with the client regarding interest income. | Substantive Testing |
| Richards,Ray Travis | Senior | 24 Jan 2019 | 1.1 | Call to discuss asset retirement obligation policies and status of client deliverables. Attendees: Chip Johnson (EY), Josalynne Tay(EY), Rehan Siddiqui (EY), Padma Mahadevan (EY), TJ Cummisky (EY), Ray Richards (EY), Brent Winkelman (Westmoreland), Chen Li (Westmoreland). | Substantive Testing |
| Richards,Ray Travis | Senior | 24 Jan 2019 | 1.1 | Review of supplies inventory testing | Substantive Testing |
| Richards,Ray Travis | Senior | 24 Jan 2019 | 0.4 | Review of coal inventory physical observations and valuation calculations | Substantive Testing |
| Richards,Ray Travis | Senior | 24 Jan 2019 | 2.3 | Review of land & mineral rights testing | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-------------------|------------------|---------------|---|-----------------------------------|
| Schnieder,Hayley Nicole | Senior | 25 Jan 2019 | 2.1 | Downloaded additional support items from Internal Audit and worked through to make updates to the testing | Risk Assurance/IT Activities |
| Phu,Vi | Partner/Principal | 25 Jan 2019 | 1.0 | Review of testing for how changes in Rx vendor effective 1/1/19 should be reflected in claims projections for opeb based on new savings information | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 25 Jan 2019 | 3.5 | Discussion and testing with TJ Cummisky to address question regarding support received from the client for WMLP ARO. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 25 Jan 2019 | 0.5 | Call with TJ Cummisky (EY) and Chen Li (Westmoreland) to discuss WMLP final ARO estimates. | Specialist Activity (TAS & CCaSS) |
| Yu,Sarah | Senior | 25 Jan 2019 | 0.9 | Time spent reviewing the pension aspects of the westmorland plan including discount rate, expected return on assets, mortality, health care cost trend rate, initial claims cost, lump sum conversion rate, lump sum mortality, credentials, methodologies, expense, settlement and accuracy of disclosures | Specialist Activity (TAS & CCaSS) |
| Curtis,Matthew E | Staff/Assistant | 25 Jan 2019 | 0.5 | Communication with Prudential over participant in WRP | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 25 Jan 2019 | 3.2 | Update AP accrual lead sheet and prepare vacation accrual worksheets. | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 25 Jan 2019 | 1.2 | Update AR confirm workbooks E01,E02,E05. | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 25 Jan 2019 | 2.6 | Prepare pension asset testing workbook. Communication with prudential over fund listing support. | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 25 Jan 2019 | 5.6 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 25 Jan 2019 | 1.9 | Reviewed support and prepared lead sheet using trial balance accounts | Substantive Testing |
| Green,Kyle R | Partner/Principal | 25 Jan 2019 | 3.9 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 25 Jan 2019 | 7.1 | Testing Year end expenses | Substantive Testing |
| Heselton,George A | Staff/Assistant | 25 Jan 2019 | 4.3 | Testing land & mineral rights including testing of depletion. | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 25 Jan 2019 | 6.0 | Preparing leadsheets for substantive procedures | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 25 Jan 2019 | 2.0 | Tie-outs and formatting - Abhishek Batra /2:1003274486 / RELB NSRST1 | Substantive Testing |
| Miller,Brianna N | Senior | 25 Jan 2019 | 0.9 | Communication with the client over payroll support for our year end and interim payroll testing. | Substantive Testing |
| Miller,Brianna N | Senior | 25 Jan 2019 | 0.7 | Determine the testing approach for other liabilities and accrued. | Substantive Testing |
| Miller,Brianna N | Senior | 25 Jan 2019 | 0.4 | Determine approach for interest income testing. | Substantive Testing |
| Miller,Brianna N | Senior | 25 Jan 2019 | 0.4 | Prepare the black lung testing workbook and communicate with the client regarding the census data. | Substantive Testing |
| Miller,Brianna N | Senior | 25 Jan 2019 | 1.7 | COMMUNICATIONS with the actuary over the pension asset files. Preparing the pension asset files | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|----------------------|-------------------|------------------|---------------|---|-------------------------------|
| Richards,Ray Travis | Senior | 25 Jan 2019 | 4.7 | Review of asset retirement obligation calculations | Substantive Testing |
| Richards,Ray Travis | Senior | 25 Jan 2019 | 3.2 | Review of year-end coal inventory testing | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 25 Jan 2019 | 0.7 | Review of San Juan coal inventory schedule, specifically looking at calculation of inventory value for the pre-existing stockpile. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 25 Jan 2019 | 1.1 | Performing procedures to understand the ARO process. Year end walkthrough | Walkthroughs/Test of Controls |
| Curtis,Matthew E | Staff/Assistant | 26 Jan 2019 | 2.9 | preparing AP workbook - received not vouchered. | Substantive Testing |
| Miller,Brianna N | Senior | 26 Jan 2019 | 1.6 | Detail review annual independence procedures. | Substantive Testing |
| Miller,Brianna N | Senior | 26 Jan 2019 | 0.6 | Go through accounts payable accounts to determine which accounts are in scope for testing. | Substantive Testing |
| Miller,Brianna N | Senior | 26 Jan 2019 | 0.6 | Go through debt workpapers and determine the approach and who will be prepping. | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 26 Jan 2019 | 3.4 | Review of impairment walkthrough | Walkthroughs/Test of Controls |
| Fritz,Matthew T | Staff/Assistant | 27 Jan 2019 | 3.6 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Green,Kyle R | Partner/Principal | 27 Jan 2019 | 1.3 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Richards,Ray Travis | Senior | 27 Jan 2019 | 2.6 | Detail review of coal inventory observation documentation | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 28 Jan 2019 | 4.2 | Updating independence procedures and sending out inquiries | Independence Procedures |
| Miller,Brianna N | Senior | 28 Jan 2019 | 1.1 | Independence procedures review and communications. | Independence Procedures |
| Miller,Brianna N | Senior | 28 Jan 2019 | 0.9 | Detail review independence procedures for the year-end audit. | Independence Procedures |
| Blazei,Suzanne | Manager | 28 Jan 2019 | 0.5 | Time spent coordinating with Westmoreland in order to obtain audit support | Planning Activities |
| Blazei,Suzanne | Manager | 28 Jan 2019 | 0.5 | Weekly status meeting to discuss current status of Prepared by Client(PBC) items and outstanding requests. Attendees: EY – Angela Swanson, Kyle Green, Steve Fetterman, Suzy Blazei, Ashley Hernandez. WCC: Scott Henry (CAO), Matt Huntsman (Accounting Manager), MarkKaras (Tax Manager), Maria Opara (AP Manager), Brian Weberg (Accounting Manager), Chen Li (Accounting Manager) | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-----------------|------------------|---------------|---|-----------------------------------|
| Hernandez,Ashley Renee | Manager | 28 Jan 2019 | 1.3 | 0.5 - Weekly status meeting to discuss current status of Prepared by Client(PBC) items and outstanding requests. Attendees: EY – Angela Swanson, Kyle Green, Steve Fetterman, Suzy Blazei, Ashley Hernandez. WCC: Scott Henry (CAO), Matt Huntsman (Accounting Manager), Mark Karas (Tax Manager), Maria Opara (AP Manager), Brian Weberg (Accounting Manager), Chen Li (Accounting Manager) 0.8 - Discussion with Angela Swanson, Ashley Hernandez and Chen Li (WCC) around the current year ARO assumptions and other changes related to the liability based on change in timing and scope. | Planning Activities |
| Miller,Brianna N | Senior | 28 Jan 2019 | 0.8 | Coordinating tasks for GDS to work on for the audit. | Planning Activities |
| Miller,Brianna N | Senior | 28 Jan 2019 | 0.6 | Go through the PBC and open items list and prepare and send an email to the client for people with outstanding requests. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 28 Jan 2019 | 0.5 | Weekly status meeting to discuss current status of Prepared by Client(PBC) items and outstanding requests. Attendees: EY – Angela Swanson, Kyle Green, Steve Fetterman, Suzy Blazei, Ashley Hernandez. WCC: Scott Henry (CAO), Matt Huntsman (Accounting Manager), Mark Karas (Tax Manager), Maria Opara (AP Manager), Brian Weberg (Accounting Manager), Chen Li (Accounting Manager) | Planning Activities |
| Abhishek Batra | Senior | 28 Jan 2019 | 4.0 | Review of Various lead sheets prepared /2:1003419156 / RELB NSRSN2 | Quarterly Review Procedures |
| Schnieder,Hayley Nicole | Senior | 28 Jan 2019 | 1.3 | Internal meeting to discuss JDE testing approach and to ensure our testing approach was in line with EY guidance | Risk Assurance/IT Activities |
| Halper,Randy E. | Senior Manager | 28 Jan 2019 | 0.1 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 28 Jan 2019 | 0.8 | Review of WCC Legacy inquiry site testing ARO's for open issues to address with the client. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 28 Jan 2019 | 1.0 | Review of WCC CA ARO support received from Canada. | Specialist Activity (TAS & CCaSS) |
| Curtis,Matthew E | Staff/Assistant | 28 Jan 2019 | 3.2 | Preparing AP accrual workbooks for substantive testing | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 28 Jan 2019 | 4.1 | Preparing Other Asset testing workbooks | Substantive Testing |
| Divya Batra | Senior | 28 Jan 2019 | 3.0 | expense testing /2:1003419153 / RELB NSRSN2 | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|--------------------|------------------|---------------|---|---------------------|
| Fetterman,Stephen R | Partner/Principal | 28 Jan 2019 | 0.5 | Weekly status meeting to discuss current status of Prepared by Client(PBC) items and outstanding requests. Attendees: EY – Angela Swanson, Kyle Green, Steve Fetterman, Suzy Blazei, Ashley Hernandez. WCC: Scott Henry (CAO), Matt Huntsman (Accounting Manager), MarkKaras (Tax Manager), Maria Opara (AP Manager), Brian Weberg (Accounting Manager), Chen Li (Accounting Manager) | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 28 Jan 2019 | 6.4 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 28 Jan 2019 | 2.3 | Setting up debt accounts in confirmation.com and sending them to debt holders | Substantive Testing |
| Green,Kyle R | Partner/Principal | 28 Jan 2019 | 1.3 | 0.5 hours - Weekly status meeting to discuss current status of Prepared by Client(PBC) items and outstanding requests. Attendees: EY – Angela Swanson, Kyle Green, Steve Fetterman, Suzy Blazei, Ashley Hernandez. WCC: Scott Henry (CAO), Matt Huntsman (Accounting Manager), Mark Karas (Tax Manager), Maria Opara (AP Manager), Brian Weberg (Accounting Manager), Chen Li (Accounting Manager)Time: 0.8Discussion with Angela Swanson, Ashley Hernandez and Chen Li (WCC) around the current year ARO assumptions and other changes related to the liability based on change in timing and scope. | Substantive Testing |
| Green,Kyle R | Partner/Principal | 28 Jan 2019 | 4.9 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Hernandez,Ashley Renee | Manager | 28 Jan 2019 | 2.9 | General review of our interim Inventory observation for the materials and supplies at various mines to ensure appropriate testing structure in line with GAM and appropriate resolution of issues, if identified. | Substantive Testing |
| Hernandez,Ashley Renee | Manager | 28 Jan 2019 | 1.0 | General Review of YE work to ensure appropriate testing methodology and resolution of any issues. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 28 Jan 2019 | 11.3 | Performing substantive audit procedures to gain comfort over the ARO balance | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 28 Jan 2019 | 12.0 | V01 expense testing - Divya Batra /2:1003419147 / RELB NSRST1 | Substantive Testing |
| Johnson,Gerald W | Executive Director | 28 Jan 2019 | 0.5 | Call set-up and progress discussions around current status for each mine ARO. | Substantive Testing |
| Miller,Brianna N | Senior | 28 Jan 2019 | 0.9 | Communications with the client over year-end payroll support. | Substantive Testing |
| Miller,Brianna N | Senior | 28 Jan 2019 | 4.9 | Determining the audit approach for testing AP accruals. Determining which accounts to test. Send requests to the client for population support. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|----------------|------------------|---------------|--|-------------------------------|
| Miller,Brianna N | Senior | 28 Jan 2019 | 0.4 | Review the debt listing for confirmations to be sent. | Substantive Testing |
| Miller,Brianna N | Senior | 28 Jan 2019 | 2.1 | Communications with the EY actuaries regarding status of assumption review. communications with the client over the pension plans they have. | Substantive Testing |
| Richards,Ray Travis | Senior | 28 Jan 2019 | 6.8 | Detail review of year-end asset retirement obligation calculations | Substantive Testing |
| Richards,Ray Travis | Senior | 28 Jan 2019 | 3.3 | Detail review of year-end coal inventory valuation | Substantive Testing |
| Richards,Ray Travis | Senior | 28 Jan 2019 | 1.9 | Detail review of prepaid assets account testing | Substantive Testing |
| Richards,Ray Travis | Senior | 28 Jan 2019 | 1.7 | Detail review of land and mineral rights testing | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 28 Jan 2019 | 1.2 | Review of status (substantive testing and ITGC testing) and open items in preparation of meeting with management | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 28 Jan 2019 | 0.6 | Review of Canadian pension plans | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 28 Jan 2019 | 5.4 | Review of coaching plan and updating documentation related to impairment substantive testing and Accounts Payable walkthrough and substantive testing | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 28 Jan 2019 | 0.4 | Review of san juan coal inventory balance as of December 31, 2018 | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 28 Jan 2019 | 0.3 | Review of Buckingham purchase agreement | Substantive Testing |
| Hernandez,Ashley Renee | Manager | 28 Jan 2019 | 2.3 | General Review of client Test of Controls to ensure appropriate operating effectiveness in line with our design understanding. | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 29 Jan 2019 | 0.7 | Detail review independence and hand off for general review. | Independence Procedures |
| Hernandez,Ashley Renee | Manager | 29 Jan 2019 | 1.0 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. .6 revision and update of status tracker between IA and EY | Planning Activities |
| Likman,Kimberly M. | Manager | 29 Jan 2019 | 0.4 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Planning Activities |
| Miller,Brianna N | Senior | 29 Jan 2019 | 0.4 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|---------|------------------|---------------|--|-----------------------------------|
| Miller,Brianna N | Senior | 29 Jan 2019 | 3.1 | Ongoing client coordination via email communication with open items, PBC item requests and managing support received. | Planning Activities |
| Richards,Ray Travis | Senior | 29 Jan 2019 | 0.4 | Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards (EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. | Planning Activities |
| Likman,Kimberly M. | Manager | 29 Jan 2019 | 3.1 | Review of the JDE Manage Access walkthrough and supporting documentation. | Risk Assurance/IT Activities |
| Ratcliff,Connor R | Senior | 29 Jan 2019 | 9.2 | - (2.8 Hours) JDE – Review and reperformance of Internal Audit’s manage access JDE rollforward testing. The specific control reference include IT JDE C.1 – CM-04 TOC. (Addressed Review Comments)- (.5 Hours) JDE – Review and reperformance of Internal Audit’s manage access JDE rollforward testing. The specific control reference include IT JDE C.2 – UAM-01 TOC. (Addressed Review Comments)- (1Hour) Remediated conflicts within Canvas in order to confirm which documents received from IA was most up-to-date.- (2.5 Hours) JDE - Performed IPE Testing for the documents provided by the entity. The specific controls reference includes IT JDE C.2 – UAM-01 TOCand ITSP JDE UAM-01 Substantive All New User Access- (2.4 Hours) Application Controls – Addressed review comments within testing over B02.08 AP-02 TOC (pre-migration) | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 29 Jan 2019 | 9.2 | 0.4Description: Weekly status meeting held with internal audit to discuss status of walkthroughs and control testing. Ray Richards(EY), Ashley Hernandez (EY), Brianna Miller (EY), Kim Likman (EY), Hayley Schnieder (EY) Jamie Fancuilli (IA), Nicole SanFillipo (IA), and Tyler Lesynski (IA) were in attendance. 1.1 - Provided coaching to Connor Ratcliff in performing the IPE testing and substantive procedures 7.2 - Performed the JDE privileged access testing and updated the respective walkthroughs to reflect the new testing procedures.5 - Debrief with Kim Likman and Connor Ratcliff on the status of the outstanding workpapers and comments | Risk Assurance/IT Activities |
| Siddiqui,Rehan | Manager | 29 Jan 2019 | 4.0 | Work on asset retirement obligations to perform testing over the assumptions in the engineering study | Specialist Activity (TAS & CCaSS) |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|----------------------|---------------------------|------------------|---------------|--|-----------------------------------|
| Tay,Zu Huei | Senior Manager | 29 Jan 2019 | 0.5 | WCC CA review of support documents for Sheerness received from the client. | Specialist Activity (TAS & CCaSS) |
| Bryle Jianne Tañala2 | Client Serving Contractor | 29 Jan 2019 | 4.0 | Performing Journal Entry Testing | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 29 Jan 2019 | 3.4 | Update minutes within canvas. Update PBC list. | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 29 Jan 2019 | 1.9 | Updating AP accrual workbooks | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 29 Jan 2019 | 3.2 | Performing Other Asset Testing and going through client support. | Substantive Testing |
| Divya Batra | Senior | 29 Jan 2019 | 3.0 | expense testing /2:1003419151 / RELB NSRSN2 | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 29 Jan 2019 | 3.2 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 29 Jan 2019 | 0.1 | Setting up debt accounts in confirmation.com and sending them to debt holders | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 29 Jan 2019 | 4.9 | Year end substantive testing of coal inventory. Used documentation from physical observation to gain assurance over this account | Substantive Testing |
| Heselton,George A | Staff/Assistant | 29 Jan 2019 | 6.6 | Substantively testing land and mineral including depletion expenses. | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 29 Jan 2019 | 12.0 | Cash Testing Procedures and accrued interest testing - Divya Batra /2:1003419146 / RELB NSRST1 | Substantive Testing |
| Miller,Brianna N | Senior | 29 Jan 2019 | 1.8 | Detail review legal expenses and prepare the external legal letters. | Substantive Testing |
| Miller,Brianna N | Senior | 29 Jan 2019 | 1.8 | Meeting held with Maria Opara and James Portugal to discuss the AP and accrual testing approach and communicate the support that we will need from the client. | Substantive Testing |
| Miller,Brianna N | Senior | 29 Jan 2019 | 0.8 | Detail Review the AR and Revenue workpapers. | Substantive Testing |
| Miller,Brianna N | Senior | 29 Jan 2019 | 0.8 | Communicate with Delaney Cerny, Treasury Manager about the debt accounts and debt confirms that we need for our audit procedures. | Substantive Testing |
| Miller,Brianna N | Senior | 29 Jan 2019 | 0.9 | Communications with Prudential over our participant data testing follow up. | Substantive Testing |
| Richards,Ray Travis | Senior | 29 Jan 2019 | 2.4 | Detail review of year-end coal stockpile valuation | Substantive Testing |
| Richards,Ray Travis | Senior | 29 Jan 2019 | 0.7 | Detail review of land and mineral rights testing | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 29 Jan 2019 | 0.5 | Preparing WT support to send to client | Walkthroughs/Test of Controls |
| Curtis,Matthew E | Staff/Assistant | 29 Jan 2019 | 3.3 | Preparing WT example support to send to the client. | Walkthroughs/Test of Controls |
| Fritz,Matthew T | Staff/Assistant | 29 Jan 2019 | 5.4 | Test of controls to ensure the client is properly reconciling GL accounts | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 29 Jan 2019 | 0.6 | Prepare a list of support that will be required for the walkthrough meetings. | Walkthroughs/Test of Controls |
| Miller,Brianna N | Senior | 29 Jan 2019 | 0.6 | Prepare a list of the walkthrough support that will be required from the walkthrough meetings. | Walkthroughs/Test of Controls |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|------------------------|-------------------|------------------|---------------|---|-------------------------------|
| Miller,Brianna N | Senior | 29 Jan 2019 | 0.4 | Coaching with Matt Fritz on how to perform the GL-01 test of control form for the review of manual journal entries. | Walkthroughs/Test of Controls |
| Blazei,Suzanne | Manager | 30 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Blazei,Suzanne | Manager | 30 Jan 2019 | 2.6 | Discussion with senior regarding testing approach and procedures over AP | Planning Activities |
| Curtis,Matthew E | Staff/Assistant | 30 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Fritz,Matthew T | Staff/Assistant | 30 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Green,Kyle R | Partner/Principal | 30 Jan 2019 | 1.1 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Hernandez,Ashley Renee | Manager | 30 Jan 2019 | 1.0 | Meeting discussion with IT (WCC) and AP (WCC) and Kim Likman and Hayley Schnider to discuss the current status of IT procedures and specifics related to scan man and open items. | Planning Activities |
| Hernandez,Ashley Renee | Manager | 30 Jan 2019 | 4.6 | 1 - Status meeting to discuss overdue PBCs and internal Status Attendees: Kyle Green, Angela Swanson, Bri Miller, Suzy Blazei, Ashley Hernandez, Andrew Heselton, Matt Curtis, Matt Fritz. 1.8 - Meeting to discuss new due dates and appropriate movement forward for new filing date. Attendees: Bri Miller, Ray Richards, Suzy Blazei, Ashley Hernandez. .7 - Meeting to discuss appropriate timelines and communication between team. Ashley Hernandez, Suzy Blazei, Ray Richards, Bri Miller, Andrew Heselton, Matt Curtis, Matt Fritz. 2.1 - General review of legal and year end prepared documents to align our strategy with GAM | Planning Activities |
| Heselton,George A | Staff/Assistant | 30 Jan 2019 | 1.0 | Team meeting to discuss audit progress and planning. Attendees: Andrew Heselton, Angela Swanson, Kyle Green, Ashley Hernandez, Bri Miller, Ray Richards, Matt Curtis, Matt Fritz | Planning Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|----------------|------------------|---------------|---|------------------------------|
| Miller,Brianna N | Senior | 30 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Miller,Brianna N | Senior | 30 Jan 2019 | 0.7 | Held meetings with the staff and manager to discuss feedback regarding audit work performed so far. | Planning Activities |
| Miller,Brianna N | Senior | 30 Jan 2019 | 5.9 | Meetings with the team to discuss and assign deadlines for each account, as well as an approach for completing workpapers on time given the condensed audit timeline. | Planning Activities |
| Miller,Brianna N | Senior | 30 Jan 2019 | 1.1 | Discussion with the manager, Suzy, regarding our approach for the AP and accrual testing for the company. | Planning Activities |
| Richards,Ray Travis | Senior | 30 Jan 2019 | 1.1 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 30 Jan 2019 | 1.1 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz. | Planning Activities |
| Likman,Kimberly M. | Manager | 30 Jan 2019 | 4.1 | Review of IPE testing performed by IA | Risk Assurance/IT Activities |
| Ratcliff,Connor R | Senior | 30 Jan 2019 | 8.7 | (8.7 Hours) Application Controls – Addressed review comments within testing over B02.08 AP-02 TOC (pre-migration), B02.08 AP-02 TOC(post-migration), B07.08 GL-02 TOC (pre-migration), B07.08 GL-02 TOC (post-migration), B07.08 GL-08 TOC (pre-migration), B07.08 GL-08 TOC (post-migration), B07.08 GL-09 TOC (pre-migration), B07.08 GL-09 TOC (post-migration), B12.04 MSI-01 TOC (pre-migration), B12.04 MSI-01 TOC (post-migration), B12.08 MSI-02 TOC (pre-migration), and B12.08 MSI-02 TOC (post-migration) | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 30 Jan 2019 | 5.9 | 1.3 - Scanman meeting with management and internal audit to understand the procedures performed and to confirm management is comfortable with the changes 1.8 - Organizing and working through the Scanman support provided by internal audit to prepare for the meeting with management to answer our follow up questions. 4 - Debrief with Kim Likman on the Scanman meeting .7 - Debrief with Kim Likman and Connor Ratcliff on the status of the outstanding workpapers and comments 1.7 - Update the manage access walkthrough for comments and update the SOCD to reflect the deficiencies identified | Risk Assurance/IT Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|---------------------|-------------------|------------------|---------------|---|-----------------------------------|
| Camille Bandelier | Senior | 30 Jan 2019 | 5.0 | Call with Josalynne Tay to go through comments and update documentation related to ARO testing | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 30 Jan 2019 | 0.3 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Nayak,Urmi | Senior | 30 Jan 2019 | 0.2 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Siddiqui,Rehan | Manager | 30 Jan 2019 | 6.0 | Work on asset retirement obligations to perform testing over the assumptions in the engineering study | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 30 Jan 2019 | 3.5 | WCC testing of Obed ARO unit rates used in estimate. | Specialist Activity (TAS & CCaSS) |
| Tay,Zu Huei | Senior Manager | 30 Jan 2019 | 0.7 | WCC CA status update and responding to questions from staff about support received from the client. | Specialist Activity (TAS & CCaSS) |
| Curtis,Matthew E | Staff/Assistant | 30 Jan 2019 | 2.3 | Update independence procedures & uploading BOD minutes for the year 2018 into canvas. | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 30 Jan 2019 | 8.2 | Performing Other Asset substantive testing. | Substantive Testing |
| Divya Batra | Senior | 30 Jan 2019 | 3.0 | cash reconciliation and Canvas forms /2:1003419154 / RELB NSRSN2 | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 30 Jan 2019 | 1.3 | Setting up an account with confirmation.com, sending confirmations and assigning signors | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 30 Jan 2019 | 0.3 | Setting up debt accounts in confirmation.com and sending them to debt holders | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 30 Jan 2019 | 1.6 | YE substantive testing of PPE. Set up the YE rollforward for fixed assets and determined the population size for testing | Substantive Testing |
| Green,Kyle R | Partner/Principal | 30 Jan 2019 | 6.4 | Perform general review procedures over audit work performed for the 2018 Westmoreland Coal Company annual audit. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 30 Jan 2019 | 2.6 | Substantively testing depreciation expense. | Substantive Testing |
| Miller,Brianna N | Senior | 30 Jan 2019 | 1.1 | Prepare external legal letters to send to external firms surrounding any litigation the company has. | Substantive Testing |
| Miller,Brianna N | Senior | 30 Jan 2019 | 0.6 | Upload the trial balance data to the team who will be performing the GL analyzer data for our team to use for journal entry testing. | Substantive Testing |
| Miller,Brianna N | Senior | 30 Jan 2019 | 2.6 | Discussions with the senior manager regarding findings with pension and what procedures we need to perform to become comfortable with the information. | Substantive Testing |
| Richards,Ray Travis | Senior | 30 Jan 2019 | 3.9 | Detail review of year-end asset retirement obligation calculations | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|-------------------------|-----------------|------------------|---------------|---|-------------------------------|
| Richards,Ray Travis | Senior | 30 Jan 2019 | 0.7 | Coordination of cash confirmations for year-end substantive testing | Substantive Testing |
| Richards,Ray Travis | Senior | 30 Jan 2019 | 4.3 | Detail review of year-end coal stockpile valuation | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 30 Jan 2019 | 1.6 | Review of San Juan coal inventory | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 30 Jan 2019 | 2.8 | Review of inventory valuation methodology | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 30 Jan 2019 | 2.7 | Review of ARO status, specifically related to open items for substantive testing | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 30 Jan 2019 | 4.5 | Test of controls to ensure the client is properly reconciling GL accounts | Walkthroughs/Test of Controls |
| Blazei,Suzanne | Manager | 31 Jan 2019 | 2.1 | continuing discussions and research regarding testing approach for AP | Planning Activities |
| Curtis,Matthew E | Staff/Assistant | 31 Jan 2019 | 0.9 | Update PBC listing and making client support requests | Planning Activities |
| Jayleen Vilkhu | Staff/Assistant | 31 Jan 2019 | 7.0 | Changing not listed to listed in all Planning forms - Divya Batra /2:1003419150 / RELB NSRST1 | Planning Activities |
| Miller,Brianna N | Senior | 31 Jan 2019 | 3.8 | Going through AP workpapers and coming up with the approach for testing. COmmunicatonis with the client, sorting through support provided to prepare the workpaper. | Planning Activities |
| Miller,Brianna N | Senior | 31 Jan 2019 | 4.6 | Coaching the staff through AR and revenue testing, holding discussions with client over additional support needed. | Planning Activities |
| Ratcliff,Connor R | Senior | 31 Jan 2019 | 8.5 | - (6.7 Hours) Application Controls – Addressed review comments within testing over B02.08 AP-02 TOC (pre-migration), B02.08 AP-02 TOC (post-migration), B07.08 GL-02 TOC (pre-migration), B07.08 GL-02 TOC (post-migration), B07.08 GL-08 TOC (pre-migration), B07.08 GL-08 TOC (post-migration), B07.08 GL-09 TOC (pre-migration), B07.08 GL-09 TOC (post-migration), B12.04 MSI-01 TOC (pre-migration), B12.04 MSI-01 TOC (post-migration), B12.08 MSI-02 TOC (pre-migration), and B12.08 MSI-02 TOC (post-migration)(1.8 Hours) JDE - Performed IPE Testing for the documents provided by the entity. The specific controls reference includes IT05 UAM-02 Substantive Test, IT05 UAM-03 UAR Substantive, IT JDE C.2 – UAM-04 TOC, IT JDE C.1 - CM.01 TOC, IT JDE C.1 - CM-04 TOC, ITSP CM - Substantive Testing | Risk Assurance/IT Activities |
| Schnieder,Hayley Nicole | Senior | 31 Jan 2019 | 8.2 | 1.7 hrs - Coching Connor Ratcliff through the IPE testing procedures and updating the app control testing to include additional assessment6.2 hrs- Review of IT application controls and updating testing documentation.4 - Meeting with Jamie Fanciulli to obtain additional support evidence needed for testing | Risk Assurance/IT Activities |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|----------------------|---------------------------|------------------|---------------|---|-----------------------------------|
| Camille Bandelier | Senior | 31 Jan 2019 | 3.5 | 1h - Rename files and update references for ARO files related to YE testing | Specialist Activity (TAS & CCaSS) |
| Halper,Randy E. | Senior Manager | 31 Jan 2019 | 0.4 | Pension/OPEB ASC 715 12/31/18 year end audit procedures to ensure that the testing is in accordance with pension guidance and GAAP | Specialist Activity (TAS & CCaSS) |
| Nayak,Urmi | Senior | 31 Jan 2019 | 0.3 | Actuarial Review of postretirement plans for FYE 2018 performed by EY People Advisory Services team - Performing substantive analysis to review assumptions selected for FYE 2018 review for Pension and OPEB plans | Specialist Activity (TAS & CCaSS) |
| Bryle Jianne Tañala2 | Client Serving Contractor | 31 Jan 2019 | 2.0 | Perfromed JE CAATSPerfromed JE CAATS /3:1000077737 / RELB NSRST1 | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 31 Jan 2019 | 8.2 | Updating unbilled Revenue workbooks. Sending AR confirm reminders and updating AR workbooks | Substantive Testing |
| Curtis,Matthew E | Staff/Assistant | 31 Jan 2019 | 2.9 | Compiling questions and support request to give to the client for Other Asset Substantive testing. | Substantive Testing |
| Divya Batra | Senior | 31 Jan 2019 | 2.0 | cash reconciliation and Canvas forms /2:1003419155 / RELB NSRSN2 | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 31 Jan 2019 | 4.1 | Payroll Testing - vouching employee timecards, payroll register and bank statements | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 31 Jan 2019 | 0.6 | Setting up an account with confirmation.com, sending confirmations and assigning signors | Substantive Testing |
| Fritz,Matthew T | Staff/Assistant | 31 Jan 2019 | 7.3 | YE substantive testing of PPE. Set up the YE rollforward for fixed assets and determined the population size for testing | Substantive Testing |
| Heselton,George A | Staff/Assistant | 31 Jan 2019 | 4.1 | Substantively testing expenses. | Substantive Testing |
| Heselton,George A | Staff/Assistant | 31 Jan 2019 | 4.1 | Substantively testing depreciation expense. | Substantive Testing |
| Jayleen Vilkhu | Staff/Assistant | 31 Jan 2019 | 5.0 | Cash Testing Procedures and accrued interest testing - Divya Batra /2:1003419148 / RELB NSRST1 | Substantive Testing |
| Miller,Brianna N | Senior | 31 Jan 2019 | 0.6 | Clear review notes over general audit procedures. | Substantive Testing |
| Miller,Brianna N | Senior | 31 Jan 2019 | 0.8 | Prepare and send external legal letters to the client to sign and return so that we can mail to the legal firms in charge of litigation. | Substantive Testing |
| Miller,Brianna N | Senior | 31 Jan 2019 | 0.4 | Pension call with our EY actuaries to discuss the exception found in our participant data testing. Randy Halper, Sarah Yu, Urmi Nayak, Brianna Miller and Suzy Blazei in attendance. | Substantive Testing |
| Miller,Brianna N | Senior | 31 Jan 2019 | 1.3 | Prepare pension walkthroughs and gather support that will be needed from our walkthrough meetings. | Substantive Testing |
| Richards,Ray Travis | Senior | 31 Jan 2019 | 1.1 | Detail review of year-end asset retirement obligation calculations | Substantive Testing |
| Richards,Ray Travis | Senior | 31 Jan 2019 | 1.3 | Detail review of deferred revenue account balances at year-end | Substantive Testing |
| Richards,Ray Travis | Senior | 31 Jan 2019 | 0.7 | Detail review of year-end coal stockpile valuations | Substantive Testing |

| Employee Name | Rank | Transaction Date | Charged Hours | Charged Hours Description | Project Category |
|---------------------|--------|------------------|---------------|--|---------------------|
| Richards,Ray Travis | Senior | 31 Jan 2019 | 0.8 | Detail review of prepaid assets account testing | Substantive Testing |
| Richards,Ray Travis | Senior | 31 Jan 2019 | 1.1 | Detail review of advanced coal royalty balances at year-end | Substantive Testing |
| Richards,Ray Travis | Senior | 31 Jan 2019 | 2.1 | Detail review of property, plant and equipment balance and related depreciation expense incurred throughout the year | Substantive Testing |
| Total | | | 1473.8 | | |

Exhibit B

WMLP Time Detail

2. Westmoreland Resource Partners, LP

| Employee Name | Rank | Transaction Date | Hours Charged | Description | Project Category |
|-----------------------|-------------------|------------------|---------------|---|---------------------|
| Cummiskey, Thomas | Manager | 02 Jan 2019 | 1.0 | WMLP team meetings, discussions with client personnel and developing testing plan | Planning Activities |
| Navarre, Michael | Staff/Assistant | 02 Jan 2019 | 5.3 | Conducted Inventory Observation at Oxford North Division. Also made stops at Barb Tipple and Strasburg to observation coal piles. | Substantive Testing |
| Navarre, Michael | Staff/Assistant | 03 Jan 2019 | 1.1 | Complete checklist for inventory observation at Oxford North Division on Jan 2. | Substantive Testing |
| Cummiskey, Thomas | Manager | 03 Jan 2019 | 2.0 | WMLP team meetings, discussions with client personnel and developing testing plan | Planning Activities |
| Green, Kyle R | Partner/Principal | 03 Jan 2019 | 2.4 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Navarre, Michael | Staff/Assistant | 04 Jan 2019 | 3.6 | Complete existence documentation and memo for inventory observation at Oxford North Division coal piles on Jan 2. | Substantive Testing |
| Green, Kyle R | Partner/Principal | 04 Jan 2019 | 3.3 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Cummiskey, Thomas | Manager | 04 Jan 2019 | 1.5 | WMLP team meetings, discussions with client personnel and developing testing plan | Planning Activities |
| Swanson, Angela Marie | Senior Manager | 07 Jan 2019 | 2.7 | Review of 2018 status of WMLP audit, specifically open items within scope and | Substantive Testing |
| Navarre, Michael | Staff/Assistant | 08 Jan 2019 | 0.4 | Compiling information and creating workpapers from Inventory Observation at Oxford North Division location. | Substantive Testing |
| Swanson, Angela Marie | Senior Manager | 09 Jan 2019 | 0.9 | Discussion with C. Lin (Westmoreland) related to the impairment analysis for Oxford as of year | Planning Activities |
| Green, Kyle R | Partner/Principal | 10 Jan 2019 | 5.1 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Swanson, Angela Marie | Senior Manager | 14 Jan 2019 | 1.2 | Review of current status in canvas, including open tasks and open items. | Substantive Testing |

| Employee Name | Rank | Transaction Date | Hours Charged | Description | Project Category |
|----------------------|-------------------|------------------|---------------|---|---------------------|
| Swanson,Angela Marie | Senior Manager | 14 Jan 2019 | 0.3 | Discussion of ARO discount rate with C. Li (Westmoreland) | Planning Activities |
| Whipple,Matthew Ary | Partner/Principal | 15 Jan 2019 | 3.0 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Miller,Brianna N | Senior | 15 Jan 2019 | 0.4 | Clear review notes from the planning phase of the WMLP audit which includes the Audit Summary Memorandum. | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 16 Jan 2019 | 3.7 | review of bankruptcy filings related to the Oxford sale and reviewing guidance related to impairment and held for sale criteria | Substantive Testing |
| Green,Kyle R | Partner/Principal | 16 Jan 2019 | 1.7 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 16 Jan 2019 | 1.2 | Review of billing schedule and time for October - November time reporting | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 16 Jan 2019 | 0.5 | Meeting to discuss impairment considerations at year-end. EY Attendees: Brandon Sherstad, Kyle Green, Angela Swanson, Ashley | Planning Activities |
| Richards,Ray Travis | Senior | 16 Jan 2019 | 0.5 | Meeting to discuss impairment considerations at year-end. EY Attendees: Brandon Sherstad, Kyle Green, Angela Swanson, Ashley | Planning Activities |
| Green,Kyle R | Partner/Principal | 16 Jan 2019 | 0.5 | Call with General Counsel Office, Angela Swanson, Kyle Green and Ashley Hernandez to discuss the billing schedules and fee submissions for the bankruptcy courts. | Planning Activities |
| Green,Kyle R | Partner/Principal | 17 Jan 2019 | 2.1 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 18 Jan 2019 | 2.4 | review of year-end plan, including coal | Substantive Testing |
| Green,Kyle R | Partner/Principal | 18 Jan 2019 | 1.2 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Swanson,Angela Marie | Senior Manager | 21 Jan 2019 | 0.9 | Discussion with C. Lin (Westmoreland) regarding impairment indicators for Oxford as | Substantive Testing |

| Employee Name | Rank | Transaction Date | Hours Charged | Description | Project Category |
|----------------------|-------------------|------------------|---------------|---|---------------------|
| Swanson,Angela Marie | Senior Manager | 21 Jan 2019 | 0.4 | Review of open items list and status of PBC request items | Substantive Testing |
| Green,Kyle R | Partner/Principal | 21 Jan 2019 | 1.3 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Fetterman,Stephen R | Partner/Principal | 21 Jan 2019 | 2.3 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Green,Kyle R | Partner/Principal | 22 Jan 2019 | 1.7 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Miller,Brianna N | Senior | 23 Jan 2019 | 0.6 | Update the planning materiality and tolerable error calculation for year-end numbers. | Planning Activities |
| Swanson,Angela Marie | Senior Manager | 23 Jan 2019 | 0.5 | Internal Discussion around indicators of impairment and appropriate accounting treatment for a company in bankruptcy but not applying liquidation accounting. Attendees: Angela Swanson, Kyle Green, Ashley | Planning Activities |
| Green,Kyle R | Partner/Principal | 23 Jan 2019 | 1.0 | Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, | Planning Activities |
| Mahadevan,Padmavathy | Senior | 24 Jan 2019 | 1.4 | Assessment of client documentation for Kemerrer mine and drafting workpapers | Substantive Testing |
| Cummiskey,Thomas | Manager | 24 Jan 2019 | 2.3 | Perform procedures to validate the accuracy of WMLP's ARO obligation | Substantive Testing |
| Green,Kyle R | Partner/Principal | 25 Jan 2019 | 2.2 | Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit. | Substantive Testing |
| Cummiskey,Thomas | Manager | 25 Jan 2019 | 2.1 | Perform procedures to validate the accuracy of WMLP's ARO obligation | Substantive Testing |
| | | | | | |

Exhibit B-1

Non-Core Audit Services Time Detail

3. Non-core audit services

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|--------------------------|-----------------|--------------|------------------|---------------|-----------------------------|---|------------------|
| Schnieder, Hayley Nicole | Senior | Advisory | 07 Jan 2019 | 1.0 | FAIT | Hayley, Kim, and Connor met to discuss the status of the IT audit work and assign tasks and responsibilities for preparation and review of the controls and substantive procedures through year end | Out of Scope |
| Richards, Ray Travis | Senior | Assurance | 07 Jan 2019 | 2.8 | YE Subs - PPE | Impairment testing related to 4th quarter impairments | Bankruptcy |
| Curtis, Matthew E | Staff/Assistant | Assurance | 08 Jan 2019 | 1.9 | Bankruptcy & Reorganization | Time tracking & Expense tracking for the engagement | Bankruptcy |
| Likman, Kimberly M. | Manager | Advisory | 08 Jan 2019 | 6.2 | FAIT | Reviewing the IT substantive terminations testing to close the workpaper and open comments provided to Internal Audit. | Out of Scope |
| Schnieder, Hayley Nicole | Senior | Advisory | 08 Jan 2019 | 0.5 | FAIT | Update status tracker and consolidate comments to internal audit regarding the ITGC and IT substantive procedures | Out of Scope |
| Hernandez, Ashley Renee | Manager | Assurance | 09 Jan 2019 | 2.5 | Bankruptcy & Reorganization | Time spent reviewing bankruptcy fee submission of time and expense, including cleaning up the file to remove any offsetting entries that were re-classified and ensuring that our time submissions are appropriate. | Bankruptcy |
| Likman, Kimberly M. | Manager | Advisory | 09 Jan 2019 | 5.8 | FAIT | Reviewing the IT Change Management substantive procedure and close out the final comments provided to Internal Audit. | Out of Scope |
| Schnieder, Hayley Nicole | Senior | Advisory | 09 Jan 2019 | 0.5 | FAIT | Update status tracker and consolidate comments to internal audit regarding the ITGC and IT substantive procedures | Out of Scope |
| Schnieder, Hayley Nicole | Senior | Advisory | 09 Jan 2019 | 1.0 | FAIT | Hayley, Kim, and Connor met to discuss the status of the IT audit work and provide all comments and follow up to internal audit and management | Out of Scope |
| Richards, Ray Travis | Senior | Assurance | 09 Jan 2019 | 1.7 | YE Subs - PPE | Impairment testing related to 4th quarter impairments | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|-------------------------|----------------|--------------|------------------|---------------|--------------------------------|---|------------------|
| Ratcliff,Connor R | Senior | Advisory | 10 Jan 2019 | 9.3 | FAIT | IT Substantive Controls – Review and reperformance of Internal Audit’s testing over (UAM-02 & UAM-03) | Out of Scope |
| Hernandez,Ashley Renee | Manager | Assurance | 11 Jan 2019 | 0.4 | Bankruptcy & Reorganization | Time Spent looking reviewing and classifying expenses and time for bankruptcy filings. | Bankruptcy |
| Schnieder,Hayley Nicole | Senior | Advisory | 11 Jan 2019 | 5.7 | FAIT | Researched guidance around ITGC deficiencies and IT substantive procedures performed to rely on the system. Drafted the memo to include the research, the facts and circumstances of the ITGC deficiencies noted and started the analysis template with our conclusionsto be reached. | Out of Scope |
| Hernandez,Ashley Renee | Manager | Assurance | 13 Jan 2019 | 0.8 | Bankruptcy & Reorganization | Time spent compiling and cleaning up bankruptcy time and expense fee sheet to send to banks. | Bankruptcy |
| Likman,Kimberly M. | Manager | Advisory | 14 Jan 2019 | 8.2 | FAIT | IT Substantive procedure review and reviewing additional follow-up documentation provided by management. Multiple iterations of thedocumentation were provided and this time was spent to ensure the EY workpapers reflected accurately. | Out of Scope |
| Miller,Brianna N | Senior | Assurance | 14 Jan 2019 | 0.4 | Bankruptcy & Reorganization | Excess time spent tracking time due to bankruptcy standards. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 14 Jan 2019 | 2.3 | Ongoing Planning/client coordi | Coordination for YE coaching and ARO discount rate call, including review of guidance for ARO. | Bankruptcy |
| Hernandez,Ashley Renee | Manager | Assurance | 15 Jan 2019 | 0.9 | Bankruptcy & Reorganization | Time spent compiling and cleaning up bankruptcy time and expense fee sheet to send to banks. | Bankruptcy |
| Likman,Kimberly M. | Manager | Advisory | 15 Jan 2019 | 8.4 | FAIT | Preparation of the duplicate JDE ID documentation memo and testing procedures. Management created 250+ duplicate accounts and this time was spent testing this error. | Out of Scope |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|------------------------|----------------|--------------|------------------|---------------|---------------------------------|---|------------------|
| Hernandez,Ashley Renee | Manager | Assurance | 16 Jan 2019 | 0.6 | Bankruptcy & Reorganization | Call with Angela Swanson, Steve Fetterman, Kyle Green and Professional Practice to discuss ARO discount rate methodology and the firm view on rates for clients in bankruptcy. | Bankruptcy |
| Hernandez,Ashley Renee | Manager | Assurance | 16 Jan 2019 | 1.4 | Bankruptcy & Reorganization | .5 hrs Call with GCO, Angela Swanson, Kyle Green and Ashley Hernandez to discuss the billing schedules and fee submissions for the bankruptcy courts. .9 hrs cleaning bankruptcy file and scheduling expense submissions | Bankruptcy |
| Hernandez,Ashley Renee | Manager | Assurance | 16 Jan 2019 | 1.3 | Out of Scope (with description) | .6 Discussion with the Company and Ray Richards around the Sale of Buckingham/Oxford - .7 discussion with Ray Richards, Kyle Green,Angela Swanson and Ashley Hernandez to discuss the appropriate accounting for a contemplated sale by the Company of two mines. | Bankruptcy |
| Likman,Kimberly M. | Manager | Advisory | 16 Jan 2019 | 8.6 | FAIT | Review of the IT Substantive conclusion memo and analysis. This memo depicts the audit strategy taken to arrive at a reliable conclusion. | Out of Scope |
| Miller,Brianna N | Senior | Assurance | 16 Jan 2019 | 0.9 | Bankruptcy & Reorganization | Extra time spent entering time due to bankruptcy filing. | Bankruptcy |
| Richards,Ray Travis | Senior | Assurance | 16 Jan 2019 | 0.7 | Out of Scope (with description) | discussion with Ray Richards, Kyle Green, Angela Swanson and Ashley Hernandez to discuss the appropriate accounting for a contemplated sale by the Company of two mines. | Out of Scope |
| Swanson,Angela Marie | Senior Manager | Assurance | 16 Jan 2019 | 0.7 | Out of Scope (with description) | .7 hrs discussion with Ray Richards, Kyle Green, Angela Swanson and Ashley Hernandez to discuss the appropriate accounting for a contemplated sale by the Company of two mines. | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|----------------------|--------------------|--------------|------------------|---------------|--------------------------------|---|------------------|
| Sherstad,Brandon D | Executive Director | TAS | 16 Jan 2019 | 0.5 | Out of Scope (with description | (0.5H) – Meeting to discuss impairment considerations at year-end. EY Attendees: Brandon Sherstad, Kyle Green, Angela Swanson, Ashley Hernandez, Ray Richards. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 16 Jan 2019 | 0.6 | Ongoing Planning/client coordi | Call with Angela Swanson, Steve Fetterman, Kyle Green and Professional Practice to discuss ARO discount rate methodology and the firm view on rates for clients in bankruptcy. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 16 Jan 2019 | 0.5 | Ongoing Planning/client coordi | Call with GCO, Angela Swanson, Kyle Green and Ashley Hernandez to discuss the billing schedules and fee submissions for the bankruptcy courts. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 16 Jan 2019 | 1.5 | Ongoing Planning/client coordi | review of bankruptcy filings related to the Buckingham sale and reviewing guidance related to impairment and held for sale | Bankruptcy |
| Fetterman,Stephen R | Partner/Principal | Assurance | 16 Jan 2019 | 0.6 | General | Call with Angela Swanson, Steve Fetterman, Kyle Green and Professional Practice to discuss ARO discount rate methodology and the firm view on rates for clients in bankruptcy. | Bankruptcy |
| Green,Kyle R | Partner/Principal | Assurance | 16 Jan 2019 | 0.6 | General | Call with Angela Swanson, Steve Fetterman, Kyle Green and Professional Practice to discuss ARO discount rate methodology and the firm view on rates for clients in bankruptcy. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 16 Jan 2019 | 0.9 | Ongoing Planning/client coordi | Review of billing schedule and time for October - November time reporting | Bankruptcy |
| Green,Kyle R | Partner/Principal | Assurance | 16 Jan 2019 | 0.7 | General | .7 hrs discussion with Ray Richards, Kyle Green, Angela Swanson and Ashley Hernandez to discuss the appropriate accounting for a contemplated sale by the Company of two mines. | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|------------------------|-----------------|--------------|------------------|---------------|--------------------------------|--|------------------|
| Hernandez,Ashley Renee | Manager | Assurance | 17 Jan 2019 | 1.2 | YE Subs - ARO | Research and discussions around ARO and the potential upward and downward revisions to the prior year balance and appropriate discount rate as the Company is in bankruptcy. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 17 Jan 2019 | 1.3 | Ongoing Planning/client coordi | Review of ARO discount rate | Bankruptcy |
| Hernandez,Ashley Renee | Manager | Assurance | 18 Jan 2019 | 1.8 | Bankruptcy & Reorganization | Time spent reviewing and consolidating the bankruptcy time and expense tracker for submission to the courts | Bankruptcy |
| Heselton,George A | Staff/Assistant | Assurance | 18 Jan 2019 | 3.4 | Bankruptcy & Reorganization | Time spent tracking time for the billing spreadsheet as required by bankruptcy reporting rules | Bankruptcy |
| Hernandez,Ashley Renee | Manager | Assurance | 21 Jan 2019 | 0.3 | Bankruptcy & Reorganization | Discussion with S.Henry,WCC; Angela Swanson, EY and Ashley Hernandez,EY related to the bankruptcy filings and the plan for emergence related specifically to tender offers that the company is contemplating and the impact on filing status of the Company. | Bankruptcy |
| Hernandez,Ashley Renee | Manager | Assurance | 21 Jan 2019 | 0.1 | Out of Scope (with description | Discussion with Chen Li, WCC, Angela Swanson and Ashley Hernandez to discuss the agreed upon procedures for the Canadian entity. | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|------------------------|----------------|--------------|------------------|---------------|--------------------------------|--|------------------|
| Hernandez,Ashley Renee | Manager | Assurance | 21 Jan 2019 | 0.1 | Out of Scope (with description | Discussion with C.Li, WCC; Angela Swanson, EY and Ashley Hernandez, EY related to Agreed upon procedures that will be performed forthe Canadian entity. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 21 Jan 2019 | 0.3 | YE - Executive Review | Time: .3 Discussion with S. Henry, WCC; Angela Swanson, EY and Ashley Hernandez, EY related to the bankruptcy filings and the plan for emergence related specifically to tender offers that the company is contemplating and the impact on filing status of the Company. | Bankruptcy |
| Ratcliff,Connor R | Senior | Advisory | 21 Jan 2019 | 8.3 | FAIT | 3.2 Hours - Secure 24 - Obtained the Secure 24 SOC Report and completed the IT F.2.02 Secure 24 SOC Reporting Analysis2.8 Hours -JDE – Review and reperformance of Internal Audit’s manage access JDE Substantive testing. The specific control references include ITSP JDE UAM-01 Substantive All New User Access2.3 Hours - JDE – Review and reperformance of Internal Audit’s manage access JDE rollforward testing. The specific control references include IT JDE C.2 – UAM-04 TOC YE | Out of Scope |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|----------------------|--------------------|--------------|------------------|---------------|--------------------------------|--|------------------|
| Swanson,Angela Marie | Senior Manager | Assurance | 21 Jan 2019 | 0.2 | Ongoing Planning/client coordi | Coordination of calls related to claims reconciliation process | Bankruptcy |
| Henry,Shannon LeAnn | Executive Director | Advisory | 22 Jan 2019 | 4.5 | FAIT | Internal EY FAIT meeting to review the IT Planning memo addendum, JDE Manage Access Walkthrough and substantive procedures performed as it relates to the JDE Manage Access and Manage Change control deficiencies. EY team members include Shannon Henry (FAIT PPED), Kimberly Likman (FAIT Manager), Hayley Schnieder (FAIT Senior) and Connor Ratcliff (FAIT Senior). | Out of Scope |
| Likman,Kimberly M. | Manager | Advisory | 22 Jan 2019 | 4.5 | FAIT | Internal EY FAIT meeting to review the IT Planning memo addendum, JDE Manage Access Walkthrough and substantive procedures performed as it relates to the JDE Manage Access and Manage Change control deficiencies. EY team members include Shannon Henry (FAIT PPED), Kimberly Likman (FAIT Manager), Hayley Schnieder (FAIT Senior) and Connor Ratcliff (FAIT Senior). | Out of Scope |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|-------------------|-----------------|--------------|------------------|---------------|-----------------------------|--|------------------|
| Heselton,George A | Staff/Assistant | Assurance | 22 Jan 2019 | 2.1 | Bankruptcy & Reorganization | Time spent gathering time sheets and creating the bankruptcy time and expense tracker. | Bankruptcy |
| Heselton,George A | Staff/Assistant | Assurance | 22 Jan 2019 | 0.7 | Bankruptcy & Reorganization | Time spent gathering time sheets and creating the bankruptcy time and expense tracker. | Bankruptcy |
| Ratcliff,Connor R | Senior | Advisory | 22 Jan 2019 | 8.7 | FAIT | 4.5 hours - Internal EY FAIT meeting to review the IT Planning memo addendum, JDE Manage Access Walkthrough and substantive procedures performed as it relates to the JDE Manage Access and Manage Change control deficiencies. EY team members include Shannon Henry (FAIT PPED), Kimberly Likman (FAIT Manager), Hayley Schnieder (FAIT Senior) and Connor Ratcliff (FAIT Senior). 1.7 Hours - Discuss comments and make plan to respond to comments that resulted from review with Kimberly Likman (FAIT Manager), Hayley Schnieder (FAIT Senior) and Connor Ratcliff (FAIT Senior).1.1 Hours - JDE – Review and reperformance of Internal Audit’s manage access JDE rollforward testing. The specific control references include IT JDE C.1 - CM.01 TOC & IT JDE C.2-PASS-01 TOC 1.5 Hours - Velocity - Obtained the Velocity SOC Report and completed the IT F.1.04 Velocity SOC Reporting Analysis | Out of Scope |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|------------------------|----------------|--------------|------------------|---------------|--------------------------------|--|------------------|
| Hernandez,Ashley Renee | Manager | Assurance | 23 Jan 2019 | 0.4 | Out of Scope (with description | Internal Call to discuss status of IT workpapers and plan going forward to conclude and document rationale for appropriate remediation and any consideration of the magnitude of deficiencies. Attendees: Angela Swanson, Ashley Hernandez, Kyle Green, Suzy Blazei, Steve Fetterman, Shannon Henry, Kimberly Likman | Bankruptcy |
| Miller,Brianna N | Senior | Assurance | 23 Jan 2019 | 0.4 | Bankruptcy & Reorganization | Extra time spent entering time into the system due to bankruptcy. | Bankruptcy |
| Hernandez,Ashley Renee | Manager | Assurance | 23 Jan 2019 | 1.8 | YE - Executive Review | .5 Internal Discussion around indicators of impairment and appropriate accounting treatment for a company in bankruptcy but not applying liquidation accounting. Attendees: Angela Swanson, Kyle Green, Ashley Hernandez, Steve Fetterman.3 Meeting held to discuss potential impairment indicators at the Oxford mines. Attendees: Steve Fetterman (EY), Kyle Green (EY), Angela Swanson (EY), Ashley Hernandez (EY), Ray Richards (EY), Chen Li (WCC). | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 23 Jan 2019 | 0.3 | YE - Executive Review | Meeting held to discuss potential impairment indicators at the Oxford mines. Attendees: Steve Fetterman (EY), Kyle Green (EY), Angela Swanson (EY), Ashley Hernandez (EY), Ray Richards (EY), Chen Li (WCC). | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|-------------------------|--------------------|--------------|------------------|---------------|---------------------------|---|------------------|
| Henry,Shannon LeAnn | Executive Director | Advisory | 23 Jan 2019 | 0.4 | FAIT | Internal Call to discuss status of IT workpapers and plan going forward to conclude and document rationale for appropriate remediation and any consideration of the magnitude of deficiencies. Attendees: Angela Swanson, Ashley Hernandez, Kyle Green, Suzy Blazei, Steve Fetterman, Shannon Henry, Kimberly Likman | Out of Scope |
| Ratcliff,Connor R | Senior | Advisory | 23 Jan 2019 | 9.1 | FAIT | (2.7 Hours) ITSP – Review and reperformance of Internal Audit’s manage access JDE Substantive testing. The specific control references include ITSP CM - Substantive Testing(1.4 Hours) JDE – Review and reperformance of Internal Audit’s manage Change JDE walkthrough. The specific control references include: (CM-01)(1.5) JDE – Review and reperformance of Internal Audit’s manage access JDE rollforward testing. The specific control references include IT JDE C.2 – UAM-01 TOC & IT JDE C.2-PASS-01 TOC(.7 Hours) Secure 24 - Obtained the Secure 24 SOC Report and updated the IT F.2.02 Secure 24 SOC Reporting Analysis(.7 Hours) Velocity - Obtained the Velocity SOC Report and updated the IT F.1.04 Velocity SOC Reporting Analysis(1.9 Hours) JDE – Review and reperformance of Internal Audit’s manage access JDE walkthrough. The specific control references include: (UAM-02 & UAM-03) | Out of Scope |
| Schnieder,Hayley Nicole | Senior | Advisory | 23 Jan 2019 | 2.2 | FAIT | 2.2 - Updated walkthrough and control deficiency analysis based on PPED comments | Out of Scope |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|----------------------|-------------------|--------------|------------------|---------------|--------------------------------|--|------------------|
| Fetterman,Stephen R | Partner/Principal | Assurance | 23 Jan 2019 | 0.5 | General | Internal Discussion around indicators of impairment and appropriate accounting treatment for a company in bankruptcy but not applying liquidation accounting. Attendees: Angela Swanson, Kyle Green, Ashley Hernandez, Steve Fetterman | Bankruptcy |
| Green,Kyle R | Partner/Principal | Assurance | 23 Jan 2019 | 0.5 | General | Internal Discussion around indicators of impairment and appropriate accounting treatment for a company in bankruptcy but not applying liquidation accounting. Attendees: Angela Swanson, Kyle Green, Ashley Hernandez, Steve Fetterman | Bankruptcy |
| Richards,Ray Travis | Senior | Assurance | 23 Jan 2019 | 0.3 | YE Subs - PPE | Meeting held to discuss potential impairment indicators at the Oxford mines. Attendees: Steve Fetterman (EY), Kyle Green (EY), Angela Swanson (EY), Ashley Hernandez (EY), Ray Richards (EY), Chen Li (WCC). | Bankruptcy |
| Miller,Brianna N | Senior | Assurance | 23 Jan 2019 | 3.4 | YE Subs - AP & Accrued | Research and discussions over our testing bankruptcy approach for accrued liabilities. Discussions over the accrual of the companies self-insurance claims. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 23 Jan 2019 | 0.8 | Ongoing Planning/client coordi | Review of liquidation guidance in the accounting standards. | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|---------------------|-------------------|--------------|------------------|---------------|-----------------------------|--|------------------|
| Fetterman,Stephen R | Partner/Principal | Assurance | 23 Jan 2019 | 0.4 | General | Internal Call to discuss status of IT workpapers and plan going forward to conclude and document rationale for appropriate remediation and any consideration of the magnitude of deficiencies. Attendees: Angela Swanson, Ashley Hernandez, Kyle Green, Suzy Blazei, Steve Fetterman, Shannon Henry, Kimberly Likman | Out of Scope |
| Green,Kyle R | Partner/Principal | Assurance | 23 Jan 2019 | 0.4 | General | Internal Call to discuss status of IT workpapers and plan going forward to conclude and document rationale for appropriate remediation and any consideration of the magnitude of deficiencies. Attendees: Angela Swanson, Ashley Hernandez, Kyle Green, Suzy Blazei, Steve Fetterman, Shannon Henry, Kimberly Likman | Out of Scope |
| Ratcliff,Connor R | Senior | Advisory | 24 Jan 2019 | 6.9 | FAIT | - (2.7 Hours) JDE – Review and reperformance of Internal Audit’s manage access JDE Substantive testing. The specific control references include ITSP JDE UAM-01 Substantive All New User Access(4.2 Hours) JDE – Review and reperformance of Internal Audit’s manage access JDE rollforward testing. The specific control references include IT JDE C.2-PASS-01 TOC, IT JDE C.2 – UAM-01 TOC, & IT JDE C.1 - CM.01 TOC | Out of Scope |
| Blazei,Suzanne | Manager | Assurance | 25 Jan 2019 | 2.2 | Bankruptcy & Reorganization | Internal research and reading around bankruptcy rules and laws to understand Westmoreland's obligations and liability situations | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|---------------------|--------------------|--------------|------------------|---------------|-----------------------------|--|------------------|
| Blazei,Suzanne | Manager | Assurance | 25 Jan 2019 | 0.3 | Bankruptcy & Reorganization | Description: Internal conference call to discuss our considerations and planning around the companies bankruptcy. Angela Swanson (EY), Suzy Blazei (EY) and Brianna Miller (EY) were all in attendance. | Bankruptcy |
| Blazei,Suzanne | Manager | Assurance | 25 Jan 2019 | 1.2 | Bankruptcy & Reorganization | Description: Internal conference call to discuss our considerations and planning around the companies bankruptcy. Steve Fetterman (EY), Kyle Green (EY), Angela Swanson (EY), Suzy Blazei (EY) and Brianna Miller (EY) were all in attendance. | Bankruptcy |
| Henry,Shannon LeAnn | Executive Director | Advisory | 25 Jan 2019 | 0.3 | FAIT | logical access procedure results discussion with Kim Likman and Shannon Henry | Out of Scope |
| Miller,Brianna N | Senior | Assurance | 25 Jan 2019 | 0.3 | Bankruptcy & Reorganization | Internal conference call to discuss our considerations and planning around the companies bankruptcy. Angela Swanson (EY), Suzy Blazei (EY) and Brianna Miller (EY) were all in attendance. | Bankruptcy |
| Miller,Brianna N | Senior | Assurance | 25 Jan 2019 | 0.7 | Bankruptcy & Reorganization | Meeting to discuss the claims reconciliation procedures over the bankruptcy. Kyle Green (EY), Angela Swanson (EY), Suzy Blazei (EY), Brianna Miller (EY) and Joe Dweyer (Westmoreland) were all in attendance. | Bankruptcy |
| Miller,Brianna N | Senior | Assurance | 25 Jan 2019 | 0.3 | Bankruptcy & Reorganization | Research on the bankruptcy filing of Westmoreland over the reconciliation of claims process. | Bankruptcy |
| Miller,Brianna N | Senior | Assurance | 25 Jan 2019 | 0.7 | Bankruptcy & Reorganization | Extra time taken for inputting time due to bankruptcy. | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|----------------------|-------------------|--------------|------------------|---------------|--------------------------------|---|------------------|
| Miller,Brianna N | Senior | Assurance | 25 Jan 2019 | 1.2 | Bankruptcy & Reorganization | Internal conference call to discuss our considerations and planning around the companies bankruptcy. Steve Fetterman (EY), Kyle Green (EY), Angela Swanson (EY), Suzy Blazei (EY) and Brianna Miller (EY) were all in attendance. | Bankruptcy |
| Ratcliff,Connor R | Senior | Advisory | 25 Jan 2019 | 3.1 | FAIT | (3.1 Hours) JDE – Review and reperformance of Internal Audit’s manage access JDE Substantive testing. The specific control references include ITSP JDE UAM-01 Substantive All New User Access | Out of Scope |
| Swanson,Angela Marie | Senior Manager | Assurance | 25 Jan 2019 | 0.3 | Ongoing Planning/client coordi | Internal conference call to discuss our considerations and planning around the companies bankruptcy. Angela Swanson (EY), Suzy Blazei (EY) and Brianna Miller (EY) were all in attendance. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 25 Jan 2019 | 1.2 | YE - Executive Review | Internal conference call to discuss our considerations and planning around the companies bankruptcy. Steve Fetterman (EY), Kyle Green (EY), Angela Swanson (EY), Suzy Blazei (EY) and Brianna Miller (EY) were all in attendance. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 25 Jan 2019 | 0.7 | YE - Executive Review | Meeting to discuss the claims reconciliation procedures over the bankruptcy. Kyle Green (EY), Angela Swanson (EY), Suzy Blazei (EY), Brianna Miller (EY) and Joe Dweyer (Westmoreland) were all in attendance. | Bankruptcy |
| Fetterman,Stephen R | Partner/Principal | Assurance | 25 Jan 2019 | 1.2 | General | Internal conference call to discuss our considerations and planning around the companies bankruptcy. Steve Fetterman (EY), Kyle Green (EY), Angela Swanson (EY), Suzy Blazei (EY) and Brianna Miller (EY) were all in attendance. | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|----------------------|-------------------|--------------|------------------|---------------|-----------------------------|---|------------------|
| Green,Kyle R | Partner/Principal | Assurance | 25 Jan 2019 | 1.2 | General | Internal conference call to discuss our considerations and planning around the companies bankruptcy. Steve Fetterman (EY), Kyle Green (EY), Angela Swanson (EY), Suzy Blazei (EY) and Brianna Miller (EY) were all in attendance. | Bankruptcy |
| Green,Kyle R | Partner/Principal | Assurance | 25 Jan 2019 | 0.7 | General | Meeting to discuss the claims reconciliation procedures over the bankruptcy. Kyle Green (EY), Angela Swanson (EY), Suzy Blazei (EY), Brianna Miller (EY) and Joe Dweyer (Westmoreland) were all in attendance. | Bankruptcy |
| Likman,Kimberly M. | Manager | Advisory | 28 Jan 2019 | 4.0 | FAIT | Review of the Terminations substantive procedure for the entire audit period given ineffective controls. | Out of Scope |
| Miller,Brianna N | Senior | Assurance | 28 Jan 2019 | 0.4 | Bankruptcy & Reorganization | Extra time spent entering time due to bankruptcy. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 28 Jan 2019 | 0.8 | YE - Executive Review | Discussion with Angela Swanson, Ashley Hernandez and Chen Li (WCC) around the current year ARO assumptions and other changes related to the liability based on change in timing and scope. | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 29 Jan 2019 | 1.5 | YE - Executive Review | Review of recent bankruptcy motions that had been filed with the courts for potential accounting implications. | Bankruptcy |

| Employee Name | Rank | Service Line | Transaction Date | Charged Hours | Activity Code Description | Charged Hours Description | Project Category |
|----------------------|----------------|--------------|------------------|---------------|--------------------------------|--|------------------|
| Blazei,Suzanne | Manager | Assurance | 30 Jan 2019 | 6.3 | Ongoing Planning/client coordi | Discussions and meetings held with team and own planning regarding the updated plan for the audit going forward, due to the Company potentially moving the date of emergence from bankruptcy | Bankruptcy |
| Swanson,Angela Marie | Senior Manager | Assurance | 30 Jan 2019 | 1.9 | YE - Executive Review | Review of recent bankruptcy motions filed with courts for potential accounting implications | Bankruptcy |
| Likman,Kimberly M. | Manager | Advisory | 31 Jan 2019 | 5.1 | FAIT | Review of the change management substantive procedure | Out of Scope |
| Total | | | | 181.3 | | | |

Exhibit C

WCC Expense Detail

1. Westmoreland Coal Company

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|------------------|-----------------|------------------|------------------------------|----------------|--|
| Brandon Dazzan | Staff/Assistant | 02 Jan 2019 | Meals - Out of town | \$28.94 | Dinner - Business Travel in Estivan mine for work related to the YE WCC audit. |
| Brandon Dazzan | Staff/Assistant | 02 Jan 2019 | Mileage - Regular | \$370.86 | Travel To and From Estevan. Origin - Saskatoon, CA. Total KM = 942 KM;Expense Reimbursement (0.55/km) = 518.10 |
| Brandon Dazzan | Staff/Assistant | 02 Jan 2019 | Travel - Hotel | \$95.46 | Hotel Stay in Weyburn, CA on Trip 2 for year end audit work related to the mines. |
| Brandon Dazzan | Staff/Assistant | 02 Jan 2019 | Meals - Out of town | \$7.47 | Breakfast - Business Travel while travelling to Saskatoon, CA for mine visit. |
| Curtis,Matthew E | Staff/Assistant | 31 Jan 2019 | Meal-Dinner-Intown-Employees | \$123.65 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|------------------|-----------------|------------------|------------------------------|----------------|--|
| Curtis,Matthew E | Staff/Assistant | 30 Jan 2019 | Meal-Lunch-Employees only | \$152.42 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Curtis,Matthew E | Staff/Assistant | 29 Jan 2019 | Meal-Dinner-Intown-Employees | \$71.39 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Curtis,Matthew E | Staff/Assistant | 29 Jan 2019 | Meal-Dinner-Intown-Employees | \$98.00 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|------------------|-----------------|------------------|------------------------------|----------------|--|
| Curtis,Matthew E | Staff/Assistant | 25 Jan 2019 | Meal-Lunch-Employees only | \$89.29 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Curtis,Matthew E | Staff/Assistant | 24 Jan 2019 | Meal-Dinner-Intown-Employees | \$136.74 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Curtis,Matthew E | Staff/Assistant | 24 Jan 2019 | Meal-Lunch-Employees only | \$47.39 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|------------------|-----------------|------------------|---------------------------|----------------|---|
| Curtis,Matthew E | Staff/Assistant | 22 Jan 2019 | Meal-Lunch-Employees only | \$45.54 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Curtis,Matthew E | Staff/Assistant | 21 Jan 2019 | Meal-Lunch-Employees only | \$74.15 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Dryden,Amari A | Staff/Assistant | 02 Jan 2019 | Ground-Mileage | \$179.80 | Drive to Westmoreland inventory: Bellaire, Cadiz, Shugert North and Egypt Valley were all inventory observation sites; travelled from Upper Arlington, OH to Bellaire to Cadiz to Shugert North to Egypt Valley back toUpper Arlington, OH |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|-----------------|-----------------|------------------|------------------------------|----------------|--|
| Fritz,Matthew T | Staff/Assistant | 31 Jan 2019 | Meal-Dinner-Intown-Employees | \$56.19 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Fritz,Matthew T | Staff/Assistant | 28 Jan 2019 | Ground-Mileage | \$41.76 | Home to office - 6miles;Home to Client - 12 miles 6 x 2 = 12miles/day 12 x 6 = 72Mileage Client Address - 9540 S Maroon Cir #300, Englewood, CO 80112 Home Address - Denver, CO 80222 EY Office Address - 370 17th Street Denver, CO Reimbursement Rate - .545/mile\ |
| Fritz,Matthew T | Staff/Assistant | 28 Jan 2019 | Meal-Dinner-Intown-Employees | \$63.80 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|-----------------|-----------------|------------------|------------------------------|----------------|--|
| Fritz,Matthew T | Staff/Assistant | 24 Jan 2019 | Meal-Dinner-Intown-Employees | \$119.63 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Fritz,Matthew T | Staff/Assistant | 24 Jan 2019 | Meal-Lunch-Employees only | \$103.23 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Fritz,Matthew T | Staff/Assistant | 22 Jan 2019 | Meal-Dinner-Intown-Employees | \$63.67 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|-----------------|-----------------|------------------|------------------------------|----------------|--|
| Fritz,Matthew T | Staff/Assistant | 21 Jan 2019 | Ground-Mileage | \$41.76 | Home to office - 6miles;Home to Client - 12 miles 6 x 2 = 12miles/day 12 x 6 = 72Mileage Client Address - 9540 S Maroon Cir #300, Englewood, CO 80112 Home Address - Denver, CO 80222 EY Office Address - 370 17th Street Denver, CO Reimbursement Rate - .545/mile |
| Fritz,Matthew T | Staff/Assistant | 21 Jan 2019 | Meal-Dinner-Intown-Employees | \$80.28 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Fritz,Matthew T | Staff/Assistant | 20 Jan 2019 | Meal-Lunch-Employees only | \$215.30 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|-----------------|-----------------|------------------|---------------------------|----------------|---|
| Fritz,Matthew T | Staff/Assistant | 18 Jan 2019 | Meal-Lunch-Employees only | \$12.81 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Fritz,Matthew T | Staff/Assistant | 16 Jan 2019 | Meal-Lunch-Employees only | \$30.36 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Fritz,Matthew T | Staff/Assistant | 16 Jan 2019 | Meal-Lunch-Employees only | \$42.67 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|-------------------|-----------------|------------------|---------------------------|----------------|---|
| Fritz,Matthew T | Staff/Assistant | 14 Jan 2019 | Ground-Mileage | \$34.80 | Home to office - 6miles;Home to Client - 12 miles $6 \times 2 = 12$ miles/day $12 \times 5 = 60$ Mileage Client Address - 9540 S Maroon Cir #300, Englewood, CO 80112 Home Address, CO 80222 EY Office Address - 370 17th Street Denver, CO Reimbursement Rate - .545/mile |
| Fritz,Matthew T | Staff/Assistant | 14 Jan 2019 | Meal-Lunch-Employees only | \$74.35 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Heselton,George A | Staff/Assistant | 28 Jan 2019 | Ground-Mileage | \$240.12 | 16.8 miles total minus 2 mile home to office = 14.8 miles each way. 14 round trips - $14.8 \times 14 \times 2 = 414.4$ miles; Client Address - 9540 S Maroon Cir #300, Englewood, CO 80112 Home Address, Denver CO EY Office Address - 370 17th Street Denver, CO Reimbursement Rate - .545/mile |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|-------------------|-----------------|------------------|------------------------------|----------------|--|
| Heselton,George A | Staff/Assistant | 28 Jan 2019 | Meal-Lunch-Employees only | \$62.86 | Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose dinner since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Kyle Green, Angela Swanson, Matt Curtis, Matt Fritz, Suzy Blazei, Bri Miller, Ray Richards, Andrew Heselton |
| Miller,Brianna N | Senior | 09 Jan 2019 | Ent-Meals Only-Employee Only | \$59.33 | Lunch while working out at client site. 4 EY employees in attendance: Brianna Miller, Ray Richards, Suzy Blazei and Ashley Hernandez. Approved to be a chargeable expense by engagement partner (PPEDD): Kyle Green. This was a business purpose lunch since we ordered the food in and continue |
| Miller,Brianna N | Senior | 09 Jan 2019 | Ent-Meals Only-Employee Only | \$17.04 | Lunch while working out at client site. 2 EY employees in attendance: Brianna Miller and Ray Richards Approved to be a chargeable expense by engagement partner (PPEDD): Kyle Green. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed the status of the audit and open PBC items |

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|---------------------|--------|------------------|---------------------------|-------------------|---|
| Miller,Brianna N | Senior | 07 Jan 2019 | Misc Sundry-Other | \$105.80 | Purchased power strips for the team at the client site in order to plugin computer chargers, monitors, etc., due to lack of outlets near our workspace. This was approved by PPED: Kyle Green and was used for business purposes. |
| Richards,Ray Travis | Senior | 15 Jan 2019 | Meal-Lunch-Employees only | \$36.40 | Lunch while working out at client site. 2 EY employees in attendance: Brianna Miller and Ray Richards Approved to be a chargeable expense by engagement partner (PPEDD): Kyle Green. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed the status of the audit and open PBC items |
| Total | | | | \$3,023.26 | |

Exhibit D

WMLP Expense Detail

2. Westmoreland Resource Partners, LP

| Employee Name | Rank | Transaction Date | Expense Category | Expense Amount | Expense Description |
|-----------------------|-----------------|------------------|------------------|----------------|--|
| Navarre,Michael | Staff/Assistant | 02 Jan 2019 | Ground-Mileage | 162.98 | Driving to Conesville, Strasburg, Cadiz, and back to Columbus for Westmoreland Inventory |
| Total Expenses | | | | 162.98 | |

Exhibit E

Outside Counsel Fees Detail

Time Report

Ernst & Young LLP / Westmoreland Coal (22298-0049)

| Date | Name | Description | Hours | Fees | Rate | Narrative |
|-------------|-------------------|--------------------|--------------|-------------------|-------------|---|
| 01/09/2019 | Riela, Michael J. | PARTNER | 0.4 | \$242.00 | \$605.00 | Email exchanges and telephone conference with C. Ingram and M. Hosbach regarding monthly and interim fee applications. |
| 01/11/2019 | Riela, Michael J. | PARTNER | 0.3 | \$181.50 | \$605.00 | Review status of case for timing of fee applications. |
| 01/14/2019 | Riela, Michael J. | PARTNER | 0.4 | \$242.00 | \$605.00 | Review status of bankruptcy case and emails with Kirkland and C. Ingram regarding timing of first interim fee application. |
| 01/16/2019 | Riela, Michael J. | PARTNER | 0.7 | \$423.50 | \$605.00 | Telephone conference and emails with C. Ingram and engagement team regarding monthly fee applications, and how to separate fees and pre-petition retainer disclosures for WCC and WMLP clients. |
| 01/16/2019 | Riela, Michael J. | PARTNER | 1.2 | \$726.00 | \$605.00 | Revise draft of retention declaration (0.5); review and comment on Kirkland's draft of retention application and proposed order (0.4); emails with Kirkland and with M. Hosbach regarding same (0.3). |
| 01/17/2019 | Riela, Michael J. | PARTNER | 0.5 | \$302.50 | \$605.00 | Telephone conferences and emails with C. Ingram and engagement team regarding fee and expense details for monthly fee application. |
| 01/18/2019 | Riela, Michael J. | PARTNER | 0.4 | \$242.00 | \$605.00 | Prepare template for C. Ingram to use for monthly fee applications in the Westmoreland case. |
| 01/28/2019 | Riela, Michael J. | PARTNER | 0.4 | \$242.00 | \$605.00 | Email exchanges with C. Ingram regarding fee application preparation and template for SD Texas jurisdiction. |
| | | | 4.3 | \$2,601.50 | | |