

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
)	
Debtors.)	(Jointly Administered)
)	

**COVER SHEET OF FIFTH MONTHLY FEE STATEMENT OF
PRICEWATERHOUSECOOPERS LLP FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS CONSULTANTS FOR THE DEBTORS FOR
THE PERIOD FEBRUARY 1, 2019 THROUGH MARCH 31, 2019²**

Name of Applicant:	PricewaterhouseCoopers LLP ("PwC")
Authorized to Provide Professional Services to:	Westmoreland Coal Company and its above-captioned debtor affiliates, as debtors and debtors in possession
Date of Retention:	Effective <i>nunc pro tunc</i> to October 9, 2018 (order entered January 22, 2019, D.I. 1118)
Period for which compensation and reimbursement is sought:	February 1, 2019 through March 31, 2019 (the "Fee Period") ³
Total Compensation Approved by Interim Order to Date:	\$ 0.00
Total Expenses Allowed by Interim Order to Date:	\$ 0.00
Total Allowed Fees Paid to Date:	\$ 0.00
Total Allowed Expenses Paid to Date:	\$ 0.00
Total Amount of Fees sought as actual, reasonable and necessary:	\$1,002,719.30

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.

² Compensation sought for the WLB Debtors is through the Effective Date, March 15, 2019; WMLP Debtors, March 31, 2019.

³ The applicant reserves the right to include any time expended in the period indicated above in future Statement(s) if it is not included herein.

Amount of Fees sought less 20% holdback:	\$ 802,175.44
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$ 41,573.25

SUMMARY OF PREVIOUSLY FILED FEE STATEMENTS

This is the fifth Monthly Fee Statement filed by PwC.

App No	App Date	Filing Period	Fees Requested	Expenses Requested	CNO Date
1	01/25/2019 [1183]	10/09/2018 10/31/2018	\$545,036.60	\$9,700.55	02/13/2019
2	01/31/2019 [1234]	11/01/2018 11/30/2018	\$517,402.50	\$15,139.76	02/21/2019
3	02/11/2019 [1346]	12/01/2018 12/31/2018	\$486,992.00	\$13,075.41	03/04/2019
4	03/12/2019 [1597]	01/01/2019 01/31/2019	\$621,456.10	\$12,367.94	4/2/2019
Total Fees & Expenses			\$2,170,887.20	\$50,283.66	

SUMMARY – BY DEBTORS

Project Category	WLB Debtors		WMLP Debtors	
	Hours	Fees	Hours	Fees
Accounting Advisory Services	631.00	\$417,292.00	22.10	\$15,402.80
Valuation Services	2.50	\$2,245.00	0.00	\$0.00
Tax Consulting Services	480.10	\$316,045.00	17.60	\$8,805.00
Transfer Pricing Services	28.50	\$16,250.00	0.00	\$0.00
Tax Provision Services	121.30	\$68,307.50	0.00	\$0.00
Legal Entity Valuation	9.00	\$5,813.00	0.00	\$0.00
WMLP Valuation Services ⁴	0.00	\$25,825.25	83.70	\$25,825.25
Canadian Valuation Services	85.30	\$52,997.00	0.00	\$0.00
Bankruptcy Requirements and Other Court Obligations	98.10	\$40,207.50	13.80	\$7,704.00
Total Hours and Fees	1,455.80	\$944,982.25	137.20	\$57,737.05
Accounting Advisory Services		\$40,602.07		\$0.00
Tax Consulting Services		\$19.83		\$951.35
Total Expenses		\$40,621.90		\$951.35
	1,455.80	\$985,604.15	137.20	\$58,688.40

⁴ Pursuant to the Statement of Work #3, WCC will share the cost of the services provided to WMLP equally (i.e., on a 50/50 basis). The breakout of the WMLP valuation services for February and March 2019 is (\$51,650.50*.50=\$25,825.25).

WLB DEBTORS

SUMMARY BY PROJECT AND PROFESSIONAL

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Accounting Advisory Services</i>				
Steven R Lilley	Partner	\$994	0.40	\$397.60
Rajeeb Das	Senior Managing Director	\$898	38.10	\$34,213.80
Robert Swartz	Senior Managing Director	\$898	1.50	\$1,347.00
Aaron T Pocklington	Director	\$807	91.20	\$73,598.40
David Ihn	Director	\$807	60.00	\$48,420.00
James Horgan	Director	\$807	34.00	\$27,438.00
Thomas J Berkery	Director	\$807	0.50	\$403.50
Andrew Michael Schellenberg	Manager	\$628	184.60	\$115,928.80
Richard Matthew Blore	Manager	\$628	13.00	\$8,164.00
Bradley Lewis Portnoy	Senior Associate	\$517	186.70	\$96,523.90
John Page Luster	Senior Associate	\$517	5.50	\$2,843.50
Matthew W Eulau	Senior Associate	\$517	15.50	\$8,013.50
Subtotal - Accounting Advisory Services			631.00	\$417,292.00
<i>Valuation Services</i>				
Adam Macdonald Smith	Senior Managing Director	\$898	1.00	\$898.00
Gerard A Feil	Senior Managing Director	\$898	1.50	\$1,347.00
Subtotal - Valuation Services			2.50	\$2,245.00
<i>Tax Consulting Services</i>				
Annette Smith	Partner	\$950	0.50	\$475.00
Christopher Wesley Call	Partner	\$950	1.50	\$1,425.00
Arthur W Sewall	Partner	\$925	31.40	\$29,045.00
G. David Klein	Partner	\$925	17.10	\$15,817.50
Hallie Ann Caywood	Partner	\$925	16.30	\$15,077.50
James B Levinson	Partner	\$925	1.90	\$1,757.50
John Francis Manning	Partner	\$925	1.60	\$1,480.00
John Kulich	Partner	\$925	67.90	\$62,807.50
Scott Robert Dillow	Partner	\$925	18.00	\$16,650.00
Todd Roberts	Partner	\$925	3.00	\$2,775.00
Eileen M Scott	Senior Managing Director	\$875	1.20	\$1,050.00

Project Category and Professional	Position	Rate	Hours	Total Compensation
Kevin Liss	Director	\$775	3.10	\$2,402.50
Olivia Ley Orobona	Director	\$775	3.00	\$2,325.00
Susan Conklin	Director	\$775	0.50	\$387.50
Blayne J Mercil	Director	\$725	5.10	\$3,697.50
Christopher Sharpe	Director	\$725	5.50	\$3,987.50
Kristin Pickton Olesen	Director	\$725	34.00	\$24,650.00
Nicole Brigati	Director	\$725	1.50	\$1,087.50
Seth T Petterson	Director	\$725	6.00	\$4,350.00
Andrew James Gavin	Manager	\$575	5.20	\$2,990.00
Christopher W Bell	Manager	\$575	4.20	\$2,415.00
Elizabeth Suzanne Hillman	Manager	\$575	5.30	\$3,047.50
Hien T. Lyons	Manager	\$575	8.00	\$4,600.00
Huey Jer Lim	Manager	\$575	1.00	\$575.00
Jacob Rosenberg	Manager	\$575	15.80	\$9,085.00
Jessica Cummings	Manager	\$575	0.30	\$172.50
Jonathan B Callister	Manager	\$575	10.10	\$5,807.50
Peyman Yousefy	Manager	\$575	99.20	\$57,040.00
Weston Joseph Smith	Manager	\$575	1.00	\$575.00
Alicia Catherine Roberts	Senior Associate	\$400	8.20	\$3,280.00
Eileen Elizabeth Biggs	Senior Associate	\$400	1.40	\$560.00
Shivani Rumalla	Senior Associate	\$400	42.60	\$17,040.00
Anna Turova	Associate	\$300	2.90	\$870.00
Cole Wilder	Associate	\$300	11.70	\$3,510.00
Matthew Colicchia	Associate	\$300	1.80	\$540.00
Peter Loc Tran	Associate	\$300	10.20	\$3,060.00
Scott Sidnam	Associate	\$300	9.60	\$2,880.00
Cecilia Weigman	Intern	\$300	22.50	\$6,750.00
<i>Subtotal - Tax Consulting Services</i>			480.10	\$316,045.00
<i>Transfer Pricing Services</i>				
Daniel Benjamin Alter	Partner	\$925	5.00	\$4,625.00
Brian Kasper	Director	\$725	2.00	\$1,450.00
Krunal Nitin Shah	Manager	\$575	9.00	\$5,175.00
Stephanie Soles Ramirez	Senior Associate	\$400	12.50	\$5,000.00
<i>Subtotal - Transfer Pricing Services</i>			28.50	\$16,250.00

Project Category and Professional Position	Rate	Hours	Total Compensation
<i>Tax Provision Services</i>			
Hallie Ann Caywood Partner	\$925	17.80	\$16,465.00
John Kulich Partner	\$925	8.80	\$8,140.00
Audrey A Bostedt Director	\$725	13.50	\$9,787.50
Elizabeth Suzanne Hillman Manager	\$575	16.70	\$9,602.50
Jonathan B Callister Manager	\$575	15.00	\$8,625.00
Micah Joseph Gibson Manager	\$575	0.90	\$517.50
Adam Ellis Senior Associate	\$400	5.90	\$2,360.00
Matthew Colicchia Associate	\$300	42.70	\$12,810.00
<i>Subtotal - Tax Provision Services</i>		<i>121.30</i>	<i>\$68,307.50</i>
<i>Legal Entity Valuation</i>			
Ying Zhang Director	\$807	4.00	\$3,228.00
Qian Yang Senior Associate	\$517	5.00	\$2,585.00
<i>Subtotal - Legal Entity Valuation</i>		<i>9.00</i>	<i>\$5,813.00</i>
<i>WMLP Valuation Services</i>			
PricewaterhouseCoopers Partner	\$0	0.00	\$25,825.25
<i>Subtotal - WMLP Valuation Services</i>		<i>0.00</i>	<i>\$25,825.25</i>
<i>Canadian Valuation Services</i>			
Helen Mallovy Hicks Partner	\$925	0.50	\$462.50
Doran McClellan Senior Managing Director	\$898	5.00	\$4,490.00
Joe Neilson Director	\$807	19.00	\$15,333.00
Lauren Bermack Director	\$807	9.50	\$7,666.50
Timothy Wong Manager	\$628	5.00	\$3,140.00
Xiaohang Zhao Senior Associate	\$517	35.00	\$18,095.00
Jake Milan Associate	\$450	1.80	\$810.00
Mike Chen Associate	\$450	1.00	\$450.00
Lakeisha Michelle Stephens Paraprofessional	\$300	8.50	\$2,550.00
<i>Subtotal - Canadian Valuation Services</i>		<i>85.30</i>	<i>\$52,997.00</i>
Total - Hourly Services		1,357.70	\$904,774.75
Case Administration			
<i>Bankruptcy Requirements and Other Court Obligations</i>			
Hallie Ann Caywood Partner	\$925	1.70	\$1,572.50
Andrea Clark Smith Director	\$550	0.50	\$275.00

Project Category and Professional Position	Rate	Hours	Total Compensation
Shonda M Finseth Manager	\$400	95.90	\$38,360.00
<i>Subtotal - Bankruptcy Requirements and Other Court Obligations</i>		98.10	\$40,207.50
Total - Case Administration		98.10	\$40,207.50
Total - Hours and Compensation - Hourly Services and Case Administration		1,455.80	\$944,982.25

SUMMARY BY PROJECT

Project Category and Billing Category	Hours	Total Compensation
Hourly Services		
<i>Accounting Advisory Services</i>		
Accounting Advisory	583.00	\$384,550.90
Correspondence, Calls and Meetings with Management	48.00	\$32,741.10
<i>Subtotal - Hours and Compensation - Accounting Advisory Services</i>	631.00	\$417,292.00
<i>Valuation Services</i>		
Tax Impacts	2.50	\$2,245.00
<i>Subtotal - Hours and Compensation - Valuation Services</i>	2.50	\$2,245.00
<i>Tax Consulting Services</i>		
Tax Attribute Reduction Modeling and Related Computations	239.40	\$156,832.50
Tax Structuring (taxable separation, tax-free spin-off, etc.)	28.30	\$12,445.00
Stock Basis Analysis	10.70	\$6,395.00
State and Local Bankruptcy Tax Services	27.60	\$16,505.00
Federal Tax Bankruptcy Tax Services	41.80	\$27,775.00
International Tax Bankruptcy Tax Services	109.60	\$86,572.50
Transaction Costs Analysis	22.70	\$9,520.00
<i>Subtotal - Hours and Compensation - Tax Consulting Services</i>	480.10	\$316,045.00
<i>Transfer Pricing Services</i>		
Intercompany Consulting	14.90	\$8,322.50
Additional Transfer Pricing services	13.60	\$7,927.50
<i>Subtotal - Hours and Compensation - Transfer Pricing Services</i>	28.50	\$16,250.00
<i>Tax Provision Services</i>		
Tax Provision	31.30	\$26,252.50
International Tax Bankruptcy Tax Services	90.00	\$42,055.00
<i>Subtotal - Hours and Compensation - Tax Provision Services</i>	121.30	\$68,307.50
<i>Legal Entity Valuation</i>		
Research & Data Analysis	4.00	\$3,228.00
Modeling	5.00	\$2,585.00
<i>Subtotal - Hours and Compensation - Legal Entity Valuation</i>	9.00	\$5,813.00

Project Category and Billing Category	Hours	Compensation
Total		
WMLP Valuation Services		
Valuation Advisory Services	0.00	\$25,825.25
Subtotal - Hours and Compensation - WMLP Valuation Services	0.00	\$25,825.25
Canadian Valuation Services		
Phase I Assessment of TCP	85.30	\$52,997.00
Subtotal - Hours and Compensation - Canadian Valuation Services	85.30	\$52,997.00
Subtotal - Hours and Compensation - Hourly Services	1,357.70	\$904,774.75
Case Administration		
Bankruptcy Requirements and Other Court Obligations		
Employment Applications and Other Court Filings	1.50	\$862.50
Monthly, Interim and Final Fee Applications	96.60	\$39,345.00
Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations	98.10	\$40,207.50
Subtotal - Hours and Compensation - Case Administration	98.10	\$40,207.50
Total - Hours and Compensation Sought for Reimbursement	1,455.80	\$944,982.25

SUMMARY OF EXPENSE BY TYPE

Transaction Type by Project	Total Expenditures
Hourly Services	
Accounting Advisory Services	
Airfare	\$16,123.41
Lodging	\$13,646.43
Meals	\$5,200.60
Mileage Allowance	\$307.40
Parking	\$884.77
Public/Ground Transportation	\$1,919.67
Rental Car	\$2,519.79
Subtotal - Expenditures Sought for Accounting Advisory Services	\$40,602.07
Tax Consulting Services	
Meals	\$19.83
Subtotal - Expenditures Sought for Tax Consulting Services	\$19.83
Subtotal - Expenditures Sought for Hourly Services	\$40,621.90
Total - Expenditures Sought for Reimbursement	\$40,621.90

WMLP DEBTORS

SUMMARY BY PROJECT AND PROFESSIONAL

Project Category and Professional Position	Rate	Hours	Total Compensation
Hourly Services			
<i>Accounting Advisory Services</i>			
Rajeeb Das Senior Managing Director	\$898	4.10	\$3,681.80
Aaron T Pocklington Director	\$807	4.50	\$3,631.50
Andrew Michael Schellenberg Manager	\$628	10.00	\$6,280.00
Bradley Lewis Portnoy Senior Associate	\$517	3.50	\$1,809.50
Subtotal - Accounting Advisory Services		22.10	\$15,402.80
<i>Tax Consulting Services</i>			
James B Levinson Partner	\$925	1.90	\$1,757.50
Christopher Sharpe Director	\$725	5.50	\$3,987.50
Peter Loc Tran Associate	\$300	10.20	\$3,060.00
Subtotal - Tax Consulting Services		17.60	\$8,805.00
<i>WMLP Valuation Services</i>			
Srinivas N Akunuri Partner	\$994	1.00	\$994.00
PricewaterhouseCoopers Partner	\$0	0.00	(\$25,825.25)
Doran McClellan Senior Managing Director	\$898	0.50	\$449.00
Joe Neilson Director	\$807	13.00	\$10,491.00
Ying Zhang Director	\$807	17.50	\$14,122.50
Qian Yang Senior Associate	\$517	4.90	\$2,533.30
Shelley Xu Senior Associate	\$517	2.00	\$1,034.00
Xiaohang Zhao Senior Associate	\$517	30.10	\$15,561.70
Jake Milan Associate	\$450	13.00	\$5,850.00
Meeta Garach Associate	\$450	0.70	\$315.00
Lakeisha Michelle Stephens Paraprofessional	\$300	1.00	\$300.00
Subtotal - WMLP Valuation Services		83.70	\$25,825.25
Total - Hourly Services		123.40	\$50,033.05
Case Administration			
<i>Bankruptcy Requirements and Other Court Obligations</i>			
Hallie Ann Caywood Partner	\$925	0.30	\$277.50
Ying Zhang Director	\$807	4.50	\$3,631.50
Andrea Clark Smith Director	\$550	1.30	\$715.00

Project Category and Professional Position	Rate	Hours	Total Compensation
Shonda M Finseth Manager	\$400	7.70	\$3,080.00
<i>Subtotal - Bankruptcy Requirements and Other Court Obligations</i>		13.80	\$7,704.00
Total - Case Administration		13.80	\$7,704.00
Total - Hours and Compensation - Hourly Services and Case Administration		137.20	\$57,737.05

SUMMARY BY PROJECT

Project Category and Billing Category	Hours	Total Compensation
Hourly Services		
<i>Accounting Advisory Services</i>		
Accounting Advisory	22.10	\$15,402.80
<i>Subtotal - Hours and Compensation - Accounting Advisory Services</i>	22.10	\$15,402.80
<i>Tax Consulting Services</i>		
State and Local Bankruptcy Tax Services	17.60	\$8,805.00
<i>Subtotal - Hours and Compensation - Tax Consulting Services</i>	17.60	\$8,805.00
<i>WMLP Valuation Services</i>		
Valuation Advisory Services	83.70	\$25,825.25
<i>Subtotal - Hours and Compensation - WMLP Valuation Services</i>	83.70	\$25,825.25
Subtotal - Hours and Compensation - Hourly Services	123.40	\$50,033.05
Case Administration		
<i>Bankruptcy Requirements and Other Court Obligations</i>		
Employment Applications and Other Court Filings	6.90	\$4,944.00
Monthly, Interim and Final Fee Applications	6.90	\$2,760.00
<i>Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations</i>	13.80	\$7,704.00
Subtotal - Hours and Compensation - Case Administration	13.80	\$7,704.00
Total - Hours and Compensation Sought for Reimbursement	137.20	\$57,737.05

SUMMARY OF EXPENSE BY TYPE

Transaction Type by Project	Total Expenditures
Hourly Services	
<i>Tax Consulting Services</i>	
Sundry - Other	\$951.35
<i>Subtotal - Expenditures Sought for Tax Consulting Services</i>	\$951.35
Subtotal - Expenditures Sought for Hourly Services	\$951.35
Total - Expenditures Sought for Reimbursement	\$951.35

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

)	
In re:)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
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Debtors.)	(Jointly Administered)
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**FIFTH MONTHLY FEE STATEMENT OF
PRICEWATERHOUSECOOPERS LLP FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS CONSULTANTS FOR THE DEBTORS FOR
THE PERIOD FEBRUARY 1, 2019 THROUGH MARCH 31, 2019²**

Pursuant to sections 105(a), 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”), Rule 2016-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Southern District of Texas, Appendix F to the Local Bankruptcy Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”), and the Court’s *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [D.I. 495] (the “Interim Compensation Procedures Order”), PricewaterhouseCoopers LLP (“PwC”), consultants for Westmoreland Coal Company, et al., and its above-captioned debtor affiliates, as debtors and debtors in possession (collectively, the “Debtors”), hereby files this fifth monthly fee Statement (the “Monthly Fee Statement”) for payment of compensation for professional services rendered to the Debtors and for

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.

² Compensation sought for the WLB Debtors is through the Effective Date, March 15, 2019; WMLP Debtors, March 31, 2019.

reimbursement of actual and necessary expenses incurred in connection therewith for the period commencing March 1, 2019 through and including March 15, 2019 (the “Fee Period”). In support of the Monthly Fee Statement, PwC respectfully represents as follows:

Jurisdiction and Venue

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012 (the “Amended Standing Order”). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are sections 327(a), 328(a), 330, and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rule 2014(a), and rule 2016, and rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

Background

3. On October 9, 2018 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On October 18, 2018, the United States Trustee appointed an official committee of unsecured creditors in the Debtors’ bankruptcy cases [D.I. 206]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

4. On October 31, 2018, the Debtors filed the *Debtors' Statement for Entry of an Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP as Consultants to the Debtors Nunc Pro Tunc to the Petition Date* (D.I. 333) (the "Retention Application").

5. On December 3, 2018, PwC filed the *Supplemental Declaration of Hallie Caywood on behalf of PricewaterhouseCoopers LLP as Consultants to the Debtors* (D.I. 662) (the "Supplemental Declaration"). This Supplemental Declaration provided notice of two additional statement of works with WLB Debtors to provide additional valuation and tax provision services.

6. On January 22, 2019, the Court entered *Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP as Consultants to the Debtors nunc pro tunc to the Petition Date* (D.I. 1118) (the "Retention Order").

7. On March 2, 2019, the United States Bankruptcy Court for the Southern District of Texas (the "Bankruptcy Court"), entered an order [Docket No. 1561] (the "Confirmation Order") confirming the *Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of its Debtor Affiliates*. The Plan Effective Date occurred on March 15, 2019.

Interim Fee Statement Procedures Order

8. The Interim Compensation Procedures Order sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases. In particular, the Interim Compensation Procedures Order provides that each Professional seeking compensation my file an application (a "Monthly Fee Statement") for interim allowance of compensation for services rendered and reimbursement of expense incurred during the preceding month, and serve such Monthly Fee Statement to the Application Recipients. Each Application

Recipient will have until 4:00 p.m. (Prevailing Central Time) 21 days after service of a Monthly Fee Statement to object to the requested fees and expenses. Upon the expiration of such 21 day period, the Debtors are authorized and directed to pay the Professional an amount equal to 80% of the fees and 100% of the expense requested in the Monthly Fee Statement that are not subject to an objection.

Summary of Professional Compensation and Reimbursement of Expenses Requested

9. By this Monthly Fee Statement, PwC requests interim allowance of \$802,175.44 and payment of \$802,175.44 (80% of \$1,002,719.30) as compensation for professional services rendered during the Fee Period, as well as allowance and payment of \$41,573.25 as reimbursement for actual and necessary expenses incurred by PwC during the Fee Period. PwC's professionals expended a total of 1,593.00 hours during the Fee Period for which compensation is requested. All services for which compensation is requested by PwC were performed for or on behalf of the Debtors.

10. During the Fee Period, PwC has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Monthly Fee Statement. There is no agreement or understanding between PwC and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

11. PwC is filing the attached Monthly Fee Statement for compensation for professional services rendered and reimbursement of expenses made in these chapter 11 cases during the Fee Period. The Monthly Fee Statement contains detailed time logs describing the actual and necessary services provided by PwC during the Fee Period, as well as other detailed

information required to be included in fee Statements. The Monthly Fee Statement is comprised of several exhibits which are attached hereto as follows:

WLB Debtors:

- **Exhibit A**, provides a summary of the hours and compensation by project;
- **Exhibit B**, provides the summary of the hourly fees, including the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- **Exhibit C**, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;
- **Exhibit D**, provides the expenditures incurred by project by type; and
- **Exhibit E**, provides the details of the expenditures incurred by project and by date, including the vendor and description.

WMLP Debtors:

- **Exhibit F**, provides a summary of the hours and compensation by project;
- **Exhibit G**, provides the summary of the hourly fees, including the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- **Exhibit H**, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;
- **Exhibit I**, provides the expenditures incurred by project by type; and
- **Exhibit J**, provides the details of the expenditures incurred by project and by date, including the vendor and description.

SUMMARY OF PROFESSIONAL SERVICES RENDERED

12. As described within the Retention Application and Supplemental Declarations, PwC continues to provide consulting services pursuant to the Engagement Letters.

A summary of the hours and compensation sought by type of service is shown below:

Project Category	WLB Debtors		WMLP Debtors	
	Hours	Fees	Hours	Fees
Accounting Advisory Services	631.00	\$417,292.00	22.10	\$15,402.80
Valuation Services	2.50	\$2,245.00	0.00	\$0.00
Tax Consulting Services	480.10	\$316,045.00	17.60	\$8,805.00
Transfer Pricing Services	28.50	\$16,250.00	0.00	\$0.00
Tax Provision Services	121.30	\$68,307.50	0.00	\$0.00
Legal Entity Valuation	9.00	\$5,813.00	0.00	\$0.00

Project Category	WLB Debtors		WMLP Debtors	
	Hours	Fees	Hours	Fees
WMLP Valuation Services ³	0.00	\$25,825.25	83.70	\$25,825.25
Canadian Valuation Services	85.30	\$52,997.00	0.00	\$0.00
Bankruptcy Requirements and Other Court Obligations	98.10	\$40,207.50	13.80	\$7,704.00
Total Hours and Fees	1,455.80	\$944,982.25	137.20	\$57,737.05
Accounting Advisory Services		\$40,602.07		\$0.00
Tax Consulting Services		\$19.83		\$951.35
Total Expenses		\$40,621.90		\$951.35
	1,455.80	\$985,604.15	137.20	\$58,688.40

Hourly Services – WLB Engagement Letter

13. During the Fee Period, PwC professionals provided accounting advisory and tax services to the WLB Debtors in connection with the Debtor's voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

14. **Accounting Advisory Services** – PwC's Business Recovery Services' advisory team traveled to the Debtors' headquarters in Denver, Colorado to provide general and technical accounting advice with respect to the bankruptcy process and the statutory filings required by the Court. These services include, but is not limited to:

- (a) **Accounting Advisory** - During the Fee Period, PwC provided accounting advisory services, including, but not limited to: (i) general and technical accounting advisory in connection with the Debtors' required financial reporting, including but not limited to, disclosures and financial reporting considerations triggered by a Chapter 11 bankruptcy filing; (ii) advisory regarding bankruptcy-specific internal controls considerations; (iii) advisory regarding cut-off of pre-petition and post-petition payables; (iv) accounting advisory services related to the Debtors' bankruptcy and emergence preparation including reviewing the Debtors' various work streams required to emerge from bankruptcy, its plans to apply fresh start accounting, and provide advice on the Debtors' development and maintenance of such accounting plans; and (v) provide industry standard practices related to methodologies used to record such bankruptcy accounting entries. PwC worked with the Debtors and its other retained

³ Pursuant to the Statement of Work #3, WCC will share the cost of the services provided to WMLP equally (i.e., on a 50/50 basis). The breakout of the WMLP valuation services for February and March 2019 is (\$51,650.50*.50=\$25,825.25).

professionals to ensure that no duplication of efforts were requested relating to these accounting advisory services.

- (b) **Correspondence, Calls and Meeting with Management** - This category includes PwC professional time spent discussing accounting advice in-person, over the phone, or via other form of correspondence (i.e., e-mail).

15. **Tax Consulting Services** – PwC’s tax consultants provided the following services during the Fee Period, but is not limited to:

- (a) **Tax Attribute Reduction Modeling and Related Computations** - This category includes time spent creating and modifying Excel models that quantify the expected reduction to tax attributes as a result of cancellation of debt income from the bankruptcy.
- (b) **Tax Structuring (taxable separation, tax-free spin-off, etc.)** - This category includes time spent by PwC assisting the Debtors and Debtors’ attorneys (Kirkland & Ellis LLP) in developing a tax-efficient plan for emergence, including research and computations around a taxable separation or tax-free separation of certain businesses upon emergence.
- (c) **Stock Basis Analysis** – This category includes time spent by PwC assisting the Debtors with estimating the stock basis in its U.S. subsidiaries for U.S. federal income tax purposes through the assessment of the Debtor's relevant federal tax return information and other supporting documentation.
- (d) **State and Local Bankruptcy Tax Services** - This category includes time spent by PwC assisting the Debtors and Debtors’ attorneys (Kirkland & Ellis LLP) in researching the applicable sales tax treatment of the transaction in states where assets are held and whether any exceptions to sales tax are available.
- (e) **Federal Tax Bankruptcy Tax Services** - This category includes time spent by PwC assisting the Debtors and Debtors' attorneys (Kirkland & Ellis LLP) in computations of the tax basis balance sheet by legal entity, net unrealized built in gain/loss (NUBIG/NUBIL) calculation, and future taxable income projection by legal entity through the bankruptcy period.
- (f) **International Tax Bankruptcy Tax Services** - This category includes time spent by PwC assisting the Debtors in developing a tax-efficient plan for emergence, including U.S. federal income tax considerations for global intangible low-taxed income, hybrid transactions, foreign investment in real property tax act, Canadian stock basis analysis, and financing alternatives.

- (g) **Transaction Cost Analysis** – This category includes time spent by PwC assisting the Debtors in reviewing, analyzing, and determining the deductibility of the transaction costs incurred for U.S. federal income tax purposes.

16. **Transfer Pricing** – PwC’s tax consultants provided the following services

during the Fee Period, but is not limited to:

- (a) **Intercompany Consulting** - This category includes time spent by PwC assisting the Debtors in calculating the inter-company recharges for head office services between Westmoreland and its Canadian subsidiary, Prairie Mine and Royalty, ULC.
- (b) **Additional Transfer Pricing Services** - This category includes time spent by PwC assisting the Debtors in calculating the inter-company recharges for head office services between Westmoreland and its Canadian subsidiary, Prairie Mine and Royalty, ULC. This category also includes time spent assisting the Debtors with a review of the transfer pricing report related to intercompany debt.

17. **Tax Provision Services** - PwC’s tax consultants provided the following

services during the Fee Period, but is not limited to

- (a) **Tax Provision** - This category includes time spent by PwC assisting the Debtors in reviewing its income tax accrual for 2018.
- (b) **International Tax Bankruptcy Tax Services** – This category includes time spent by PwC assisting the Debtors in calculating and reviewing certain international tax items included in its income tax accrual for 2018.

18. **Legal Entity Valuation** – PwC’s tax consultants provided the following

services during the Fee Period, but is not limited to:

- (a) **Research & Data Analysis** - This category includes time spent by PwC assisting the Debtors and the company with estimating the fair market value of total asset and equity value of US legal entities for tax planning and restructuring purposes.
- (b) **Modeling** - This category includes time spent by PwC performing market research on mining industry outlook and market inputs for peer companies; perform data analysis on the life of mine model to understand the assumptions and construct legal entity model to be used to value the legal entities within the scope.

19. **Canadian Valuation Services** – PwC’s tax consultants provided the following services during the Fee Period, but is not limited to:

- (a) **Phase I Assessment of TCP** - This category includes time spent by PwC calculating taxable Canadian property as defined in Phase I, including reviewing contracts to determine whether intangible assets exist (above/below market contracts).

Hourly Services – WMLP Engagement Letter & WMLP Tax Engagement Letter

20. During the Fee Period, PwC professionals provided accounting advisory and tax services to the WMLP Debtors in connection with the Debtor’s voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

21. **Accounting Advisory Services** – During the Fee Period, PwC provided accounting advisory services, including, but not limited to: (i) general and technical accounting advisory in connection with the Debtors’ required financial reporting, including but not limited to, disclosures and financial reporting considerations triggered by a Chapter 11 bankruptcy filing; (ii) accounting advisory services related to the Debtors’ bankruptcy and emergence preparation including reviewing the Debtors’ various work streams required to emerge from bankruptcy, its plans to apply fresh start accounting, and provide advice on the Debtors’ development and maintenance of such accounting plans; and (iii) provide industry standard practices related to methodologies used to record such bankruptcy accounting entries. PwC worked with the Debtors and its other retained professionals to ensure that no duplication of efforts were requested relating to these accounting advisory services.

22. **Tax Consulting Services** – PwC’s tax team provided further consultations in connection to the previously provided calculations of potential income under IRC Section 108, gain/loss under IRC Section 1231, and potential losses pursuant to IRC Section 741. PwC also participated in a conference call with representatives from WMLP, Kirkland & Ellis, Alvarez &

Marsal, Lazard, and Jones Day. The purpose of the call was to discuss the valuation of WMLP, what assumptions were made for purposes of the valuation, and what information might still be needed. We also participated in weekly update calls to discuss status and receive updated inputs for the calculations.

23. **WMLP Valuation Services** – PwC’s tax consultants provided the following services during the Fee Period, but is not limited to: performing market research for coal pricing and other market inputs to be utilized in the valuation of reserves and personal property and equipment for tax purposes as well as performing valuation to estimate the value for reserves, personal property, and equipment under internal revenue code for tax filing purposes.

Case Administration

24. **Case Administration Services** – PwC’s bankruptcy retention and billing professionals assisted the advisory and tax professionals with these case administration requirements performed during the Fee Period:

- (a) **Employment Applications and Other Court Filings** - PwC's bankruptcy retention and billing professionals undertook tasks to finalize the valuation SOW for WLB and WMLP as well as to prepare the Supplemental Declaration and Second Supplemental Application.
- (b) **Monthly, Interim and Final Fee Applications** - These hours and corresponding fees represents PwC’s bankruptcy retention and billing professional to provide guidance to the various management professionals on the advisory and tax services team to provide guidance and technical expertise associated with the compliance with the Compensation Guidelines.

Actual and Necessary Disbursements

25. Based upon a review of PwC’s internal billing records, PwC professionals incurred the following out-of-pocket expenditure during the Fee Period. The expense records of

PwC, annexed hereto within the exhibits, provide a summary and daily breakdown of the time spent by each PwC timekeeper.⁴

26. PwC professionals are adhering to our internal expense policy regarding the processing and treatment for expenditures and when/how to charge clients. These policies outline the importance of using the most cost effective and economical treatment for expenses. PwC utilizes American Express Travel Services and on-line reservation systems to search for cost-efficient expenses, including airfare, lodging and rental cars, as well as ensuring the safety of our professionals (e.g. allowing transportation home if working late). Mileage expense reimbursement is calculated automatically through our expense reports when each professional enters the total miles, starting location and ending location per the IRS guidelines effective on the date of travel. Our internal policies also state the non-reimbursable expenses per PwC's travel and expense policy. In addition to our internal expense policy, PwC's bankruptcy retention and billing professionals review the expense submissions and request additional documentation from the professionals, as needed, to ensure compliance with the Compensation Guidelines.

Reasonable and Necessary Services by PwC

27. This Monthly Fee Statement includes details of the services provided by PwC to the Debtors, including, in each instance, the identity of the professionals involved in the provision of such services, the dates of service, the time expended, and a brief description of the services sought. PwC charged and now requests those fees that are reasonable and necessary in order for PwC to perform its duties and obligations to the Debtors and customary in this

⁴ PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements incurred during the Fee Period may still be pending submission and will be requested in future statement periods.

marketplace for similar chapter 11 cases. The billing rates⁵ set forth in the various summaries of professionals and paraprofessionals rendering services during the Fee Period represent customary rates that are routinely billed to PwC's many clients for similar services. The compensation requested in this Monthly Fee Statement does not exceed the reasonable value of the services rendered.

28. This Monthly Fee Statement covers the period from March 1, 2019 through and including March 31, 2019. Although every effort was made to include all fees and expenses from the Fee Period in this Monthly Fee Statement, some fees and/or expenses from the Fee Period might not be included in this Monthly Fee Statement due to delays in processing time and receipt of invoices for expenses and/or for preparation for the instant Statement subsequent to the covered period. Accordingly, PwC reserves the right to make further Statements for allowance of fees and expenses not included herein. This Monthly Fee Statement is also made without prejudice to PwC's right to seek further interim allowances and/or a final allowance of compensation in the future in accordance with the Retention Order and the Interim Compensation Procedures Order.

Requested Compensation Should be Allowed

29. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of Section 330 of the Bankruptcy Code to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a Court may award a professional employed under Section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered and reimbursement for actual,

⁵ Billing rates are subject to change and are reviewed and adjusted periodically.

necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including --

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and expertise in the bankruptcy field, and;
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330.

30. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by PwC is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

31. In rendering these services, PwC made every effort to maximize the benefit to the Debtors and to work with other professionals employed in the case to avoid duplication of effort. PwC believes that the level of services rendered to achieve the results obtained for the benefit of the Debtors' estates was reasonable in light of the number and

complexity of the issues involved in this case at the time the services were rendered. PwC judiciously allocated responsibilities to minimize possible duplication of effort.

Certification of Compliance and Waiver

32. To the best of its knowledge, PwC believes that this Monthly Fee Statement and the description of services set forth herein of work performed are in compliance with the Local Rules attached hereto, and incorporated herein by reference, is the Declaration of Hallie Caywood, certifying that this Monthly Fee Statement complies with the Local Rules, as well as its Retention Order which granted a waiver of the information requirements relating to compensation requests set forth in Local Bankruptcy Rule 2016-2(d). To the extent that this Monthly Fee Statement does not comply in all respects with the requirements of the Compensation Guidelines, PwC believes that such deviations are not material and respectfully requests that such requirements be waived.

PwC is a “Disinterested Person” and Holds No Adverse Interest

33. All professional services for which allowance of compensation is requested were performed by PwC on behalf of the Debtors and not on behalf of any other entity or person. PwC owns neither a claim against, nor an interest in any of the Debtors, and no beneficial interest in the Debtors, directly or indirectly, has been acquired or transferred by PwC or for PwC’s benefit since the commencement of these cases. PwC represents no interest adverse to any of the Debtors with respect to matters upon which it is engaged and PwC is a “disinterested person” under section 101(14) of the Bankruptcy Code.

Notice

34. Notice of the hearing on the relief requested in the Monthly Fee Statement has been provided by the Debtors in accordance and compliance with Bankruptcy Rules 4001 and 9014, as well as the Bankruptcy Local Rules, and is sufficient under the circumstances. Without

limiting the forgoing, due notice was afforded, by email to the Statement Recipients, including (i) the Debtors, Westmoreland Coal Company; (ii) counsel to the Debtors, Kirkland & Ellis LLP; (iii) co-counsel for the Debtors, Jackson Walker LLP; (iv) counsel to the ad hoc group of secured creditors of Westmoreland Coal Company, Kramer Levin Naftalis & Frankel LLP; (v) counsel to the ad hoc group of secured creditors of Westmoreland Resource Partners, LP, Schulte Roth & Zabel LLP; (vi) counsel to the Conflicts Committee and conflicts counsel to the WMLP debtors, Jones Day; and (vii) counsel to any statutory committee appointed in these cases; (viii) the Office of the United States Trustee.

WHEREFORE PwC respectfully requests (i) interim allowance of compensation for professional services rendered to the Debtors during the Fee Period in the amount of \$802,175.44, and for expenses incurred by PwC during the Fee Period in the amount of \$41,573.25, (ii) that, in accordance with the Interim Compensation Procedures Order, the Court direct the Debtors to pay PwC a total of \$843,748.69, representing 80% of the total amount of fees allowed and 100% of the expenses allowed, (iii) that the interim allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to PwC's right to seek such further compensation for the full value of services performed and expenses incurred, and (iv) that the Court grant PwC such other and further relief as is just.

Dated: April 4th, 2019


Hallie Caywood
PricewaterhouseCoopers LLP
301 Commerce Street, Suite 2350
Fort Worth, TX 76102
Telephone: (720) 308-1332
Email: Hallie.caywood@pwc.com

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
)	
Debtors.)	(Jointly Administered)
)	

CERTIFICATION OF HALLIE CAYWOOD

Hallie Caywood, hereby respectfully certifies and verifies as follows:

1. I am a partner in the applicant firm, PricewaterhouseCoopers LLP (“PwC”), an accounting and financial services firm that maintains offices at 301 Commerce Street, Suite 2350, Fort Worth, TX, 76102. I make this certification in accordance with Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”) regarding the contents of Statements for compensation and expenses.

2. I have read PwC’s Monthly Fee Statement for allowance of compensation for services rendered and reimbursement of out-of-pocket expenses incurred as consultants to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) for the period of March 1, 2019 through March 31, 2019² (the “Monthly Fee Statement”). The above-captioned Debtors will be provided with a copy of the Monthly Fee Statement. As of the date hereof, the Debtors have not reviewed or approved the Monthly Fee Statement.


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.

² Compensation sought for the WLB Debtors is through the Effective Date, March 15, 2019; WMLP Debtors, March 31, 2019.

3. I have reviewed the requirements of the *Guidelines for Compensation and Reimbursement of Professionals in Chapter 11 Cases* (the "Guidelines") and the Local Rules, and I believe that the Monthly Fee Statement complies with the Guidelines and the Local Rules.

4. I certify that the compensation and expense reimbursement sought in the Monthly Fee Statement and PwC's billing practices are consistent with market practices in a bankruptcy context and no less favorable than those customarily employed by PwC and generally accepted by Westmoreland Coal Company, et al., and its above-captioned debtor affiliates, as debtors and debtors in possession.

Dated: April 4th, 2019



Hallie Caywood
PricewaterhouseCoopers LLP
301 Commerce Street, Suite 2350
Fort Worth, TX 76102
Telephone: (720) 308-1332
Email: Hallie.caywood@pwc.com

WESTMORELAND COAL COMPANY, et al, Case No. 18-35672 (DRJ)
PricewaterhouseCoopers LLP – Consultants to the Debtors

Hours and Compensation Submission
For the Period March 1, 2019 through March 31¹, 2019

Project Category	WLB Debtors		WMLP Debtors	
	Hours	Fees	Hours	Fees
Accounting Advisory Services	631.00	\$417,292.00	22.10	\$15,402.80
Valuation Services	2.50	\$2,245.00	0.00	\$0.00
Tax Consulting Services	480.10	\$316,045.00	17.60	\$8,805.00
Transfer Pricing Services	28.50	\$16,250.00	0.00	\$0.00
Tax Provision Services	121.30	\$68,307.50	0.00	\$0.00
Legal Entity Valuation	9.00	\$5,813.00	0.00	\$0.00
WMLP Valuation Services ²	0.00	\$25,825.25	83.70	\$25,825.25
Canadian Valuation Services	85.30	\$52,997.00	0.00	\$0.00
Bankruptcy Requirements and Other Court Obligations	98.10	\$40,207.50	13.80	\$7,704.00
Total Hours and Fees	1,455.80	\$944,982.25	137.20	\$57,737.05
Accounting Advisory Services		\$40,602.07		\$0.00
Tax Consulting Services		\$19.83		\$951.35
Total Expenses		\$40,621.90		\$951.35
	1,455.80	\$985,604.15	137.20	\$58,688.40

Hours and Compensation:

Exhibits:

WLB Debtors, \$944,982.25 Fees, \$40,621.90 Expenses

Hourly and Case Administration Services

Summary by Project Category	A
Summary of Hours and Fees by Project and Professional	B
Professional Services by Project, Professional and Date	C

¹ Compensation sought for the WLB Debtors is through the Effective Date, March 15, 2019; WMLP Debtors, March 31, 2019.

² Pursuant to the Statement of Work #3, WCC will share the cost of the services provided to WMLP equally (i.e., on a 50/50 basis). The breakout of the WMLP valuation services for February and March 2019 is (\$51,650.50*.50=\$25,825.25).

Expenditures Incurred and Reimbursement Sought

Summary of Expenditures Project and Type D

Detail of Expenditures by Project, Professional and Date E

WMLP Debtors, \$57,737.05 Fees, \$951.35 Expenses

Hourly and Case Administration Services

Summary by Project Category F

Summary of Hours and Fees by Project and Professional G

Professional Services by Project, Professional and Date H

Expenditures Incurred and Reimbursement Sought

Summary of Expenditures Project and Type I

Detail of Expenditures by Project, Professional and Date J

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

Exhibit A

PricewaterhouseCoopers LLP - Consultants

Summary by Project Category and Billing Category

For the Period February 1, 2019 through March 15, 2019

Project Category and Billing Category	Hours	Total Compensation
Hourly Services		
<i>Accounting Advisory Services</i>		
Accounting Advisory	583.00	\$384,550.90
Correspondence, Calls and Meetings with Management	48.00	\$32,741.10
Subtotal - Hours and Compensation - Accounting Advisory Services	631.00	\$417,292.00
<i>Valuation Services</i>		
Tax Impacts	2.50	\$2,245.00
Subtotal - Hours and Compensation - Valuation Services	2.50	\$2,245.00
<i>Tax Consulting Services</i>		
Tax Attribute Reduction Modeling and Related Computations	239.40	\$156,832.50
Tax Structuring (taxable separation, tax-free spin-off, etc.)	28.30	\$12,445.00
Stock Basis Analysis	10.70	\$6,395.00
State and Local Bankruptcy Tax Services	27.60	\$16,505.00
Federal Tax Bankruptcy Tax Services	41.80	\$27,775.00
International Tax Bankruptcy Tax Services	109.60	\$86,572.50
Transaction Costs Analysis	22.70	\$9,520.00
Subtotal - Hours and Compensation - Tax Consulting Services	480.10	\$316,045.00
<i>Transfer Pricing Services</i>		
Intercompany Consulting	14.90	\$8,322.50
Additional Transfer Pricing services	13.60	\$7,927.50
Subtotal - Hours and Compensation - Transfer Pricing Services	28.50	\$16,250.00
<i>Tax Provision Services</i>		
Tax Provision	31.30	\$26,252.50
International Tax Bankruptcy Tax Services	90.00	\$42,055.00
Subtotal - Hours and Compensation - Tax Provision Services	121.30	\$68,307.50
<i>Legal Entity Valuation</i>		
Research & Data Analysis	4.00	\$3,228.00
Modeling	5.00	\$2,585.00
Subtotal - Hours and Compensation - Legal Entity Valuation	9.00	\$5,813.00
<i>WMLP Valuation Services</i>		
Valuation Advisory Services	0.00	\$25,825.25
Subtotal - Hours and Compensation - WMLP Valuation Services	0.00	\$25,825.25
<i>Canadian Valuation Services</i>		
Phase I Assessment of TCP	85.30	\$52,997.00
Subtotal - Hours and Compensation - Canadian Valuation Services	85.30	\$52,997.00
Subtotal - Hours and Compensation - Hourly Services	1,357.70	\$904,774.75

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

Exhibit A

PricewaterhouseCoopers LLP - Consultants

Summary by Project Category and Billing Category

For the Period February 1, 2019 through March 15, 2019

Project Category and Billing Category	Hours	Total Compensation
Case Administration		
<i>Bankruptcy Requirements and Other Court Obligations</i>		
Employment Applications and Other Court Filings	1.50	\$862.50
Monthly, Interim and Final Fee Applications	96.60	\$39,345.00
<i>Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations</i>	98.10	\$40,207.50
Subtotal - Hours and Compensation - Case Administration	98.10	\$40,207.50
Total - Hours and Compensation Sought for Reimbursement	1,455.80	\$944,982.25

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

Exhibit B

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period February 1, 2019 through March 15, 2019

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Accounting Advisory Services</i>				
Steven R Lilley	Partner	\$994	0.40	\$397.60
Rajeeb Das	Senior Managing Director	\$898	38.10	\$34,213.80
Robert Swartz	Senior Managing Director	\$898	1.50	\$1,347.00
Aaron T Pocklington	Director	\$807	91.20	\$73,598.40
David Ihn	Director	\$807	60.00	\$48,420.00
James Horgan	Director	\$807	34.00	\$27,438.00
Thomas J Berkery	Director	\$807	0.50	\$403.50
Andrew Michael Schellenberg	Manager	\$628	184.60	\$115,928.80
Richard Matthew Blore	Manager	\$628	13.00	\$8,164.00
Bradley Lewis Portnoy	Senior Associate	\$517	186.70	\$96,523.90
John Page Luster	Senior Associate	\$517	5.50	\$2,843.50
Matthew W Eulau	Senior Associate	\$517	15.50	\$8,013.50
<i>Subtotal - Accounting Advisory Services</i>			631.00	\$417,292.00
<i>Valuation Services</i>				
Adam Macdonald Smith	Senior Managing Director	\$898	1.00	\$898.00
Gerard A Feil	Senior Managing Director	\$898	1.50	\$1,347.00
<i>Subtotal - Valuation Services</i>			2.50	\$2,245.00
<i>Tax Consulting Services</i>				
Annette Smith	Partner	\$950	0.50	\$475.00
Christopher Wesley Call	Partner	\$950	1.50	\$1,425.00
Arthur W Sewall	Partner	\$925	31.40	\$29,045.00
G. David Klein	Partner	\$925	17.10	\$15,817.50
Hallie Ann Caywood	Partner	\$925	16.30	\$15,077.50
James B Levinson	Partner	\$925	1.90	\$1,757.50
John Francis Manning	Partner	\$925	1.60	\$1,480.00
John Kulich	Partner	\$925	67.90	\$62,807.50

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit B****PricewaterhouseCoopers LLP - Consultants****Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period February 1, 2019 through March 15, 2019**

Project Category and Professional	Position	Rate	Hours	Total Compensation
Scott Robert Dillow	Partner	\$925	18.00	\$16,650.00
Todd Roberts	Partner	\$925	3.00	\$2,775.00
Eileen M Scott	Senior Managing Director	\$875	1.20	\$1,050.00
Kevin Liss	Director	\$775	3.10	\$2,402.50
Olivia Ley Orobona	Director	\$775	3.00	\$2,325.00
Susan Conklin	Director	\$775	0.50	\$387.50
Blayne J Mercil	Director	\$725	5.10	\$3,697.50
Christopher Sharpe	Director	\$725	5.50	\$3,987.50
Kristin Pickton Olesen	Director	\$725	34.00	\$24,650.00
Nicole Brigati	Director	\$725	1.50	\$1,087.50
Seth T Petterson	Director	\$725	6.00	\$4,350.00
Andrew James Gavin	Manager	\$575	5.20	\$2,990.00
Christopher W Bell	Manager	\$575	4.20	\$2,415.00
Elizabeth Suzanne Hillman	Manager	\$575	5.30	\$3,047.50
Hien T. Lyons	Manager	\$575	8.00	\$4,600.00
Huey Jer Lim	Manager	\$575	1.00	\$575.00
Jacob Rosenberg	Manager	\$575	15.80	\$9,085.00
Jessica Cummings	Manager	\$575	0.30	\$172.50
Jonathan B Callister	Manager	\$575	10.10	\$5,807.50
Peyman Yousefy	Manager	\$575	99.20	\$57,040.00
Weston Joseph Smith	Manager	\$575	1.00	\$575.00
Alicia Catherine Roberts	Senior Associate	\$400	8.20	\$3,280.00
Eileen Elizabeth Biggs	Senior Associate	\$400	1.40	\$560.00
Shivani Rumalla	Senior Associate	\$400	42.60	\$17,040.00
Anna Turova	Associate	\$300	2.90	\$870.00
Cole Wilder	Associate	\$300	11.70	\$3,510.00
Matthew Colicchia	Associate	\$300	1.80	\$540.00
Peter Loc Tran	Associate	\$300	10.20	\$3,060.00
Scott Sidnam	Associate	\$300	9.60	\$2,880.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

Exhibit B

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period February 1, 2019 through March 15, 2019

Project Category and Professional	Position	Rate	Hours	Total Compensation
Cecilia Weigman	Intern	\$300	22.50	\$6,750.00
<i>Subtotal - Tax Consulting Services</i>			<i>480.10</i>	<i>\$316,045.00</i>
<i>Transfer Pricing Services</i>				
Daniel Benjamin Alter	Partner	\$925	5.00	\$4,625.00
Brian Kasper	Director	\$725	2.00	\$1,450.00
Krunal Nitin Shah	Manager	\$575	9.00	\$5,175.00
Stephanie Soles Ramirez	Senior Associate	\$400	12.50	\$5,000.00
<i>Subtotal - Transfer Pricing Services</i>			<i>28.50</i>	<i>\$16,250.00</i>
<i>Tax Provision Services</i>				
Hallie Ann Caywood	Partner	\$925	17.80	\$16,465.00
John Kulich	Partner	\$925	8.80	\$8,140.00
Audrey A Bostedt	Director	\$725	13.50	\$9,787.50
Elizabeth Suzanne Hillman	Manager	\$575	16.70	\$9,602.50
Jonathan B Callister	Manager	\$575	15.00	\$8,625.00
Micah Joseph Gibson	Manager	\$575	0.90	\$517.50
Adam Ellis	Senior Associate	\$400	5.90	\$2,360.00
Matthew Colicchia	Associate	\$300	42.70	\$12,810.00
<i>Subtotal - Tax Provision Services</i>			<i>121.30</i>	<i>\$68,307.50</i>
<i>Legal Entity Valuation</i>				
Ying Zhang	Director	\$807	4.00	\$3,228.00
Qian Yang	Senior Associate	\$517	5.00	\$2,585.00
<i>Subtotal - Legal Entity Valuation</i>			<i>9.00</i>	<i>\$5,813.00</i>
<i>WMLP Valuation Services</i>				
PricewaterhouseCoopers	Partner	\$0	0.00	\$25,825.25
<i>Subtotal - WMLP Valuation Services</i>			<i>0.00</i>	<i>\$25,825.25</i>
<i>Canadian Valuation Services</i>				
Helen Mallovy Hicks	Partner	\$925	0.50	\$462.50
Doran McClellan	Senior Managing Director	\$898	5.00	\$4,490.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit B****PricewaterhouseCoopers LLP - Consultants****Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period February 1, 2019 through March 15, 2019**

Project Category and Professional	Position	Rate	Hours	Total Compensation
Joe Neilson	Director	\$807	19.00	\$15,333.00
Lauren Bermack	Director	\$807	9.50	\$7,666.50
Timothy Wong	Manager	\$628	5.00	\$3,140.00
Xiaohang Zhao	Senior Associate	\$517	35.00	\$18,095.00
Jake Milan	Associate	\$450	1.80	\$810.00
Mike Chen	Associate	\$450	1.00	\$450.00
Lakeisha Michelle Stephens	Paraprofessional	\$300	8.50	\$2,550.00
<i>Subtotal - Canadian Valuation Services</i>			85.30	\$52,997.00
Total - Hourly Services			1,357.70	\$904,774.75
Case Administration				
<i>Bankruptcy Requirements and Other Court Obligations</i>				
Hallie Ann Caywood	Partner	\$925	1.70	\$1,572.50
Andrea Clark Smith	Director	\$550	0.50	\$275.00
Shonda M Finseth	Manager	\$400	95.90	\$38,360.00
<i>Subtotal - Bankruptcy Requirements and Other Court Obligations</i>			98.10	\$40,207.50
Total - Case Administration			98.10	\$40,207.50
Total - Hours and Compensation - Hourly Services and Case Administration			1,455.80	\$944,982.25

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
<i>Accounting Advisory Services</i>						
<u>Accounting Advisory</u>						
2/1/2019	Andrew Michael Schellenberg	Manager	319H001: Compile draft of the ASC 852 positions - reorganization items, net memo.	\$628	2.50	\$1,570.00
2/1/2019	David Ihn	Director	319H002: Document claims reconciliation workbook regarding employee severance claims.	\$807	3.00	\$2,421.00
2/1/2019	David Ihn	Director	319H003: Document claims reconciliation workbook regarding SERP claims.	\$807	2.00	\$1,614.00
2/1/2019	James Horgan	Director	319H004: Review accounting for claims for SEC reporting purpose.	\$807	0.40	\$322.80
2/1/2019	Andrew Michael Schellenberg	Manager	319H005: Compile draft of the Plan of Reorganization memo, regarding accounting implications of the Plan.	\$628	3.00	\$1,884.00
2/4/2019	Aaron T Pocklington	Director	319H006: Review accounting for claims reconciliation.	\$807	2.80	\$2,259.60
2/4/2019	Andrew Michael Schellenberg	Manager	319H007: Compile draft of the ASC 852 positions - liabilities subject to compromise memo.	\$628	2.20	\$1,381.60
2/4/2019	Andrew Michael Schellenberg	Manager	319H008: Compile draft of the Plan of Reorganization memo regarding accounting implications of the Disclosure Statement.	\$628	2.50	\$1,570.00
2/4/2019	Andrew Michael Schellenberg	Manager	319H009: Compile draft of accounting for debt during bankruptcy and provide to S. Henry (WLB) for review.	\$628	2.00	\$1,256.00
2/4/2019	Bradley Lewis Portnoy	Senior Associate	319H010: Prepare comments regarding claims reconciliation support provided by WCC.	\$517	0.50	\$258.50

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/4/2019	Bradley Lewis Portnoy	Senior Associate	319H011: Review AP claims provided for claims reconciliation process.	\$517	2.00	\$1,034.00
2/4/2019	Bradley Lewis Portnoy	Senior Associate	319H012: Review PP&E claims provided for claims reconciliation process.	\$517	2.00	\$1,034.00
2/4/2019	David Ihn	Director	319H013: Document claims reconciliation workbook regarding surety bond claims.	\$807	3.50	\$2,824.50
2/4/2019	Rajeeb Das	Senior Managing Director	319H014: Review impact of the revised POR set for confirmation hearing on 2/26.	\$898	1.20	\$1,077.60
2/5/2019	Aaron T Pocklington	Director	319H015: Review accounting for claims memo and provide comments.	\$807	3.50	\$2,824.50
2/5/2019	Aaron T Pocklington	Director	319H016: Review accounting treatment for specific claims, regarding pension and SERP.	\$807	1.80	\$1,452.60
2/5/2019	Andrew Michael Schellenberg	Manager	319H017: Compile accounting considerations for accounting for early settlement of LSTC.	\$628	1.80	\$1,130.40
2/5/2019	Andrew Michael Schellenberg	Manager	319H018: Review accounting for claims reconciliation workbook for debt claims.	\$628	2.20	\$1,381.60
2/5/2019	Andrew Michael Schellenberg	Manager	319H019: Review accounting for claims reconciliation workbook for HR/legal claims.	\$628	2.50	\$1,570.00
2/5/2019	Andrew Michael Schellenberg	Manager	319H020: Review accounting considerations related to advance coal royalty contracts during the accounting for claims reconciliation process.	\$628	2.10	\$1,318.80
2/5/2019	Bradley Lewis Portnoy	Senior Associate	319H021: Review GL screen prints to verify 12/31 balances for claims reconciliation samples.	\$517	2.10	\$1,085.70
2/5/2019	Bradley Lewis Portnoy	Senior Associate	319H022: Review documentation within claims reconciliation work file for evidence of claim reconciliation.	\$517	2.10	\$1,085.70

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/5/2019	Bradley Lewis Portnoy	Senior Associate	319H023: Document management's evidence of claims within the claims reconciliation file.	\$517	2.00	\$1,034.00
2/5/2019	David Ihn	Director	319H024: Document claims reconciliation workbook regarding property tax claims.	\$807	2.50	\$2,017.50
2/5/2019	David Ihn	Director	319H025: Document legal claims.	\$807	3.00	\$2,421.00
2/5/2019	Rajeeb Das	Senior Managing Director	319H026: Review illustrative financial statement disclosure language.	\$898	0.60	\$538.80
2/6/2019	Aaron T Pocklington	Director	319H027: Review accounting treatment for specific claims regarding coal royalties.	\$807	1.20	\$968.40
2/6/2019	Aaron T Pocklington	Director	319H028: Review financial disclosures provided by management.	\$807	1.80	\$1,452.60
2/6/2019	Aaron T Pocklington	Director	319H029: Review relevant ASC 852 accounting treatment for financial statement review.	\$807	2.00	\$1,614.00
2/6/2019	Andrew Michael Schellenberg	Manager	319H030: Prepare draft of the Plan of Reorganization memo, regarding accounting implications of the Plan Supplement.	\$628	3.00	\$1,884.00
2/6/2019	Andrew Michael Schellenberg	Manager	319H031: Review company prepared risk and control matrices over AP and financial reporting processes to understand bankruptcy tie in's.	\$628	2.50	\$1,570.00
2/6/2019	Bradley Lewis Portnoy	Senior Associate	319H032: Review GL screen prints provided by WCC to verify GL balance as of 12/31/2018.	\$517	2.50	\$1,292.50
2/6/2019	Bradley Lewis Portnoy	Senior Associate	319H033: Review support provided for property tax claims regarding claims reconciliation.	\$517	2.00	\$1,034.00
2/6/2019	Bradley Lewis Portnoy	Senior Associate	319H034: Analyze debtor parties within proof of claim and support provided.	\$517	1.40	\$723.80

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/6/2019	David Ihn	Director	319H035: Document claims reconciliation workbook regarding property, plant & equipment claims.	\$807	3.40	\$2,743.80
2/6/2019	David Ihn	Director	319H036: Document claims reconciliation workbook regarding coal royalties.	\$807	3.30	\$2,663.10
2/6/2019	James Horgan	Director	319H037: Review open issues on accounting for claims for SEC reporting purpose.	\$807	0.50	\$403.50
2/7/2019	Aaron T Pocklington	Director	319H038: Assess accounting for claims process and relevant financial statement disclosures.	\$807	1.30	\$1,049.10
2/7/2019	Andrew Michael Schellenberg	Manager	319H039: Review accounting for claims reconciliation workbook for property tax claims.	\$628	2.10	\$1,318.80
2/7/2019	Andrew Michael Schellenberg	Manager	319H040: Compile draft of the accounting for claims memo regarding accounting implications of year-end claims process.	\$628	2.50	\$1,570.00
2/7/2019	Andrew Michael Schellenberg	Manager	319H041: Compile bankruptcy risk and control considerations for Company review.	\$628	1.10	\$690.80
2/7/2019	Andrew Michael Schellenberg	Manager	319H042: Research example disclosures of reorganization items, net in the cash flow statement and provide to C. Quirk (WLB).	\$628	1.10	\$690.80
2/7/2019	Bradley Lewis Portnoy	Senior Associate	319H043: Review support provided for AP claims regarding claim reconciliation.	\$517	2.70	\$1,395.90
2/7/2019	Bradley Lewis Portnoy	Senior Associate	319H044: Review support provided for excise tax claims regarding claims reconciliation.	\$517	2.00	\$1,034.00
2/7/2019	David Ihn	Director	319H045: Document claims reconciliation workbook regarding trade payable claims.	\$807	2.80	\$2,259.60

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/7/2019	Bradley Lewis Portnoy	Senior Associate	319H046: Discussions with B. Weberg (WCC) regarding tax claims support provided.	\$517	0.60	\$310.20
2/8/2019	Aaron T Pocklington	Director	319H047: Prepare for meeting on accounting for claims with contracts not yet assumed/rejected.	\$807	0.50	\$403.50
2/8/2019	Aaron T Pocklington	Director	319H048: Review treatment of specific claims pending assumption/rejection of contract.	\$807	1.60	\$1,291.20
2/8/2019	Andrew Michael Schellenberg	Manager	319H049: Review accounting for claims procedures for appropriateness.	\$628	2.40	\$1,507.20
2/8/2019	Andrew Michael Schellenberg	Manager	319H050: Compile example 10-K disclosures of description bankruptcy events and provide to S. Henry, C. Li, and C. Quirk (WLB).	\$628	3.00	\$1,884.00
2/8/2019	Bradley Lewis Portnoy	Senior Associate	319H051: Review and document claim reconciliation file.	\$517	2.20	\$1,137.40
2/8/2019	Bradley Lewis Portnoy	Senior Associate	319H052: Prepare comments regarding claims reconciliation support provided by WCC.	\$517	1.40	\$723.80
2/8/2019	David Ihn	Director	319H053: Document claims reconciliation workbook regarding excise tax claims.	\$807	1.00	\$807.00
2/8/2019	Rajeeb Das	Senior Managing Director	319H054: Review WLB financial statement disclosure language and provide comments.	\$898	2.50	\$2,245.00
2/8/2019	Andrew Michael Schellenberg	Manager	319H055: Call with B. Portnoy (PwC) to discuss the 12/31/2018 GL accrual balance support for an AP claim.	\$628	0.60	\$376.80
2/8/2019	Bradley Lewis Portnoy	Senior Associate	319H056: Call with A. Schellenberg (PwC) to discuss the 12/31/2018 GL accrual balance support for an AP claim.	\$517	0.60	\$310.20
2/11/2019	Aaron T Pocklington	Director	319H057: Review accounting for claims memo and provide comments.	\$807	1.00	\$807.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/11/2019	Andrew Michael Schellenberg	Manager	319H058: Compile review edits to example 10-K disclosures of description of bankruptcy events and provide to S. Henry, C. Li, and C. Quirk (WLB).	\$628	2.40	\$1,507.20
2/11/2019	Bradley Lewis Portnoy	Senior Associate	319H059: Update claims information for the most recent claims file received.	\$517	2.00	\$1,034.00
2/11/2019	Bradley Lewis Portnoy	Senior Associate	319H060: Review property and excise tax claims for appropriate accruals as of year-end.	\$517	3.00	\$1,551.00
2/11/2019	Bradley Lewis Portnoy	Senior Associate	319H061: Review AP claims for appropriate accruals as of year-end.	\$517	3.00	\$1,551.00
2/11/2019	David Ihn	Director	319H062: Document claims reconciliation workbook regarding AP claims.	\$807	2.50	\$2,017.50
2/11/2019	Rajeeb Das	Senior Managing Director	319H063: Review updated WLB financial statement disclosure languages provided by the Client.	\$898	1.00	\$898.00
2/11/2019	Andrew Michael Schellenberg	Manager	319H064: Working session with B. Portnoy and D. Ihn (PwC) to discuss accounting impacts of claims samples.	\$628	1.00	\$628.00
2/11/2019	Bradley Lewis Portnoy	Senior Associate	319H065: Working session with A. Schellenberg and D. Ihn (PwC) to discuss accounting impacts of claims samples.	\$517	1.00	\$517.00
2/11/2019	David Ihn	Director	319H066: Working session with A. Schellenberg and B. Portnoy (PwC) to discuss accounting impacts of claims samples.	\$807	1.00	\$807.00
2/12/2019	Aaron T Pocklington	Director	319H067: Review accounting for claims issues.	\$807	0.80	\$645.60
2/12/2019	Aaron T Pocklington	Director	319H068: Review of court dockets for accounting and disclosures impact.	\$807	1.40	\$1,129.80

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/12/2019	Andrew Michael Schellenberg	Manager	319H069: Review accounting considerations related to pension accounting and timing of accounting triggers during bankruptcy.	\$628	2.50	\$1,570.00
2/12/2019	Bradley Lewis Portnoy	Senior Associate	319H070: Review treatment of pension contracts.	\$517	0.50	\$258.50
2/12/2019	Bradley Lewis Portnoy	Senior Associate	319H071: Documenting treatment of allowed claims where Company and claimant agree on balance.	\$517	2.70	\$1,395.90
2/12/2019	Bradley Lewis Portnoy	Senior Associate	319H072: Review year-end GL balances for debt and PP&E claims.	\$517	2.60	\$1,344.20
2/12/2019	David Ihn	Director	319H073: Working session documenting the accounting for claims memo.	\$807	3.00	\$2,421.00
2/12/2019	David Ihn	Director	319H074: Review open items related to accounting for claims.	\$807	2.00	\$1,614.00
2/12/2019	Rajeeb Das	Senior Managing Director	319H075: Review the claims reconciliation for accounting implications.	\$898	1.50	\$1,347.00
2/12/2019	Rajeeb Das	Senior Managing Director	319H076: Review sales information for accounting implications for the balance sheet date.	\$898	1.00	\$898.00
2/12/2019	Rajeeb Das	Senior Managing Director	319H077: Review the presentation of claims for the year-end financial statements.	\$898	1.00	\$898.00
2/12/2019	Andrew Michael Schellenberg	Manager	319H078: Call with B. Portnoy (PwC) to discuss open items with claims and fresh start accounting.	\$628	0.50	\$314.00
2/12/2019	Bradley Lewis Portnoy	Senior Associate	319H079: Call with A. Schellenberg (PwC) to discuss open items with claims and fresh start accounting.	\$517	0.50	\$258.50
2/13/2019	Steven R Lilley	Partner	319H080: Review status of bankruptcy deliverables planned and provide comments.	\$994	0.40	\$397.60

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/13/2019	Aaron T Pocklington	Director	319H081: Review of accounting for claims memo and support and provide comments to internal team.	\$807	2.80	\$2,259.60
2/13/2019	Aaron T Pocklington	Director	319H082: Review intercompany settlement proposal for accounting implications.	\$807	0.50	\$403.50
2/13/2019	Aaron T Pocklington	Director	319H083: Prepare planning materials for emergence accounting discussion.	\$807	1.30	\$1,049.10
2/13/2019	Andrew Michael Schellenberg	Manager	319H084: Review accounting for longwall financing contract and accrual support as it relates to accounting for claims reconciliation.	\$628	1.50	\$942.00
2/13/2019	Andrew Michael Schellenberg	Manager	319H085: Review assumed/rejected executory contracts provided by A&M for accounting implications.	\$628	2.20	\$1,381.60
2/13/2019	Andrew Michael Schellenberg	Manager	319H086: Compile Accounting for Executory Contracts memo draft.	\$628	3.00	\$1,884.00
2/13/2019	Andrew Michael Schellenberg	Manager	319H087: Review accounting for claims reconciliation workbook for trade payable claims.	\$628	1.50	\$942.00
2/13/2019	Bradley Lewis Portnoy	Senior Associate	319H088: Review the proof of claims for open claims to reconcile to the general ledger.	\$517	3.10	\$1,602.70
2/13/2019	Bradley Lewis Portnoy	Senior Associate	319H089: Review open items for claims reconciliation and continue documentation of reconciled claims.	\$517	3.00	\$1,551.00
2/13/2019	David Ihn	Director	319H090: Document claims reconciliation workbook regarding post-retirement benefits.	\$807	3.00	\$2,421.00
2/13/2019	David Ihn	Director	319H091: Document claims reconciliation workbook regarding debt claims.	\$807	2.00	\$1,614.00
2/13/2019	Rajeeb Das	Senior Managing Director	319H092: Review the accounting for claims memo and provide comments.	\$898	1.50	\$1,347.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/13/2019	Aaron T Pocklington	Director	319H093: Preparation of materials for meeting with S. Henry (WLB) to discuss accounting issues.	\$807	1.20	\$968.40
2/14/2019	Aaron T Pocklington	Director	319H094: Review status of claim accounting and emergence accounting materials.	\$807	0.80	\$645.60
2/14/2019	Aaron T Pocklington	Director	319H095: Review court dockets and 10-K draft materials for accounting issues resolution.	\$807	3.40	\$2,743.80
2/14/2019	Andrew Michael Schellenberg	Manager	319H096: Compile edits to accounting for claims reconciliation process and approach memo.	\$628	2.30	\$1,444.40
2/14/2019	Andrew Michael Schellenberg	Manager	319H097: Review status of accounting for claims reconciliation workbook and provide update to S. Henry and J. Dwyer (WLB).	\$628	1.70	\$1,067.60
2/14/2019	Andrew Michael Schellenberg	Manager	319H098: Review court dockets for accounting implications.	\$628	2.00	\$1,256.00
2/14/2019	Bradley Lewis Portnoy	Senior Associate	319H099: Compare AP general ledger detail to submitted proof of claims.	\$517	2.50	\$1,292.50
2/14/2019	Bradley Lewis Portnoy	Senior Associate	319H100: Review claims provided by J. Dwyer (WLB) for the claims reconciliation process.	\$517	2.50	\$1,292.50
2/14/2019	David Ihn	Director	319H101: Review general ledger accrued balance as of 12/31/2018 for all claims.	\$807	2.50	\$2,017.50
2/14/2019	Matthew W Eulau	Senior Associate	319H102: Review financial statement disclosure checklist for WLB year-end financial statements - Assets.	\$517	1.50	\$775.50
2/15/2019	John Page Luster	Senior Associate	319H103: Review the financial statement disclosure checklist for WLB year-end financial statements.	\$517	3.00	\$1,551.00
2/15/2019	John Page Luster	Senior Associate	319H104: Document financial statement disclosure checklist and provide comments.	\$517	2.50	\$1,292.50

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/15/2019	Aaron T Pocklington	Director	319H105: Review court docket filings for accounting implications.	\$807	0.80	\$645.60
2/15/2019	Andrew Michael Schellenberg	Manager	319H106: Compile early settlement of LSTC workbook based on vendor agreements.	\$628	3.00	\$1,884.00
2/15/2019	Andrew Michael Schellenberg	Manager	319H107: Compile edits to the accounting for claims reconciliation workbook and provide follow up questions to S. Henry and J. Dwyer (WLB).	\$628	2.50	\$1,570.00
2/15/2019	Andrew Michael Schellenberg	Manager	319H108: Review accounting for claims reconciliation workbook for surety bond claims.	\$628	2.50	\$1,570.00
2/15/2019	David Ihn	Director	319H109: Review general ledger accrued balance as of 12/31/2018 for all claims.	\$807	2.50	\$2,017.50
2/15/2019	Matthew W Eulau	Senior Associate	319H110: Review financial statement disclosure checklist for WLB year-end financial statements - Liabilities.	\$517	3.00	\$1,551.00
2/15/2019	Matthew W Eulau	Senior Associate	319H111: Review financial statement disclosure checklist for WLB year-end financial statements - Income Statement.	\$517	4.00	\$2,068.00
2/18/2019	Aaron T Pocklington	Director	319H112: Review accounting for claims reconciliation.	\$807	0.50	\$403.50
2/18/2019	Andrew Michael Schellenberg	Manager	319H113: Review court dockets for accounting implications.	\$628	1.70	\$1,067.60
2/18/2019	Bradley Lewis Portnoy	Senior Associate	319H114: Update claims documentation based off meeting with management from earlier.	\$517	2.50	\$1,292.50
2/18/2019	Bradley Lewis Portnoy	Senior Associate	319H115: Review the most recent claims reconciliation performed by A&M for new samples and changes in adjusted reconciled claims balances.	\$517	3.00	\$1,551.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/18/2019	Bradley Lewis Portnoy	Senior Associate	319H116: Update claims reconciliation for over/under accrued analysis.	\$517	1.00	\$517.00
2/18/2019	David Ihn	Director	319H117: Document accounting for claims memo for updated numbers.	\$807	2.00	\$1,614.00
2/18/2019	Matthew W Eulau	Senior Associate	319H118: Research ASC 852 Guidance on Disclosures of Balance Sheet and Income Statement.	\$517	2.50	\$1,292.50
2/18/2019	Matthew W Eulau	Senior Associate	319H119: Document financial statement disclosure checklist and provide comments.	\$517	2.50	\$1,292.50
2/18/2019	Rajeeb Das	Senior Managing Director	319H120: Review the revised accounting for claims memo and provide comments.	\$898	1.50	\$1,347.00
2/19/2019	Aaron T Pocklington	Director	319H121: Review open issues with claims accounting.	\$807	0.50	\$403.50
2/19/2019	Andrew Michael Schellenberg	Manager	319H122: Review accounting for claims reconciliation workbook for pension claims.	\$628	2.50	\$1,570.00
2/19/2019	Andrew Michael Schellenberg	Manager	319H123: Review of Kemmerer mine draft asset purchase agreement for accounting implications and disclosure.	\$628	2.50	\$1,570.00
2/19/2019	Andrew Michael Schellenberg	Manager	319H124: Compile considerations for 10-K reporting on the topics: debt, pension, and held-for-sale.	\$628	2.80	\$1,758.40
2/19/2019	Andrew Michael Schellenberg	Manager	319H125: Compile accounting implications from court dockets and provide to C. Li (WLB).	\$628	0.50	\$314.00
2/19/2019	Bradley Lewis Portnoy	Senior Associate	319H126: Review and document potential multi-debtor claims filed within the claims reconciliation.	\$517	2.00	\$1,034.00
2/19/2019	Bradley Lewis Portnoy	Senior Associate	319H127: Review and document potentially objected claims with filed amounts greater than management's testing threshold.	\$517	2.00	\$1,034.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/19/2019	Bradley Lewis Portnoy	Senior Associate	319H128: Analyze claims register reconciliation to identify potential multi-debtor claims and claims objected to zero that exceed management's threshold.	\$517	2.50	\$1,292.50
2/19/2019	Bradley Lewis Portnoy	Senior Associate	319H129: Consolidate claims support and provide to management.	\$517	1.50	\$775.50
2/19/2019	David Ihn	Director	319H130: Review procedures performed to identify potential multi-debtor claims asserted against the company.	\$807	2.50	\$2,017.50
2/19/2019	Matthew W Eulau	Senior Associate	319H131: Review financial statement disclosure checklist.	\$517	2.00	\$1,034.00
2/20/2019	Aaron T Pocklington	Director	319H132: Review of accounting for claims memo and support and provide comments to internal team.	\$807	1.40	\$1,129.80
2/20/2019	Aaron T Pocklington	Director	319H133: Review court dockets for accounting implications and emergence accounting considerations.	\$807	2.50	\$2,017.50
2/20/2019	Andrew Michael Schellenberg	Manager	319H134: Research scaled disclosure requirements available to companies who qualify for smaller reporting requirements.	\$628	2.80	\$1,758.40
2/20/2019	Andrew Michael Schellenberg	Manager	319H135: Compile most recent versions of draft memos and provide to C. Li (WLB).	\$628	2.50	\$1,570.00
2/20/2019	Andrew Michael Schellenberg	Manager	319H136: Review supporting documentation provided to substantiate Company conclusions on accounting for executory contracts.	\$628	2.60	\$1,632.80
2/20/2019	Bradley Lewis Portnoy	Senior Associate	319H137: Review accounting implications of each claim.	\$517	1.00	\$517.00
2/20/2019	Bradley Lewis Portnoy	Senior Associate	319H138: Documenting the accounting implications of each claim for the claims reconciliation file.	\$517	2.50	\$1,292.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/20/2019	Bradley Lewis Portnoy	Senior Associate	319H139: Continue documenting the accounting implications of each claim for the claims reconciliation file.	\$517	2.50	\$1,292.50
2/20/2019	Bradley Lewis Portnoy	Senior Associate	319H140: Review the updated claims reconciliation support and provide support to management.	\$517	1.50	\$775.50
2/20/2019	David Ihn	Director	319H141: Documentation of accounting for claims memo for procedures performed.	\$807	2.50	\$2,017.50
2/20/2019	David Ihn	Director	319H142: Review accounting implications of each claim.	\$807	1.00	\$807.00
2/21/2019	Aaron T Pocklington	Director	319H143: Research accounting questions from management and provide responses.	\$807	1.80	\$1,452.60
2/21/2019	Andrew Michael Schellenberg	Manager	319H144: Compile edits to accounting for executory contracts memo.	\$628	2.10	\$1,318.80
2/21/2019	Andrew Michael Schellenberg	Manager	319H145: Compile edits to accounting for claims reconciliation process and approach memo.	\$628	2.20	\$1,381.60
2/21/2019	Andrew Michael Schellenberg	Manager	319H146: Review intercompany settlement court docket for potential accounting implications.	\$628	2.20	\$1,381.60
2/21/2019	Bradley Lewis Portnoy	Senior Associate	319H147: Prepare claims reconciliation file and support for export to the Client.	\$517	1.50	\$775.50
2/21/2019	Bradley Lewis Portnoy	Senior Associate	319H148: Document potential multi-debtor claims greater than managements threshold.	\$517	2.00	\$1,034.00
2/21/2019	Bradley Lewis Portnoy	Senior Associate	319H149: Review and document additional samples provided by J. Dwyer (WLB) for claims reconciliation file.	\$517	3.00	\$1,551.00
2/21/2019	Bradley Lewis Portnoy	Senior Associate	319H150: Documentation of claims reconciliation process for the accounting for claims memo.	\$517	3.50	\$1,809.50
2/21/2019	David Ihn	Director	319H151: Review accounting for claims memo and provide comments.	\$807	1.00	\$807.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/22/2019	Aaron T Pocklington	Director	319H152: Review of court dockets and accounting materials.	\$807	1.70	\$1,371.90
2/22/2019	Aaron T Pocklington	Director	319H153: Review LSTC and reorg items.	\$807	0.50	\$403.50
2/22/2019	Andrew Michael Schellenberg	Manager	319H154: Review accounting for claims reconciliation workbook to Donlin Recano claims register tie-out.	\$628	2.00	\$1,256.00
2/22/2019	Andrew Michael Schellenberg	Manager	319H155: Review accounting for claims reconciliation workbook for property plant and equipment claims.	\$628	2.00	\$1,256.00
2/22/2019	Andrew Michael Schellenberg	Manager	319H156: Review court dockets for accounting implications.	\$628	2.00	\$1,256.00
2/22/2019	Bradley Lewis Portnoy	Senior Associate	319H157: Prepare claim type visualizations for claims reconciliation process memo.	\$517	3.00	\$1,551.00
2/22/2019	Bradley Lewis Portnoy	Senior Associate	319H158: Prepare tables for claims reconciliation process memo regarding tested balances.	\$517	2.50	\$1,292.50
2/22/2019	Bradley Lewis Portnoy	Senior Associate	319H159: Compare accounting for claims memo to claims reconciliation file.	\$517	2.00	\$1,034.00
2/22/2019	David Ihn	Director	319H160: Review documentation for sample of potential multi-debtor claims within the claims reconciliation workbook.	\$807	2.50	\$2,017.50
2/22/2019	Rajeeb Das	Senior Managing Director	319H161: Review accounting for claims reconciliation.	\$898	2.10	\$1,885.80
2/25/2019	Richard Matthew Blore	Manager	319H162: Review Plan of Reorganization for accounting implications and inclusion in the Plan of Reorganization Accounting Memo.	\$628	4.00	\$2,512.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/25/2019	Aaron T Pocklington	Director	319H163: Review of emergence materials.	\$807	2.90	\$2,340.30
2/25/2019	Andrew Michael Schellenberg	Manager	319H164: Review mine sale disclosures within the year-end financial statements.	\$628	2.70	\$1,695.60
2/25/2019	Andrew Michael Schellenberg	Manager	319H165: Compile emergence accounting materials to discuss with S. Henry (WLB).	\$628	2.30	\$1,444.40
2/25/2019	Bradley Lewis Portnoy	Senior Associate	319H166: Prepare tables for accounting for claims memo using updated claims register file provided.	\$517	3.50	\$1,809.50
2/25/2019	Bradley Lewis Portnoy	Senior Associate	319H167: Analyze and review changes to claims samples using the updated claims register file.	\$517	3.00	\$1,551.00
2/25/2019	Bradley Lewis Portnoy	Senior Associate	319H168: Prepare and document final claims workbook deliverable file for management.	\$517	3.00	\$1,551.00
2/25/2019	Bradley Lewis Portnoy	Senior Associate	319H169: Review trust accounting implications and future reporting requirements.	\$517	0.60	\$310.20
2/25/2019	David Ihn	Director	319H170: Review accounting for claims reconciliation.	\$807	0.50	\$403.50
2/25/2019	James Horgan	Director	319H171: Preparation of accounting and systems planning document for emergence accounting.	\$807	0.40	\$322.80
2/25/2019	James Horgan	Director	319H172: Prepare list of accounting and system requirements for new entity creation.	\$807	1.40	\$1,129.80
2/25/2019	James Horgan	Director	319H173: Prepare list of trust accounting and system requirements for emergence.	\$807	1.60	\$1,291.20
2/25/2019	James Horgan	Director	319H174: Prepare list of emergence related action items for treasury and cash account related accounting entries and system issues.	\$807	1.20	\$968.40

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/25/2019	James Horgan	Director	319H175: Prepare list of action items needed for emergence related accounting and systems workstreams.	\$807	1.40	\$1,129.80
2/25/2019	James Horgan	Director	319H176: Analyze emergence related accounting transactions and accounting systems impacts.	\$807	0.60	\$484.20
2/25/2019	Rajeeb Das	Senior Managing Director	319H177: Review accounting for claims memo regarding accounting for pensions and provide overall comments.	\$898	2.60	\$2,334.80
2/25/2019	Aaron T Pocklington	Director	319H178: Discussion with A. Schellenberg (PwC) on accounting matters.	\$807	0.80	\$645.60
2/25/2019	Andrew Michael Schellenberg	Manager	319H179: Discussion with A. Pocklington (PwC) on accounting matters.	\$628	0.80	\$502.40
2/26/2019	Richard Matthew Blore	Manager	319H180: Review the Plan of Reorganization for accounting implications and inclusion in the Plan of Reorganization Accounting Memo.	\$628	2.50	\$1,570.00
2/26/2019	Richard Matthew Blore	Manager	319H181: Review the Disclosure Statement for accounting implications and inclusion in the Plan of Reorganization Accounting Memo.	\$628	2.50	\$1,570.00
2/26/2019	Aaron T Pocklington	Director	319H182: Reviewing documents for emergence timeline events.	\$807	1.40	\$1,129.80
2/26/2019	Andrew Michael Schellenberg	Manager	319H183: Compile emergence accounting materials to discuss with S. Henry (WLB).	\$628	2.50	\$1,570.00
2/26/2019	Andrew Michael Schellenberg	Manager	319H184: Compare year-end financial numbers to the ASC 852 Positions - Liabilities Subject to Compromise, net memo.	\$628	2.50	\$1,570.00
2/26/2019	Andrew Michael Schellenberg	Manager	319H185: Review updated assumed/rejected executory contracts provided by A&M for accounting implications.	\$628	3.00	\$1,884.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/26/2019	Bradley Lewis Portnoy	Senior Associate	319H186: Update the claims reconciliation workbook deliverable for memo visualizations.	\$517	2.00	\$1,034.00
2/26/2019	Bradley Lewis Portnoy	Senior Associate	319H187: Document and update the claim type charts within the accounting for claims memo.	\$517	3.00	\$1,551.00
2/26/2019	Bradley Lewis Portnoy	Senior Associate	319H188: Update the claims reconciliation workbook deliverable for relevant testing information.	\$517	3.00	\$1,551.00
2/26/2019	Bradley Lewis Portnoy	Senior Associate	319H189: Review treatment of executory contracts within the Asset Purchase Agreements for accounting implications (Buckingham).	\$517	0.50	\$258.50
2/26/2019	James Horgan	Director	319H190: Preparation of action steps emergence accounting and system modifications.	\$807	0.40	\$322.80
2/26/2019	James Horgan	Director	319H191: Prepare list of accounting and system requirements for new entity creation.	\$807	1.70	\$1,371.90
2/26/2019	James Horgan	Director	319H192: Prepare list of trust accounting and system requirements for emergence.	\$807	1.30	\$1,049.10
2/26/2019	James Horgan	Director	319H193: Create list of accounting and reporting requirements from review of exit financing agreements.	\$807	1.50	\$1,210.50
2/26/2019	James Horgan	Director	319H194: Prepare list of action items needed for emergence related accounting and systems workstreams.	\$807	1.60	\$1,291.20
2/27/2019	Aaron T Pocklington	Director	319H195: Draft planning for emergence accounting materials to discuss with S. Henry (WLB).	\$807	3.00	\$2,421.00
2/27/2019	Aaron T Pocklington	Director	319H196: Review of accounting materials for Client requests.	\$807	0.70	\$564.90
2/27/2019	Andrew Michael Schellenberg	Manager	319H197: Review year-end financial statement draft and provide comments to management.	\$628	2.50	\$1,570.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/27/2019	Andrew Michael Schellenberg	Manager	319H198: Prepare updates to accounting for executory contracts memo regarding updated assumed/rejected executory contracts.	\$628	2.60	\$1,632.80
2/27/2019	Andrew Michael Schellenberg	Manager	319H199: Compare year-end financial numbers to the ASC 852 Positions - Reorganization items, net memo.	\$628	2.50	\$1,570.00
2/27/2019	Bradley Lewis Portnoy	Senior Associate	319H200: Review treatment of executory contracts within the Asset Purchase Agreements for accounting implications (Oxford / Kemmerer).	\$517	1.00	\$517.00
2/27/2019	Bradley Lewis Portnoy	Senior Associate	319H201: Review plan of reorganization for treatment of executory contracts.	\$517	2.00	\$1,034.00
2/27/2019	Bradley Lewis Portnoy	Senior Associate	319H202: Working session outlining the accounting for executory contract memo.	\$517	3.00	\$1,551.00
2/27/2019	James Horgan	Director	319H203: Prepare presentation for S. Henry (WLB) on emergence accounting action items.	\$807	1.80	\$1,452.60
2/27/2019	James Horgan	Director	319H204: Prepare list of accounting and system requirements for new entity creation.	\$807	1.30	\$1,049.10
2/27/2019	James Horgan	Director	319H205: Prepare list of trust accounting and system requirements for emergence.	\$807	1.20	\$968.40
2/27/2019	James Horgan	Director	319H206: Create list of accounting and reporting requirements from review of exit financing agreements.	\$807	1.40	\$1,129.80
2/27/2019	James Horgan	Director	319H207: Prepare list of emergence accounting journal entries from emergence step plan.	\$807	1.30	\$1,049.10
2/27/2019	Andrew Michael Schellenberg	Manager	319H208: Discussion with B. Portnoy (PwC) to discuss executory contract memo workplan.	\$628	0.50	\$314.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/27/2019	Bradley Lewis Portnoy	Senior Associate	319H209: Discussion with A. Schellenberg (PwC) to discuss executory contract memo workplan.	\$517	0.50	\$258.50
2/28/2019	Richard Matthew Blore	Manager	319H210: Review Plan Supplement for accounting implications and inclusion in the Plan of Reorganization Accounting Memo.	\$628	4.00	\$2,512.00
2/28/2019	Aaron T Pocklington	Director	319H211: Draft new contracts for emergence.	\$807	0.80	\$645.60
2/28/2019	Andrew Michael Schellenberg	Manager	319H212: Prepare draft of the Plan of Reorganization memo, regarding accounting implications of the amended Plan Supplement.	\$628	2.50	\$1,570.00
2/28/2019	Andrew Michael Schellenberg	Manager	319H213: Prepare draft of the Plan of Reorganization memo, regarding accounting implications of the amended Plan of Reorganization.	\$628	2.00	\$1,256.00
2/28/2019	Bradley Lewis Portnoy	Senior Associate	319H214: Working session documenting the accounting for executory contracts memo.	\$517	3.00	\$1,551.00
2/28/2019	James Horgan	Director	319H215: Prepare presentation for S. Henry (WLB) on emergence accounting action items.	\$807	1.20	\$968.40
2/28/2019	James Horgan	Director	319H216: Prepare list of accounting and system requirements for new entity creation.	\$807	0.70	\$564.90
2/28/2019	James Horgan	Director	319H217: Prepare list of trust accounting and system requirements for emergence.	\$807	0.60	\$484.20
2/28/2019	Rajeeb Das	Senior Managing Director	319H218: Review accounting for tax presentation as of the emergence date.	\$898	1.90	\$1,706.20
3/1/2019	Robert Swartz	Senior Managing Director	319H219: Review Company year-end financial statements and provide comments.	\$898	1.50	\$1,347.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/1/2019	Bradley Lewis Portnoy	Senior Associate	319H220: Prepare updates to the accounting for executory contracts memo based off updated contracts listing.	\$517	1.00	\$517.00
3/1/2019	Bradley Lewis Portnoy	Senior Associate	319H221: Review accounting for the Plan of Reorganization memo for accounting implications (regarding the Plan).	\$517	2.00	\$1,034.00
3/1/2019	Bradley Lewis Portnoy	Senior Associate	319H222: Review accounting for the Plan of Reorganization memo for accounting implications (regarding the Disclosure Statement).	\$517	2.00	\$1,034.00
3/1/2019	Bradley Lewis Portnoy	Senior Associate	319H223: Review accounting for the Plan of Reorganization memo for accounting implications (regarding the Plan Supplement).	\$517	1.00	\$517.00
3/1/2019	James Horgan	Director	319H224: Prepare a timeline with action steps for potential accounting issues at emergence.	\$807	2.30	\$1,856.10
3/1/2019	James Horgan	Director	319H225: Update list of accounting and system requirements for new entity creation at emergence.	\$807	1.20	\$968.40
3/1/2019	Rajeeb Das	Senior Managing Director	319H226: Review and research accounting for tax push-down treatment.	\$898	2.10	\$1,885.80
3/1/2019	Andrew Michael Schellenberg	Manager	319H227: Review vendor agreements for CAT lease and consideration of accounting implications.	\$628	2.00	\$1,256.00
3/1/2019	Andrew Michael Schellenberg	Manager	319H228: Review draft of Plan of Reorganization memo and provide internal comments for latest court docket filings.	\$628	2.00	\$1,256.00
3/4/2019	Aaron T Pocklington	Director	319H229: Review emergence documents to develop plan for emergence accounting.	\$807	1.90	\$1,533.30
3/4/2019	Bradley Lewis Portnoy	Senior Associate	319H230: Review bankruptcy disclosures within the draft 10-K and provide comments.	\$517	2.00	\$1,034.00

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Exhibit C

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/4/2019	Bradley Lewis Portnoy	Senior Associate	319H231: Prepare updates to Plan of Reorganization Memo regarding disclosure requirements as a result of the Plan.	\$517	3.00	\$1,551.00
3/4/2019	James Horgan	Director	319H232: Prepare timeline for potential accounting issues at emergence.	\$807	1.50	\$1,210.50
3/4/2019	James Horgan	Director	319H233: Prepare list of additional accounting requirements at emergence for presentation to S. Henry (WLB).	\$807	0.50	\$403.50
3/4/2019	Rajeeb Das	Senior Managing Director	319H234: Review accounting implications related to timing of sale of mines and applicable treatment for four-column balance sheet.	\$898	1.20	\$1,077.60
3/4/2019	Andrew Michael Schellenberg	Manager	319H235: Read of latest court docket filings for accounting implications.	\$628	2.00	\$1,256.00
3/4/2019	Aaron T Pocklington	Director	319H236: Update timeline for emergence accounting in accordance with the confirmed plan dockets.	\$807	3.00	\$2,421.00
3/5/2019	Bradley Lewis Portnoy	Senior Associate	319H237: Prepare updates to Plan of Reorganization memo regarding disclosures as a result of the Plan Supplement/Disclosure Statement.	\$517	2.00	\$1,034.00
3/5/2019	Bradley Lewis Portnoy	Senior Associate	319H238: Review emergence date accounting.	\$517	0.50	\$258.50
3/5/2019	Bradley Lewis Portnoy	Senior Associate	319H239: Prepare high level pro-forma financials for the sold mines for discussion with management.	\$517	2.00	\$1,034.00
3/5/2019	Bradley Lewis Portnoy	Senior Associate	319H240: Review the Accounting for Unexpired Lease and Executory Contracts memo for updates due to new Plan Supplement.	\$517	1.60	\$827.20
3/5/2019	James Horgan	Director	319H241: Update presentation for S. Henry (WLB) on emergence accounting action items.	\$807	1.30	\$1,049.10

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/5/2019	James Horgan	Director	319H242: Prepare timeline for potential accounting issues at emergence.	\$807	0.70	\$564.90
3/5/2019	Rajeeb Das	Senior Managing Director	319H243: Review accounting treatment for intercompany debt.	\$898	2.10	\$1,885.80
3/5/2019	Rajeeb Das	Senior Managing Director	319H244: Research presentation of intercompany debt for a push-down entity.	\$898	1.60	\$1,436.80
3/5/2019	Andrew Michael Schellenberg	Manager	319H245: Review draft step plan to understand potential emergence structure.	\$628	2.20	\$1,381.60
3/5/2019	Andrew Michael Schellenberg	Manager	319H246: Review of accounting guidance for fresh-start reporting and compile into emergence accounting slide deck.	\$628	1.80	\$1,130.40
3/5/2019	Andrew Michael Schellenberg	Manager	319H247: Compile emergence accounting materials to discuss with S. Henry (WLB) specific to different paths of emergence accounting.	\$628	1.60	\$1,004.80
3/5/2019	Andrew Michael Schellenberg	Manager	319H248: Compile emergence accounting materials to discuss with S. Henry (WLB) specific to illustrative emergence accounting models.	\$628	2.40	\$1,507.20
3/5/2019	Aaron T Pocklington	Director	319H249: Review updated financial statement disclosures and provide comments.	\$807	1.50	\$1,210.50
3/5/2019	Aaron T Pocklington	Director	319H250: Analysis and planning for emergence accounting to discuss with management.	\$807	3.10	\$2,501.70
3/5/2019	Aaron T Pocklington	Director	319H251: Slide deck preparation for S. Henry (WLB) on accounting matters related to emergence accounting issues.	\$807	1.90	\$1,533.30
3/6/2019	Bradley Lewis Portnoy	Senior Associate	319H252: Documentation of Plan of Reorganization Memo for updated Plan Supplement.	\$517	2.50	\$1,292.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/6/2019	Bradley Lewis Portnoy	Senior Associate	319H253: Review Accounting for Executory Contracts and Unexpired Leases Memo for updates due to newly amended Plan Supplement.	\$517	2.00	\$1,034.00
3/6/2019	Rajeeb Das	Senior Managing Director	319H254: Review tax testing for accounting implications.	\$898	2.10	\$1,885.80
3/6/2019	Rajeeb Das	Senior Managing Director	319H255: Review year-end financial statement disclosures provided by management and provide comments.	\$898	2.10	\$1,885.80
3/6/2019	Andrew Michael Schellenberg	Manager	319H256: Compile status of latest technical accounting memos and provide update to S. Henry and C. Li (WLB).	\$628	1.90	\$1,193.20
3/6/2019	Andrew Michael Schellenberg	Manager	319H257: Compile edits to accounting for executory contracts memo.	\$628	2.60	\$1,632.80
3/6/2019	Andrew Michael Schellenberg	Manager	319H258: Review latest WLB plan supplement for accounting implications specific to executory contracts.	\$628	1.50	\$942.00
3/6/2019	Aaron T Pocklington	Director	319H259: Prepare materials for emergence accounting planning to discuss with S. Henry (WLB).	\$807	3.80	\$3,066.60
3/7/2019	Bradley Lewis Portnoy	Senior Associate	319H260: Review Plan of Reorganization for discussion on transition services agreements.	\$517	2.50	\$1,292.50
3/7/2019	Bradley Lewis Portnoy	Senior Associate	319H261: Review Plan of Reorganization for emergence accounting implications.	\$517	2.50	\$1,292.50
3/7/2019	Bradley Lewis Portnoy	Senior Associate	319H262: Review intercompany settlement docket for accounting implications for emergence.	\$517	2.00	\$1,034.00
3/7/2019	Bradley Lewis Portnoy	Senior Associate	319H263: Review WLB financial statement comments.	\$517	0.50	\$258.50
3/7/2019	Rajeeb Das	Senior Managing Director	319H264: Review the presentation deck to discuss with CFO regarding emergence accounting.	\$898	1.60	\$1,436.80

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/7/2019	Andrew Michael Schellenberg	Manager	319H265: Compile comments to WLB draft 10-K and provide to S. Henry and C. Li (WLB) for their review and ownership.	\$628	2.50	\$1,570.00
3/7/2019	Andrew Michael Schellenberg	Manager	319H266: Compile comments to accounts payable process memo and provide to S. Henry (WLB) for his review and ownership.	\$628	2.50	\$1,570.00
3/7/2019	Andrew Michael Schellenberg	Manager	319H267: Compile edits to accounting for executory contracts memo and provide to S. Henry (WLB) for his review and ownership.	\$628	1.00	\$628.00
3/7/2019	Aaron T Pocklington	Director	319H268: Review updated financial statements and provide comments.	\$807	1.40	\$1,129.80
3/7/2019	Aaron T Pocklington	Director	319H269: Review emergence accounting planning.	\$807	0.50	\$403.50
3/7/2019	Aaron T Pocklington	Director	319H270: Review accounting matters.	\$807	0.30	\$242.10
3/7/2019	Aaron T Pocklington	Director	319H271: Review of executory contracts accounting memos and related correspondence.	\$807	0.80	\$645.60
3/7/2019	Aaron T Pocklington	Director	319H272: Review emergence documents for draft slides to discuss with S. Henry (WLB).	\$807	1.40	\$1,129.80
3/8/2019	Bradley Lewis Portnoy	Senior Associate	319H273: Review court dockets for potential accounting implications.	\$517	2.00	\$1,034.00
3/8/2019	Bradley Lewis Portnoy	Senior Associate	319H274: Review Plan of Reorganization memo for disclosure documentation based off current financial statement draft.	\$517	2.00	\$1,034.00
3/8/2019	Rajeeb Das	Senior Managing Director	319H275: Review financial statement disclosures and consolidation accounting.	\$898	2.40	\$2,155.20

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit C****PricewaterhouseCoopers LLP - Consultants****Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019**

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/8/2019	Andrew Michael Schellenberg	Manager	319H276: Review latest plan supplement for accounting implications.	\$628	2.00	\$1,256.00
3/11/2019	Bradley Lewis Portnoy	Senior Associate	319H277: Review most recent claims register information and provide updates to accounting for claims information to C. Li (WLB).	\$517	2.50	\$1,292.50
3/11/2019	Bradley Lewis Portnoy	Senior Associate	319H278: Review court dockets for potential accounting implications.	\$517	2.00	\$1,034.00
3/11/2019	Andrew Michael Schellenberg	Manager	319H279: Review CAT lease agreement and payment schedule to understand executory contract implications.	\$628	2.50	\$1,570.00
3/11/2019	Aaron T Pocklington	Director	319H280: Review valuation work.	\$807	0.50	\$403.50
3/11/2019	Aaron T Pocklington	Director	319H281: Review court dockets for emergence accounting implications.	\$807	0.80	\$645.60
3/11/2019	Bradley Lewis Portnoy	Senior Associate	319H282: Assist J. Dwyer (WLB) with claims reconciliation comments from auditors.	\$517	0.50	\$258.50
3/12/2019	Bradley Lewis Portnoy	Senior Associate	319H283: Review conditions precedent to emergence and review documentation of satisfaction for each event.	\$517	3.00	\$1,551.00
3/12/2019	Bradley Lewis Portnoy	Senior Associate	319H284: Review most recent version of the year-end financial statements and provide comments.	\$517	2.50	\$1,292.50
3/12/2019	James Horgan	Director	319H285: Review emergence action items on accounting system modifications.	\$807	0.30	\$242.10
3/12/2019	Andrew Michael Schellenberg	Manager	319H286: Compile edits to plan of reorganization accounting implications memo and provide for internal review process.	\$628	1.20	\$753.60

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/12/2019	Andrew Michael Schellenberg	Manager	319H287: Read of latest WLB draft 10-K and compile suggested comments.	\$628	2.70	\$1,695.60
3/12/2019	Andrew Michael Schellenberg	Manager	319H288: Read of Kemmerer Sale APA for accounting and disclosure implications.	\$628	1.60	\$1,004.80
3/12/2019	Aaron T Pocklington	Director	319H289: Review of accounting materials/10-K and provide comments.	\$807	2.10	\$1,694.70
3/13/2019	Bradley Lewis Portnoy	Senior Associate	319H290: Review accounting for conditions precedent memo for emergence accounting.	\$517	2.50	\$1,292.50
3/13/2019	James Horgan	Director	319H291: Update listing of emergence action items on accounting system modifications for emergence.	\$807	1.20	\$968.40
3/13/2019	Rajeeb Das	Senior Managing Director	319H292: Review the bankruptcy related footnotes and provide comments to management.	\$898	1.50	\$1,347.00
3/13/2019	Rajeeb Das	Senior Managing Director	319H293: Review all financial statement comments from internal team members to discuss with management.	\$898	2.50	\$2,245.00
3/13/2019	Rajeeb Das	Senior Managing Director	319H294: Review Debtor entities within the financial statements.	\$898	0.50	\$449.00
3/13/2019	Aaron T Pocklington	Director	319H295: Review 10-K accounting matters, audit testing responses, and revenue recognition questions.	\$807	2.60	\$2,098.20
3/13/2019	Aaron T Pocklington	Director	319H296: Assistance with emergence accounting preparation.	\$807	1.70	\$1,371.90
3/14/2019	Bradley Lewis Portnoy	Senior Associate	319H297: Review emergence accounting and next steps.	\$517	1.00	\$517.00
3/14/2019	Bradley Lewis Portnoy	Senior Associate	319H298: Prepare updates to the Plan of Reorganization memo based on internal team comments received.	\$517	3.00	\$1,551.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/14/2019	Bradley Lewis Portnoy	Senior Associate	319H299: Review court dockets related to emergence for accounting implications.	\$517	2.00	\$1,034.00
3/14/2019	Andrew Michael Schellenberg	Manager	319H300: Review of conditions precedent for emergence implications and understand status of each.	\$628	2.50	\$1,570.00
3/14/2019	Andrew Michael Schellenberg	Manager	319H301: Provide comments on Plan of Reorganization for disclosure implications.	\$628	1.00	\$628.00
3/15/2019	Bradley Lewis Portnoy	Senior Associate	319H302: Review new organizational structure for emergence accounting implications.	\$517	3.00	\$1,551.00
3/15/2019	Bradley Lewis Portnoy	Senior Associate	319H303: Final review of court dockets related to emergence for accounting implications.	\$517	2.00	\$1,034.00
3/15/2019	James Horgan	Director	319H304: Review confirmed Plan of Reorganization for liquidating trust treatment for accounting implications.	\$807	1.50	\$1,210.50
3/15/2019	Andrew Michael Schellenberg	Manager	319H305: Review court dockets for accounting implications related to emergence.	\$628	2.50	\$1,570.00
Subtotal - Hours and Compensation - Accounting Advisory					583.00	\$384,550.90
<u>Correspondence, Calls and Meetings with Management</u>						
2/1/2019	Bradley Lewis Portnoy	Senior Associate	319H306: Working session with J. Dwyer (WLB) reviewing AP trade claim reconciliations.	\$517	0.30	\$155.10
2/4/2019	Aaron T Pocklington	Director	319H307: Meeting with J. Dwyer (WLB) and D. Ihn (PwC) to respond to questions regarding claims process.	\$807	0.50	\$403.50
2/4/2019	David Ihn	Director	319H308: Meeting with J. Dwyer (WLB) and A. Pocklington (PwC) to respond to questions regarding claims process.	\$807	0.50	\$403.50
2/4/2019	Bradley Lewis Portnoy	Senior Associate	319H309: Meeting with D. Kratzenstein (WCC) to discuss claims reconciliations provided by WCC.	\$517	0.50	\$258.50

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/4/2019	Aaron T Pocklington	Director	319H310: Meeting with WLB management and E&Y regarding auditor requests and reporting status.	\$807	0.50	\$403.50
2/4/2019	Aaron T Pocklington	Director	319H311: Meeting with J. Dwyer (WLB) to discuss claims accounting status.	\$807	1.00	\$807.00
2/4/2019	Andrew Michael Schellenberg	Manager	319H312: Call with E&Y and S. Henry (WLB) on audit status and coordination.	\$628	0.50	\$314.00
2/5/2019	David Ihn	Director	319H313: Correspondence with J. Dwyer (WLB) to provide status update.	\$807	0.50	\$403.50
2/5/2019	Bradley Lewis Portnoy	Senior Associate	319H314: Meeting with J. Dwyer (WLB) to discuss the status of claims reconciliation.	\$517	1.00	\$517.00
2/5/2019	Aaron T Pocklington	Director	319H315: Meeting with WLB management and E&Y regarding management's approach to claims accounting.	\$807	1.00	\$807.00
2/5/2019	David Ihn	Director	319H316: Meeting with E&Y, A&M, and J. Dwyer (WLB) to discuss claims process for audit.	\$807	0.50	\$403.50
2/6/2019	Aaron T Pocklington	Director	319H317: Meeting with J. Dwyer (WLB) to discuss status of claims reconciliation.	\$807	0.50	\$403.50
2/11/2019	Thomas J Berkery	Director	319H318: Call with E&Y, S. Henry (WLB), and A. Schellenberg (PwC) on audit status and coordination.	\$807	0.50	\$403.50
2/11/2019	Andrew Michael Schellenberg	Manager	319H319: Call with E&Y, S. Henry (WLB), and T. Berkery (PwC) on audit status and coordination.	\$628	0.50	\$314.00
2/11/2019	Andrew Michael Schellenberg	Manager	319H320: Working session with S. Henry (WLB) to compile considerations for the Company bankruptcy risk and control matrix.	\$628	2.00	\$1,256.00
2/12/2019	Andrew Michael Schellenberg	Manager	319H321: Working session with M. Huntsman (WLB) to understand accounting for early settlement of LSTC.	\$628	2.90	\$1,821.20

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/12/2019	Andrew Michael Schellenberg	Manager	319H322: Working session with T. Leysinski (WLB) on bankruptcy internal controls and provide update to S. Henry (WLB).	\$628	2.20	\$1,381.60
2/12/2019	Bradley Lewis Portnoy	Senior Associate	319H323: Working session with B. Weberg (WCC) to discuss open items regarding tax claims.	\$517	0.70	\$361.90
2/12/2019	Aaron T Pocklington	Director	319H324: Call with Alvarez & Marsal to discuss claims accounting status.	\$807	0.80	\$645.60
2/12/2019	David Ihn	Director	319H325: Call with Alvarez Marsal and J. Dwyer (WLB) regarding treatment of certain claims as part of the claims process.	\$807	0.50	\$403.50
2/13/2019	Aaron T Pocklington	Director	319H326: Meeting with S. Henry (WLB) on accounting issues for management to consider.	\$807	1.00	\$807.00
2/13/2019	David Ihn	Director	319H327: Discussion with M. Huntsman (WLB) regarding GL balances for post-retirement benefits and actuarial reports.	\$807	1.00	\$807.00
2/14/2019	Andrew Michael Schellenberg	Manager	319H328: Discussion with C. Li (WLB) and B. Portnoy (PwC) regarding open items for the year-end financial statements.	\$628	0.50	\$314.00
2/14/2019	Bradley Lewis Portnoy	Senior Associate	319H329: Discussion with C. Li (WLB) and A. Schellenberg (PwC) regarding open items for the year-end financial statements.	\$517	0.50	\$258.50
2/18/2019	Aaron T Pocklington	Director	319H330: Call with E&Y, S. Henry (WLB), and A. Schellenberg (PwC) on audit status and coordination.	\$807	0.50	\$403.50
2/18/2019	Andrew Michael Schellenberg	Manager	319H331: Call with E&Y, S. Henry (WLB), and A. Pocklington (PwC) on audit status and coordination.	\$628	0.50	\$314.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/18/2019	Andrew Michael Schellenberg	Manager	319H332: Meeting with S. Henry, J. Dwyer, B. Weberg (WLB), B. Portnoy, and D. Ihn (PwC) to discuss outstanding claim questions.	\$628	1.00	\$628.00
2/18/2019	Bradley Lewis Portnoy	Senior Associate	319H333: Meeting with S. Henry, J. Dwyer, B. Weberg (WLB), A. Schellenberg, and D. Ihn (PwC) to discuss outstanding claim questions.	\$517	1.00	\$517.00
2/18/2019	David Ihn	Director	319H334: Meeting with S. Henry, J. Dwyer, B. Weberg (WLB), A. Schellenberg, and A. Pocklington (PwC) to discuss outstanding claim questions.	\$807	1.00	\$807.00
2/18/2019	Andrew Michael Schellenberg	Manager	319H335: Working session with M. Huntsman (WLB) to understand accounting for early settlement of LSTC.	\$628	3.00	\$1,884.00
2/18/2019	Aaron T Pocklington	Director	319H336: Call with S. Henry (WLB) to discuss open items with claims reconciliation and related accounting memo.	\$807	1.00	\$807.00
2/20/2019	Bradley Lewis Portnoy	Senior Associate	319H337: Meeting with J. Dwyer (WLB) and A. Schellenberg (PwC) to discuss claims reconciliation file structure.	\$517	0.50	\$258.50
2/20/2019	Andrew Michael Schellenberg	Manager	319H338: Meeting with J. Dwyer (WLB) and B. Portnoy (PwC) to discuss claims reconciliation file structure.	\$628	0.50	\$314.00
2/20/2019	David Ihn	Director	319H339: Discussion with J. Dwyer (WLB) regarding status of claims reconciliation workstream.	\$807	0.50	\$403.50
2/22/2019	Bradley Lewis Portnoy	Senior Associate	319H340: Call with S. Henry, J. Dwyer (WLB), A. Schellenberg, and D. Ihn (PwC) to discuss the claims reconciliation deliverable.	\$517	0.50	\$258.50
2/22/2019	Andrew Michael Schellenberg	Manager	319H341: Call with S. Henry, J. Dwyer (WLB), B. Portnoy, and D. Ihn (PwC) to discuss the claims reconciliation deliverable.	\$628	0.50	\$314.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/22/2019	David Ihn	Director	319H342: Call with S. Henry, J. Dwyer (WLB), B. Portnoy, and A. Schellenberg (PwC) to discuss the claims reconciliation deliverable.	\$807	0.50	\$403.50
2/22/2019	Aaron T Pocklington	Director	319H343: Discussion with S. Henry (WLB) on claims.	\$807	1.00	\$807.00
2/25/2019	Aaron T Pocklington	Director	319H344: Call with S. Henry (WLB) to discuss LSTC and reorg items.	\$807	0.50	\$403.50
2/25/2019	Andrew Michael Schellenberg	Manager	319H345: Call with E&Y and S. Henry (WLB) on audit status and coordination.	\$628	0.50	\$314.00
2/26/2019	Andrew Michael Schellenberg	Manager	319H346: Discuss with C. Li (WLB) bankruptcy related presentations in the financial statements.	\$628	0.50	\$314.00
2/27/2019	Aaron T Pocklington	Director	319H347: Discussion with S. Henry (WLB) on emergence accounting.	\$807	0.80	\$645.60
3/4/2019	Bradley Lewis Portnoy	Senior Associate	319H348: Meeting with J. Dwyer (WLB) and A. Schellenberg (PwC) to discuss LSTC questions from auditors.	\$517	1.00	\$517.00
3/4/2019	Andrew Michael Schellenberg	Manager	319H349: Meeting with J. Dwyer (WLB) and B. Portnoy (PwC) to discuss LSTC questions from auditors.	\$628	1.00	\$628.00
3/4/2019	Bradley Lewis Portnoy	Senior Associate	319H350: Meeting with J. Dwyer (WLB), E&Y audit team, and A. Schellenberg (PwC) to provide responses to LSTC questions from auditors.	\$517	0.50	\$258.50
3/4/2019	Andrew Michael Schellenberg	Manager	319H351: Meeting with J. Dwyer (WLB), E&Y audit team, and B. Portnoy (PwC) to provide responses to LSTC questions from auditors.	\$628	0.50	\$314.00
3/4/2019	Aaron T Pocklington	Director	319H352: Meet with S. Henry (WLB) and E&Y to discuss audit status and open items.	\$807	0.50	\$403.50

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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/5/2019	Aaron T Pocklington	Director	319H353: Discussion with Emmett and Glen (Alvarez & Marsal) on emergence transition.	\$807	0.50	\$403.50
3/5/2019	Aaron T Pocklington	Director	319H354: Discussion with S. Henry (WLB) regarding tax adjustments and Canadian entity accounting matters.	\$807	0.80	\$645.60
3/5/2019	Aaron T Pocklington	Director	319H355: Discussion with S. Henry (WLB) on 12/31 bankruptcy accounting matters.	\$807	0.50	\$403.50
3/6/2019	Bradley Lewis Portnoy	Senior Associate	319H356: Meeting with J. Dwyer (WLB) and E&Y to respond to auditor questions regarding claims process.	\$517	0.50	\$258.50
3/11/2019	Aaron T Pocklington	Director	319H357: Email correspondence with S. Henry (WLB) regarding upcoming emergence.	\$807	0.50	\$403.50
3/11/2019	Andrew Michael Schellenberg	Manager	319H358: Call with E&Y and S. Henry (WLB) regarding audit status and coordination.	\$628	0.50	\$314.00
3/11/2019	Aaron T Pocklington	Director	319H359: Call with S. Henry (WLB) regarding fair value of debt.	\$807	0.50	\$403.50
3/12/2019	Bradley Lewis Portnoy	Senior Associate	319H360: Meeting with S. Henry (WLB), WCC Management, and A. Pocklington (PwC) to discuss emergence accounting next steps.	\$517	1.50	\$775.50
3/12/2019	Aaron T Pocklington	Director	319H361: Meeting with S. Henry (WLB), WCC Management, and B. Portnoy (PwC) to discuss emergence accounting next steps.	\$807	1.50	\$1,210.50
3/12/2019	Bradley Lewis Portnoy	Senior Associate	319H362: Meeting with J. Dwyer (WLB) to discuss outstanding accounting for claims questions from external auditors.	\$517	1.00	\$517.00
3/12/2019	Aaron T Pocklington	Director	319H363: Discussions with S. Henry (WLB) on accounting matters.	\$807	0.50	\$403.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/12/2019	Aaron T Pocklington	Director	319H364: Discussion with J. Dwyer (WLB) on claims accounting.	\$807	0.50	\$403.50
3/15/2019	Andrew Michael Schellenberg	Manager	319H365: Coordination with C. Li (WLB) to discuss emergence and WLB draft 10-K status.	\$628	1.00	\$628.00
Subtotal - Hours and Compensation - Correspondence, Calls and Meetings with Management					48.00	\$32,741.10
<i>Subtotal - Hours and Compensation - Accounting Advisory Services</i>					631.00	\$417,292.00
<i>Valuation Services</i>						
<i>Tax Impacts</i>						
2/21/2019	Adam Macdonald Smith	Senior Managing Director	319H366: Technical review - provide responses to questions and assumptions on the analysis.	\$898	1.00	\$898.00
2/25/2019	Gerard A Feil	Senior Managing Director	319H367: Review certain tax attributes of the project.	\$898	1.00	\$898.00
2/28/2019	Gerard A Feil	Senior Managing Director	319H368: Review certain tax attributes of the project.	\$898	0.50	\$449.00
Subtotal - Hours and Compensation - Tax Impacts					2.50	\$2,245.00
<i>Subtotal - Hours and Compensation - Valuation Services</i>					2.50	\$2,245.00
<i>Tax Consulting Services</i>						
<i>Tax Attribute Reduction Modeling and Related Computations</i>						
2/1/2019	Arthur W Sewall	Partner	319H369: Review updates to the step plan slides.	\$925	1.40	\$1,295.00
2/1/2019	Peyman Yousefy	Manager	319H370: Review of updated taxable income projections.	\$575	1.20	\$690.00
2/1/2019	Peyman Yousefy	Manager	319H371: Updates to the step plan slides.	\$575	1.40	\$805.00
2/1/2019	G. David Klein	Partner	319H372: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.50	\$462.50

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit C****PricewaterhouseCoopers LLP - Consultants****Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/1/2019	Arthur W Sewall	Partner	319H373: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.50	\$462.50
2/1/2019	Peyman Yousefy	Manager	319H374: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.50	\$287.50
2/5/2019	Peyman Yousefy	Manager	319H375: Review of Buckingham purchase agreement.	\$575	1.70	\$977.50
2/5/2019	Peyman Yousefy	Manager	319H376: Review of Oxford purchase agreement.	\$575	1.40	\$805.00
2/6/2019	Arthur W Sewall	Partner	319H377: Review of Treas. Reg. 1.1502-21 calculations.	\$925	1.70	\$1,572.50
2/6/2019	Peyman Yousefy	Manager	319H378: Review of Treas. Reg. 1.1502-21 calculations.	\$575	2.10	\$1,207.50
2/8/2019	Arthur W Sewall	Partner	319H379: Review Kramer Levin structuring slides.	\$925	0.30	\$277.50
2/8/2019	Peyman Yousefy	Manager	319H380: Prepare updates to the Kramer Levin structuring slides.	\$575	1.60	\$920.00
2/8/2019	G. David Klein	Partner	319H381: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.60	\$555.00
2/8/2019	Arthur W Sewall	Partner	319H382: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.60	\$555.00
2/8/2019	Peyman Yousefy	Manager	319H383: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.60	\$345.00
2/11/2019	Peyman Yousefy	Manager	319H384: Update the step plan international considerations.	\$575	1.40	\$805.00
2/11/2019	Arthur W Sewall	Partner	319H385: Review updates to the step plan international considerations.	\$925	3.20	\$2,960.00
2/11/2019	Arthur W Sewall	Partner	319H386: Meeting with D. Yousefy (PwC) to review and updates to step plan domestic considerations.	\$925	3.70	\$3,422.50
2/11/2019	Peyman Yousefy	Manager	319H387: Meeting with A. Sewall (PwC) to review and updates to step plan domestic considerations.	\$575	3.70	\$2,127.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/12/2019	Peyman Yousefy	Manager	319H388: Review taxable income projections.	\$575	0.60	\$345.00
2/13/2019	G. David Klein	Partner	319H389: Review step plan slides.	\$925	0.70	\$647.50
2/14/2019	Peyman Yousefy	Manager	319H390: Process changes to the step plan slide deck.	\$575	2.60	\$1,495.00
2/14/2019	Arthur W Sewall	Partner	319H391: Review the updated step plan slide deck.	\$925	1.20	\$1,110.00
2/15/2019	Eileen Elizabeth Biggs	Senior Associate	319H392: Model updates to CODI for 100% ownership of MLP.	\$400	0.60	\$240.00
2/15/2019	G. David Klein	Partner	319H393: Review step plan slides.	\$925	1.70	\$1,572.50
2/15/2019	Arthur W Sewall	Partner	319H394: Review updates to the tax attribute reduction model.	\$925	0.40	\$370.00
2/15/2019	Peyman Yousefy	Manager	319H395: Update the international portion of the restructuring slides.	\$575	3.80	\$2,185.00
2/15/2019	Arthur W Sewall	Partner	319H396: Review the updated international portion of the restructuring slides.	\$925	1.30	\$1,202.50
2/15/2019	Peyman Yousefy	Manager	319H397: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.50	\$287.50
2/18/2019	Arthur W Sewall	Partner	319H398: Review updates to the tax attribute reduction model.	\$925	2.10	\$1,942.50
2/18/2019	Peyman Yousefy	Manager	319H399: Updates to the tax attribute reduction model.	\$575	2.90	\$1,667.50
2/19/2019	Cecilia Weigman	Intern	319H400: Research new 163(j) proposed regulation about interest deduction limitations and changes to 263A.	\$300	1.50	\$450.00
2/19/2019	Peyman Yousefy	Manager	319H401: Review Kemmerer sale documentation.	\$575	3.10	\$1,782.50
2/19/2019	G. David Klein	Partner	319H402: Meeting with N. Brigati, J. Kulich, and D. Yousefy (PwC) to discuss bankruptcy timeframe.	\$925	0.50	\$462.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/19/2019	Peyman Yousefy	Manager	319H403: Meeting with D. Klein, J. Kulich, and N. Brigati (PwC) to discuss bankruptcy timeframe.	\$575	0.50	\$287.50
2/20/2019	Cecilia Weigman	Intern	319H404: Research new 163(j) proposed regulation about interest deduction limitations and changes to 263A.	\$300	2.20	\$660.00
2/20/2019	Peyman Yousefy	Manager	319H405: Research related to take-back debt tax treatment.	\$575	2.30	\$1,322.50
2/20/2019	Peyman Yousefy	Manager	319H406: Update the attribute reduction model.	\$575	3.90	\$2,242.50
2/20/2019	Arthur W Sewall	Partner	319H407: Review updates to the tax attribute reduction model.	\$925	2.70	\$2,497.50
2/21/2019	Cecilia Weigman	Intern	319H408: Research new 163(j) proposed regulation about interest deduction limitations and changes to 263A.	\$300	0.30	\$90.00
2/22/2019	Arthur W Sewall	Partner	319H409: Meeting with D. Yousefy (PwC) to review the attribute reduction model.	\$925	0.90	\$832.50
2/22/2019	Peyman Yousefy	Manager	319H410: Meeting with A. Sewall (PwC) to review the attribute reduction model.	\$575	0.90	\$517.50
2/22/2019	Cecilia Weigman	Intern	319H411: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$300	0.40	\$120.00
2/22/2019	G. David Klein	Partner	319H412: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.40	\$370.00
2/22/2019	Arthur W Sewall	Partner	319H413: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.40	\$370.00
2/22/2019	Peyman Yousefy	Manager	319H414: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.40	\$230.00
2/25/2019	Arthur W Sewall	Partner	319H415: Review WCC MLP updates to the step plan.	\$925	1.40	\$1,295.00
2/25/2019	Peyman Yousefy	Manager	319H416: Update the step plan.	\$575	0.80	\$460.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/25/2019	Arthur W Sewall	Partner	319H417: Review the updated step plan.	\$925	1.70	\$1,572.50
2/25/2019	Cecilia Weigman	Intern	319H418: Meeting with D. Yousefy (PwC) to discuss research related to Section 263A.	\$300	0.40	\$120.00
2/25/2019	Peyman Yousefy	Manager	319H419: Meeting with C. Weigman (PwC) to discuss research related to Section 263A.	\$575	0.40	\$230.00
2/26/2019	Cecilia Weigman	Intern	319H420: Review step plan Power Point and record IRC citations.	\$300	3.70	\$1,110.00
2/26/2019	G. David Klein	Partner	319H421: Review tax model updates.	\$925	0.60	\$555.00
2/26/2019	Peyman Yousefy	Manager	319H422: Update the Kramer Levin step plan.	\$575	3.80	\$2,185.00
2/26/2019	Peyman Yousefy	Manager	319H423: Update the attribute reduction model.	\$575	2.90	\$1,667.50
2/26/2019	Arthur W Sewall	Partner	319H424: Review the updated Kramer Levin step plan.	\$925	3.70	\$3,422.50
2/26/2019	Arthur W Sewall	Partner	319H425: Review the attribute reduction model.	\$925	1.30	\$1,202.50
2/27/2019	Peyman Yousefy	Manager	319H426: Update the step plan slides.	\$575	2.30	\$1,322.50
2/27/2019	Arthur W Sewall	Partner	319H427: Review the updated step plan slides.	\$925	2.30	\$2,127.50
2/28/2019	Cecilia Weigman	Intern	319H428: Review step plan Power Point and record IRC citations.	\$300	0.80	\$240.00
2/28/2019	Arthur W Sewall	Partner	319H429: Meeting with D. Yousefy (PwC) to review the FIRPTA issues.	\$925	0.60	\$555.00
2/28/2019	Peyman Yousefy	Manager	319H430: Meeting with A. Sewall to review the FIRPTA issues.	\$575	0.60	\$345.00
3/1/2019	Cecilia Weigman	Intern	319H431: Researching citations in the Westmoreland step plan Power Point deck.	\$300	1.50	\$450.00

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3/1/2019	Shivani Rumalla	Senior Associate	319H432: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$400	0.60	\$240.00
3/1/2019	Peyman Yousefy	Manager	319H433: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.60	\$345.00
3/3/2019	Shivani Rumalla	Senior Associate	319H434: Prepare updates to the structure deck.	\$400	5.40	\$2,160.00
3/4/2019	Shivani Rumalla	Senior Associate	319H435: Prepare updates to the structure deck.	\$400	1.80	\$720.00
3/4/2019	Peyman Yousefy	Manager	319H436: Review of revised Kramer Levin step plan.	\$575	3.90	\$2,242.50
3/4/2019	Peyman Yousefy	Manager	319H437: Updates to the step plan.	\$575	4.00	\$2,300.00
3/4/2019	Cecilia Weigman	Intern	319H438: Research of citations from the Westmoreland power point.	\$300	0.80	\$240.00
3/4/2019	G. David Klein	Partner	319H439: Call with A. Sexton (Kirkland & Ellis) and D. Yousefy (PwC) to discuss MLP sale issues.	\$925	0.70	\$647.50
3/4/2019	Peyman Yousefy	Manager	319H440: Call with A. Sexton (Kirkland & Ellis) and D. Klein (PwC) to review MLP sale issues.	\$575	0.70	\$402.50
3/5/2019	Peyman Yousefy	Manager	319H441: Review and updates to the US portion of the step plan.	\$575	3.60	\$2,070.00
3/5/2019	Peyman Yousefy	Manager	319H442: Review and updates to the international portion of the step plan.	\$575	3.70	\$2,127.50
3/5/2019	Kristin Pickton Olesen	Director	319H443: Modeling of the Oxford and Kemmerer sale; update of assumptions related to liabilities and impact to sale.	\$725	4.00	\$2,900.00
3/5/2019	Scott Robert Dillow	Partner	319H444: Review updated modeling of the Oxford and Kemmerer sale.	\$925	1.00	\$925.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/5/2019	Kristin Pickton Olesen	Director	319H445: Meeting with A. Sexton (Kirkland & Ellis) and S. Dillow (PwC) to discuss modeling of the Oxford and Kemmerer sale.	\$725	1.00	\$725.00
3/5/2019	Scott Robert Dillow	Partner	319H446: Meeting with A. Sexton (Kirkland & Ellis) and K. Olesen (PwC) to discuss modeling of the Oxford and Kemmerer sale.	\$925	1.00	\$925.00
3/6/2019	Peyman Yousefy	Manager	319H447: Review of the modeling inputs before call with client auditors at E&Y.	\$575	3.40	\$1,955.00
3/6/2019	Kristin Pickton Olesen	Director	319H448: Modeling of the Oxford and Kemmerer sale; allocation to asset value and calculate the gain loss.	\$725	4.00	\$2,900.00
3/6/2019	Kristin Pickton Olesen	Director	319H449: Verify model assumptions and create deliverable.	\$725	3.00	\$2,175.00
3/6/2019	Scott Robert Dillow	Partner	319H450: Review modeling of the Oxford and Kemmerer sale.	\$925	1.00	\$925.00
3/6/2019	Scott Robert Dillow	Partner	319H451: Review model assumptions.	\$925	2.00	\$1,850.00
3/7/2019	Peyman Yousefy	Manager	319H452: Updates to the US portion of the slide deck.	\$575	3.70	\$2,127.50
3/7/2019	Peyman Yousefy	Manager	319H453: Updates to the international portion of the restructuring slides.	\$575	2.80	\$1,610.00
3/7/2019	Peyman Yousefy	Manager	319H454: Updates to the tax attribute reduction model.	\$575	3.80	\$2,185.00
3/7/2019	G. David Klein	Partner	319H455: Evaluate structure step revisions.	\$925	1.60	\$1,480.00
3/7/2019	Kristin Pickton Olesen	Director	319H456: Meeting with A. Sexton (Kirkland & Ellis) to discuss modeling of the Oxford and Kemmerer sale deliverable.	\$725	2.00	\$1,450.00
3/7/2019	Shivani Rumalla	Senior Associate	319H457: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$400	0.70	\$280.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/7/2019	Peyman Yousefy	Manager	319H458: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.70	\$402.50
3/7/2019	Cecilia Weigman	Intern	319H459: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$300	0.70	\$210.00
3/7/2019	G. David Klein	Partner	319H460: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.70	\$647.50
3/7/2019	Peyman Yousefy	Manager	319H461: Meeting with Kirkland & Ellis, E&Y audit team, C. Weigman, and D. Klein (PwC) to discuss tax audit of the bankruptcy.	\$575	0.90	\$517.50
3/7/2019	Cecilia Weigman	Intern	319H462: Meeting with Kirkland & Ellis, E&Y audit team, D. Yousefy, and D. Klein (PwC) to discuss tax audit of the bankruptcy.	\$300	0.90	\$270.00
3/7/2019	G. David Klein	Partner	319H463: Meeting with Kirkland & Ellis, E&Y audit team, C. Weigman, and D. Yousefy (PwC) to discuss tax audit of the bankruptcy.	\$925	0.90	\$832.50
3/8/2019	Peyman Yousefy	Manager	319H464: Updates to the structure slides for partner review comments.	\$575	3.10	\$1,782.50
3/8/2019	Cecilia Weigman	Intern	319H465: Update new step plan Power Point.	\$300	0.80	\$240.00
3/11/2019	Shivani Rumalla	Senior Associate	319H466: Prepare updates to the structure deck.	\$400	4.60	\$1,840.00
3/11/2019	Cecilia Weigman	Intern	319H467: Update new step plan Power Point.	\$300	1.20	\$360.00
3/12/2019	Shivani Rumalla	Senior Associate	319H468: Prepare updates to the structure deck.	\$400	1.40	\$560.00
3/12/2019	Peyman Yousefy	Manager	319H469: Review revenue recognition items.	\$575	0.40	\$230.00
3/12/2019	Peyman Yousefy	Manager	319H470: Review and edits to the updated structure slides.	\$575	2.40	\$1,380.00
3/12/2019	Peyman Yousefy	Manager	319H471: Updates to the attribute reduction model.	\$575	2.30	\$1,322.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/12/2019	G. David Klein	Partner	319H472: Review revenue recognition matters.	\$925	1.30	\$1,202.50
3/12/2019	G. David Klein	Partner	319H473: Step plan review.	\$925	0.80	\$740.00
3/12/2019	Kristin Pickton Olesen	Director	319H474: Review and update working capital and assess impact on the transaction.	\$725	3.00	\$2,175.00
3/12/2019	Scott Robert Dillow	Partner	319H475: Review working capital.	\$925	2.00	\$1,850.00
3/12/2019	Kristin Pickton Olesen	Director	319H476: Meeting with A. Sexton (Kirkland & Ellis) and S. Dillow (PwC) to discuss assumptions and remaining balance sheet.	\$725	3.00	\$2,175.00
3/12/2019	Scott Robert Dillow	Partner	319H477: Meeting with A. Sexton (Kirkland & Ellis) and K. Olesen (PwC) to discuss assumptions and remaining balance sheet items.	\$925	3.00	\$2,775.00
3/12/2019	Peyman Yousefy	Manager	319H478: Meeting with C. Weigman (PwC) to review updated structure slides.	\$575	0.50	\$287.50
3/12/2019	Cecilia Weigman	Intern	319H479: Meeting with D. Yousefy (PwC) to review updated structure slides.	\$300	0.50	\$150.00
3/12/2019	Peyman Yousefy	Manager	319H480: Meeting with D. Klein (PwC) to review master limited partnership issues.	\$575	0.60	\$345.00
3/12/2019	G. David Klein	Partner	319H481: Meeting with D. Yousefy (PwC) to review master limited partnership issues.	\$925	0.60	\$555.00
3/13/2019	Shivani Rumalla	Senior Associate	319H482: Review and update the bankruptcy model.	\$400	2.10	\$840.00
3/13/2019	Peyman Yousefy	Manager	319H483: Research related to revenue recognition issues.	\$575	3.60	\$2,070.00
3/13/2019	Peyman Yousefy	Manager	319H484: Updates to the model for MLP issues.	\$575	2.20	\$1,265.00
3/13/2019	Cecilia Weigman	Intern	319H485: Review the bankruptcy model.	\$300	0.50	\$150.00
3/13/2019	Cecilia Weigman	Intern	319H486: Review sources for tax law citations.	\$300	3.50	\$1,050.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/13/2019	Cecilia Weigman	Intern	319H487: Prepare summary from meeting with E&Y.	\$300	1.20	\$360.00
3/13/2019	G. David Klein	Partner	319H488: Review revenue recognition matters.	\$925	2.90	\$2,682.50
3/13/2019	G. David Klein	Partner	319H489: Review attribute model updates.	\$925	0.80	\$740.00
3/13/2019	Kristin Pickton Olesen	Director	319H490: Prepare analysis of the transactions and balance sheet.	\$725	4.00	\$2,900.00
3/13/2019	Kristin Pickton Olesen	Director	319H491: Meeting with S. Dillow (PwC) to review the model and assumptions.	\$725	4.00	\$2,900.00
3/13/2019	Scott Robert Dillow	Partner	319H492: Meeting with K. Olesen (PwC) to review the model and assumptions.	\$925	4.00	\$3,700.00
3/13/2019	Peyman Yousefy	Manager	319H493: Call with A. Sexton (Kirkland & Ellis) and M. Karas (WLB) to discuss revenue recognition issues.	\$575	0.60	\$345.00
3/13/2019	Cecilia Weigman	Intern	319H494: Meeting with A. Sexton (Kirkland & Ellis) to discuss tax provision timing adjustment issue.	\$300	0.60	\$180.00
3/14/2019	Peyman Yousefy	Manager	319H495: Research related to investment unit rules.	\$575	3.80	\$2,185.00
3/14/2019	Cecilia Weigman	Intern	319H496: Prepare summary from meeting with E&Y and send to D. Yousefy (PwC) for review.	\$300	1.00	\$300.00
3/14/2019	G. David Klein	Partner	319H497: Investment unit rule research, consider potential cod impact.	\$925	1.80	\$1,665.00
3/14/2019	Kristin Pickton Olesen	Director	319H498: Circulate assumptions and request more detail on prepaid expenses and additional Q4 liabilities.	\$725	2.00	\$1,450.00
3/14/2019	Kristin Pickton Olesen	Director	319H499: Update model to reflect new agreed on asset prices.	\$725	4.00	\$2,900.00
3/14/2019	Scott Robert Dillow	Partner	319H500: Review assumptions and Q4 liabilities.	\$925	2.00	\$1,850.00
3/14/2019	Scott Robert Dillow	Partner	319H501: Review updated model.	\$925	2.00	\$1,850.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
Subtotal - Hours and Compensation - Tax Attribute Reduction Modeling and Related Computations						239.40 \$156,832.50
<u>Tax Structuring (taxable separation, tax-free spin-off, etc.)</u>						
2/6/2019	Shivani Rumalla	Senior Associate	319H502: Prepare updates to the Kramer Levin step deck.	\$400	0.60	\$240.00
2/7/2019	Shivani Rumalla	Senior Associate	319H503: Prepare updates to the Kramer Levin step deck.	\$400	2.60	\$1,040.00
2/11/2019	Shivani Rumalla	Senior Associate	319H504: Prepare updates to the Kramer Levin step deck.	\$400	1.20	\$480.00
2/13/2019	Olivia Ley Orobona	Director	319H505: Review the interest deductibility issue and 108(e)(2).	\$775	3.00	\$2,325.00
2/14/2019	Shivani Rumalla	Senior Associate	319H506: Prepare updates to the Kramer Levin step deck.	\$400	1.10	\$440.00
2/15/2019	Shivani Rumalla	Senior Associate	319H507: Prepare updates to the Kramer Levin step deck.	\$400	0.30	\$120.00
2/22/2019	Eileen Elizabeth Biggs	Senior Associate	319H508: Draft updated step deck with/without tax consequences for Kramer Levin.	\$400	0.40	\$160.00
2/27/2019	Eileen Elizabeth Biggs	Senior Associate	319H509: Updates to the step plan for Canada tax issues.	\$400	0.40	\$160.00
2/27/2019	Shivani Rumalla	Senior Associate	319H510: Prepare updates to the Kramer Levin step deck.	\$400	4.00	\$1,600.00
2/27/2019	Shivani Rumalla	Senior Associate	319H511: Continue to prepare updates to the Kramer Levin step deck.	\$400	1.60	\$640.00
2/28/2019	Shivani Rumalla	Senior Associate	319H512: Prepare updates to the Kramer Levin step deck.	\$400	4.00	\$1,600.00
2/28/2019	Shivani Rumalla	Senior Associate	319H513: Continue to prepare updates to the Kramer Levin step deck.	\$400	4.00	\$1,600.00
2/28/2019	Shivani Rumalla	Senior Associate	319H514: Updating transaction deck.	\$400	0.10	\$40.00
3/1/2019	Shivani Rumalla	Senior Associate	319H515: Update the Kramer Levin step deck.	\$400	5.00	\$2,000.00
Subtotal - Hours and Compensation - Tax Structuring (taxable separation, tax-free spin-off, etc.)						28.30 \$12,445.00

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<u>Stock Basis Analysis</u>						
2/8/2019	Jessica Cummings	Manager	319H516: Invoice analysis and next steps.	\$575	0.30	\$172.50
2/8/2019	Alicia Catherine Roberts	Senior Associate	319H517: Review intercompany workflow.	\$400	1.00	\$400.00
2/8/2019	Christopher W Bell	Manager	319H518: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.60	\$345.00
2/12/2019	Alicia Catherine Roberts	Senior Associate	319H519: Updates to intercompany workflow based on Client comments.	\$400	1.30	\$520.00
2/15/2019	Christopher W Bell	Manager	319H520: Read transaction step slides provided by M&A team.	\$575	1.00	\$575.00
2/15/2019	Christopher W Bell	Manager	319H521: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.50	\$287.50
2/15/2019	John Francis Manning	Partner	319H522: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.50	\$462.50
2/19/2019	Nicole Brigati	Director	319H523: Meeting with D. Klein, J. Kulich, and D. Yousefy (PwC) to discuss bankruptcy timeframe.	\$725	0.50	\$362.50
2/22/2019	Nicole Brigati	Director	319H524: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$725	0.40	\$290.00
2/22/2019	Christopher W Bell	Manager	319H525: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.40	\$230.00
2/22/2019	John Francis Manning	Partner	319H526: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.40	\$370.00
3/1/2019	Nicole Brigati	Director	319H527: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$725	0.60	\$435.00

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3/1/2019	Christopher W Bell	Manager	319H528: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.60	\$345.00
3/7/2019	John Francis Manning	Partner	319H529: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.70	\$647.50
3/7/2019	Christopher W Bell	Manager	319H530: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$575	0.70	\$402.50
3/13/2019	Christopher W Bell	Manager	319H531: Prepare email to PwC team regarding potential basis updates related to timing adjustments.	\$575	0.40	\$230.00
3/13/2019	Alicia Catherine Roberts	Senior Associate	319H532: Review open items related to the stock basis analysis.	\$400	0.80	\$320.00
Subtotal - Hours and Compensation - Stock Basis Analysis						10.70 \$6,395.00
State and Local Bankruptcy Tax Services						
3/8/2019	Seth T Petterson	Director	319H533: Quantify sales tax exposure related to sale of assets.	\$725	1.20	\$870.00
3/8/2019	Weston Joseph Smith	Manager	319H534: Review Client materials and tax law.	\$575	1.00	\$575.00
3/11/2019	Seth T Petterson	Director	319H535: Discussion with management regarding the proper information to collect for sales tax quantification of assets sold and value for sales tax purposes.	\$725	0.90	\$652.50
3/11/2019	Peter Loc Tran	Associate	319H536: Perform research, analysis, and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$300	2.30	\$690.00
3/11/2019	Christopher Sharpe	Director	319H537: Review analysis and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$725	2.60	\$1,885.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/12/2019	Seth T Petterson	Director	319H538: Review the transaction to understand what was sold as part of the reorganization and review of the draft step plan for purposes of quantifying sales tax.	\$725	1.80	\$1,305.00
3/12/2019	Peter Loc Tran	Associate	319H539: Perform research, analysis, and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$300	3.60	\$1,080.00
3/13/2019	Seth T Petterson	Director	319H540: Review necessary sales tax information.	\$725	2.10	\$1,522.50
3/13/2019	Todd Roberts	Partner	319H541: Review NOL calculation and research state issues.	\$925	3.00	\$2,775.00
3/13/2019	Peter Loc Tran	Associate	319H542: Perform research, analysis, and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$300	1.90	\$570.00
3/13/2019	Christopher Sharpe	Director	319H543: Review analysis and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$725	1.20	\$870.00
3/14/2019	Peter Loc Tran	Associate	319H544: Perform research, analysis, and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$300	2.40	\$720.00
3/14/2019	James B Levinson	Partner	319H545: Review analysis and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$925	1.90	\$1,757.50
3/14/2019	Christopher Sharpe	Director	319H546: Review analysis and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$725	1.70	\$1,232.50
Subtotal - Hours and Compensation - State and Local Bankruptcy Tax Services						27.60 \$16,505.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
<u>Federal Tax Bankruptcy Tax Services</u>						
2/1/2019	Andrew James Gavin	Manager	319H547: TI calculation update for 163j regulations.	\$575	0.70	\$402.50
2/1/2019	Hallie Ann Caywood	Partner	319H548: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.50	\$462.50
2/8/2019	Hallie Ann Caywood	Partner	319H549: Review 163j limit calculation regarding potential depletion impact.	\$925	1.40	\$1,295.00
2/8/2019	Hallie Ann Caywood	Partner	319H550: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.60	\$555.00
2/22/2019	Shivani Rumalla	Senior Associate	319H551: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$400	0.40	\$160.00
2/26/2019	Andrew James Gavin	Manager	319H552: TI calculation update for 163j regulations.	\$575	0.70	\$402.50
3/1/2019	Hallie Ann Caywood	Partner	319H553: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.60	\$555.00
3/4/2019	Cole Wilder	Associate	319H554: Review court docket to identify important tax related documents.	\$300	3.30	\$990.00
3/5/2019	Cole Wilder	Associate	319H555: Review Intercompany Settlement Term Sheet.	\$300	1.00	\$300.00
3/5/2019	Cole Wilder	Associate	319H556: Review Kemmerer Sale.	\$300	0.90	\$270.00
3/5/2019	Cole Wilder	Associate	319H557: Review court docket to identify important tax related documents.	\$300	2.30	\$690.00
3/6/2019	Cole Wilder	Associate	319H558: Review the successful bid of Kemmerer.	\$300	0.60	\$180.00
3/6/2019	Cole Wilder	Associate	319H559: Review court docket to identify important tax related documents.	\$300	2.00	\$600.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/7/2019	Cole Wilder	Associate	319H560: Review Kemmerer sale documents.	\$300	0.60	\$180.00
3/7/2019	Cole Wilder	Associate	319H561: Review Oxford sale documents.	\$300	0.60	\$180.00
3/7/2019	Cole Wilder	Associate	319H562: Review Intercompany Settlement Term Sheet.	\$300	0.40	\$120.00
3/7/2019	Hallie Ann Caywood	Partner	319H563: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.70	\$647.50
3/7/2019	Shivani Rumalla	Senior Associate	319H564: Meeting with H. Caywood (PwC) and E&Y to discuss tax restructuring.	\$400	1.10	\$440.00
3/7/2019	Hallie Ann Caywood	Partner	319H565: Meeting with S. Rumalla (PwC) and E&Y to discuss tax restructuring.	\$925	1.10	\$1,017.50
3/11/2019	Hallie Ann Caywood	Partner	319H566: Review of planned emergence steps between K&E, PwC, and Westmoreland.	\$925	0.50	\$462.50
3/11/2019	Andrew James Gavin	Manager	319H567: TI projection for 2019 updated to reflect 20% of the year rather than 25%.	\$575	3.80	\$2,185.00
3/12/2019	Blayne J Mercil	Director	319H568: Analysis of revenue recognition methods for book and tax purposes pursuant to ASC 606 and section 451(b).	\$725	2.60	\$1,885.00
3/12/2019	Hallie Ann Caywood	Partner	319H569: Review the Company's background information provided and consider tax accounting consequences.	\$925	1.50	\$1,387.50
3/12/2019	Hallie Ann Caywood	Partner	319H570: Review book revenue recognition change and impact on tax revenue recognition.	\$925	2.00	\$1,850.00
3/12/2019	Hallie Ann Caywood	Partner	319H571: Meeting with M. Karas (WLB) and A. Sexton (Kirkland & Ellis) regarding method change, timing of income recognition, technical tax application, potential impact on model, and indirect impacts on depletion.	\$925	1.50	\$1,387.50

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Exhibit C

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation	
3/13/2019	Blayne J Mercil	Director	319H572: Analysis of revenue recognition methods for book and tax purposes pursuant to ASC 606 and section 451(b).	\$725	2.50	\$1,812.50	
3/13/2019	Annette Smith	Partner	319H573: Analysis of section 451(b).	\$950	0.50	\$475.00	
3/13/2019	Hallie Ann Caywood	Partner	319H574: Revenue recognition tax technical analysis regarding 451(b) and ASC 606 adoption.	\$925	3.50	\$3,237.50	
3/13/2019	Hallie Ann Caywood	Partner	319H575: Continue to review revenue recognition tax technical analysis regarding 451(b) and ASC 606 adoption.	\$925	2.40	\$2,220.00	
3/13/2019	Christopher Wesley Call	Partner	319H576: Review applicability of new IRC section 451(b) to Westmoreland's right to reimbursement under coal supply contracts with customers for costs of reclamation that are performed after it delivers coal to its customers.	\$950	1.50	\$1,425.00	
Subtotal - Hours and Compensation - Federal Tax Bankruptcy Tax Services						41.80	\$27,775.00
<u>International Tax Bankruptcy Tax Services</u>							
2/1/2019	John Kulich	Partner	319H577: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.50	\$462.50	
2/7/2019	Jonathan B Callister	Manager	319H578: Review legal team comments related to the proposed step plan.	\$575	0.40	\$230.00	
2/8/2019	John Kulich	Partner	319H579: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.60	\$555.00	
2/12/2019	Jonathan B Callister	Manager	319H580: Review Subpart F considerations and provide response to Subpart F questions.	\$575	0.90	\$517.50	
2/13/2019	John Kulich	Partner	319H581: Review and respond to comments from the lawyers related to the proposed step plan.	\$925	1.70	\$1,572.50	

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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/13/2019	Jonathan B Callister	Manager	319H582: Provide response to the legal teams Subpart F questions.	\$575	0.70	\$402.50
2/14/2019	John Kulich	Partner	319H583: Call with WCC to answer questions related to GILTI.	\$925	0.40	\$370.00
2/14/2019	John Kulich	Partner	319H584: Call with WCC to answer questions related to Subpart F.	\$925	0.20	\$185.00
2/15/2019	John Kulich	Partner	319H585: Review and respond to questions related to BEAT payments.	\$925	0.30	\$277.50
2/15/2019	John Kulich	Partner	319H586: Review the step plan.	\$925	0.40	\$370.00
2/15/2019	John Kulich	Partner	319H587: Review the finalized proposed step plan slide deck.	\$925	1.90	\$1,757.50
2/15/2019	John Kulich	Partner	319H588: Consider repatriation flows and options along with guidance on proposed regulations that have not yet been finalized.	\$925	0.80	\$740.00
2/15/2019	Jonathan B Callister	Manager	319H589: Provide response to Subpart F questions.	\$575	0.40	\$230.00
2/15/2019	John Kulich	Partner	319H590: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.50	\$462.50
2/18/2019	John Kulich	Partner	319H591: Address questions from team related to revisions to the step plan.	\$925	0.30	\$277.50
2/19/2019	John Kulich	Partner	319H592: Meeting with D. Klein, N. Brigati, and D. Yousefy (PwC) to discuss bankruptcy timeframe.	\$925	0.50	\$462.50
2/22/2019	John Kulich	Partner	319H593: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.40	\$370.00
2/25/2019	Jonathan B Callister	Manager	319H594: Review Canadian amalgamation and update US tax considerations for amalgamation.	\$575	1.40	\$805.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/25/2019	Matthew Colicchia	Associate	319H595: Review and understand the changes made by J. Callister (PwC) to the GILTI calculation.	\$300	1.80	\$540.00
2/26/2019	Jonathan B Callister	Manager	319H596: Review the Kramer Levin updated step plan and analyze the change in the Canadian Amalgamation.	\$575	1.30	\$747.50
2/27/2019	John Kulich	Partner	319H597: Research FIRPTA considerations related to the proposed step plan.	\$925	2.10	\$1,942.50
2/27/2019	Jonathan B Callister	Manager	319H598: Section 267A research related to the effects of the Canadian Amalgamation change.	\$575	0.70	\$402.50
2/28/2019	Huey Jer Lim	Manager	319H599: Perform FIRPTA Query.	\$575	1.00	\$575.00
2/28/2019	Eileen M Scott	Senior Managing Director	319H600: Review FIRPTA issues.	\$875	1.20	\$1,050.00
2/28/2019	John Kulich	Partner	319H601: Review FIRPTA considerations with PwC WNTS.	\$925	0.60	\$555.00
2/28/2019	John Kulich	Partner	319H602: FIRPTA analysis with respect to creditors including the "sense check" with revised Canadian values.	\$925	3.10	\$2,867.50
2/28/2019	Jonathan B Callister	Manager	319H603: Analysis of FIRPTA related to a G-reorganization and the application of FIRPTA to creditors taking ownership of new shares.	\$575	4.30	\$2,472.50
3/1/2019	John Kulich	Partner	319H604: Review GILTI calculation.	\$925	0.50	\$462.50
3/1/2019	John Kulich	Partner	319H605: Review FIRPTA analysis.	\$925	0.80	\$740.00
3/1/2019	Susan Conklin	Director	319H606: Review G reorg FIRPTA holding period of stock.	\$775	0.50	\$387.50
3/1/2019	John Kulich	Partner	319H607: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.60	\$555.00

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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/6/2019	John Kulich	Partner	319H608: Review the final restructuring deck with US tax considerations.	\$925	4.30	\$3,977.50
3/6/2019	Elizabeth Suzanne Hillman	Manager	319H609: Review the Canadian hybrid debt unwind.	\$575	0.30	\$172.50
3/7/2019	John Kulich	Partner	319H610: Review final restructuring deck with US tax considerations.	\$925	4.80	\$4,440.00
3/7/2019	John Kulich	Partner	319H611: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.70	\$647.50
3/8/2019	John Kulich	Partner	319H612: Review draft Omnibus agreement.	\$925	2.30	\$2,127.50
3/8/2019	John Kulich	Partner	319H613: Review restructuring deck and send to lawyers.	\$925	1.30	\$1,202.50
3/8/2019	Elizabeth Suzanne Hillman	Manager	319H614: Analysis of Omnibus agreement and intercompany notes for hybrid debt.	\$575	0.20	\$115.00
3/9/2019	John Kulich	Partner	319H615: Analyze the flow of funds to create new intercompany notes.	\$925	1.90	\$1,757.50
3/9/2019	John Kulich	Partner	319H616: Review Omnibus agreement and cash flow.	\$925	1.30	\$1,202.50
3/10/2019	John Kulich	Partner	319H617: Review the intercompany agreements from 2014 and 2016.	\$925	2.70	\$2,497.50
3/11/2019	John Kulich	Partner	319H618: Review the Canadian closing structure.	\$925	1.20	\$1,110.00
3/11/2019	John Kulich	Partner	319H619: Review draft legal agreements related to the restructuring.	\$925	4.30	\$3,977.50
3/11/2019	Kevin Liss	Director	319H620: Review the proposed hybrid debt unwind plan.	\$775	1.10	\$852.50
3/11/2019	Elizabeth Suzanne Hillman	Manager	319H621: Review Canadian hybrid debt unwind and draft legal agreements.	\$575	2.40	\$1,380.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/11/2019	Anna Turova	Associate	319H622: Analysis of the Canadian hybrid debt unwind and draft legal agreement.	\$300	2.90	\$870.00
3/12/2019	John Kulich	Partner	319H623: Review restructuring legal documents and tax comments.	\$925	4.40	\$4,070.00
3/12/2019	John Kulich	Partner	319H624: Continue to review restructuring legal documents and tax comments.	\$925	4.30	\$3,977.50
3/12/2019	Kevin Liss	Director	319H625: Review legal documents related hybrid debt unwind.	\$775	2.00	\$1,550.00
3/12/2019	Elizabeth Suzanne Hillman	Manager	319H626: Legal agreement review related to the hybrid debt unwind.	\$575	1.60	\$920.00
3/13/2019	John Kulich	Partner	319H627: Review filing requirements after restructuring and Form 8832.	\$925	4.40	\$4,070.00
3/13/2019	John Kulich	Partner	319H628: Review legal documents and various emails from lawyers and Canada regarding the same.	\$925	3.90	\$3,607.50
3/13/2019	John Kulich	Partner	319H629: Review WCC compliance requirements and matrix start up.	\$925	1.30	\$1,202.50
3/13/2019	Elizabeth Suzanne Hillman	Manager	319H630: Review legal agreements and send emails regarding Canadian hybrid unwind.	\$575	0.80	\$460.00
3/13/2019	Jacob Rosenberg	Manager	319H631: Prepare compliance matrix for WCC.	\$575	1.80	\$1,035.00
3/14/2019	John Kulich	Partner	319H632: WCC legal document review.	\$925	4.30	\$3,977.50
3/14/2019	Jacob Rosenberg	Manager	319H633: Prepare compliance matrix for WCC.	\$575	4.00	\$2,300.00
3/14/2019	Jacob Rosenberg	Manager	319H634: Continue to prepare compliance matrix for WCC.	\$575	2.00	\$1,150.00
3/15/2019	John Kulich	Partner	319H635: WCC legal document review.	\$925	4.30	\$3,977.50
3/15/2019	Jacob Rosenberg	Manager	319H636: Prepare compliance matrix for WCC.	\$575	4.30	\$2,472.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/15/2019	Jacob Rosenberg	Manager	319H637: Continue to prepare compliance matrix for WCC.	\$575	3.70	\$2,127.50
Subtotal - Hours and Compensation - International Tax Bankruptcy Tax Services						\$86,572.50
<u>Transaction Costs Analysis</u>						
2/5/2019	Hien T. Lyons	Manager	319H638: Review documents received from the Client.	\$575	1.00	\$575.00
2/5/2019	Hien T. Lyons	Manager	319H639: Analysis of invoices received.	\$575	1.00	\$575.00
2/6/2019	Alicia Catherine Roberts	Senior Associate	319H640: Analysis of invoices received.	\$400	0.40	\$160.00
2/6/2019	Hien T. Lyons	Manager	319H641: Research background information on the transaction.	\$575	0.40	\$230.00
2/6/2019	Hien T. Lyons	Manager	319H642: Review invoices and service provider detail.	\$575	1.70	\$977.50
2/7/2019	Alicia Catherine Roberts	Senior Associate	319H643: Update workflows.	\$400	1.60	\$640.00
2/7/2019	Scott Sidnam	Associate	319H644: Review invoice listing spreadsheet.	\$300	1.10	\$330.00
2/7/2019	Hien T. Lyons	Manager	319H645: Research background information on the transaction.	\$575	0.50	\$287.50
2/7/2019	Hien T. Lyons	Manager	319H646: Review invoice analysis.	\$575	0.80	\$460.00
2/8/2019	Alicia Catherine Roberts	Senior Associate	319H647: Update invoice analysis.	\$400	0.30	\$120.00
2/8/2019	Hien T. Lyons	Manager	319H648: Review Client related correspondences.	\$575	0.40	\$230.00
2/11/2019	Scott Sidnam	Associate	319H649: Review invoice listing, formulate open items list.	\$300	3.80	\$1,140.00
2/12/2019	Scott Sidnam	Associate	319H650: Review invoice listing.	\$300	4.10	\$1,230.00
2/13/2019	Alicia Catherine Roberts	Senior Associate	319H651: Analysis and review of invoices received and open items to date.	\$400	1.50	\$600.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/13/2019	Scott Sidnam	Associate	319H652: Update invoice listing for contact information.	\$300	0.30	\$90.00
2/14/2019	Alicia Catherine Roberts	Senior Associate	319H653: Meeting with S. Sidnam (PwC) to discuss next steps.	\$400	0.30	\$120.00
2/14/2019	Scott Sidnam	Associate	319H654: Meeting with A. Roberts (PwC) to discuss next steps.	\$300	0.30	\$90.00
2/15/2019	Hien T. Lyons	Manager	319H655: Review public documents; understand form of transaction and structure.	\$575	0.60	\$345.00
2/21/2019	Alicia Catherine Roberts	Senior Associate	319H656: Analyzing information received.	\$400	0.50	\$200.00
2/21/2019	Hien T. Lyons	Manager	319H657: Review public documents; understand form of transaction and structure.	\$575	1.60	\$920.00
3/13/2019	Alicia Catherine Roberts	Senior Associate	319H658: Review open items related to the transaction cost analysis.	\$400	0.50	\$200.00
Subtotal - Hours and Compensation - Transaction Costs Analysis					22.70	\$9,520.00
<i>Subtotal - Hours and Compensation - Tax Consulting Services</i>					480.10	\$316,045.00
<i>Transfer Pricing Services</i>						
<u>Intercompany Consulting</u>						
2/4/2019	Stephanie Soles Ramirez	Senior Associate	319H659: Call with M. Karas (WLB) to discuss cost allocation model.	\$400	1.00	\$400.00
2/6/2019	Stephanie Soles Ramirez	Senior Associate	319H660: Prepare transfer pricing documentation for cost allocation model.	\$400	0.50	\$200.00
2/7/2019	Stephanie Soles Ramirez	Senior Associate	319H661: Prepare transfer pricing documentation for cost allocation model.	\$400	0.50	\$200.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/8/2019	Stephanie Soles Ramirez	Senior Associate	319H662: Prepare transfer pricing documentation for cost allocation model.	\$400	1.00	\$400.00
2/15/2019	Daniel Benjamin Alter	Partner	319H663: Review the alternate approaches for the cost allocation.	\$925	1.00	\$925.00
2/18/2019	Stephanie Soles Ramirez	Senior Associate	319H664: Respond to Client questions regarding the cost allocation model.	\$400	0.70	\$280.00
2/19/2019	Daniel Benjamin Alter	Partner	319H665: Review Client email on the proposed changes to the cost allocation model.	\$925	0.50	\$462.50
2/20/2019	Krunal Nitin Shah	Manager	319H666: Review the cost allocation model.	\$575	3.00	\$1,725.00
2/20/2019	Stephanie Soles Ramirez	Senior Associate	319H667: Process changes to the cost allocation model.	\$400	4.70	\$1,880.00
2/20/2019	Daniel Benjamin Alter	Partner	319H668: Meeting with M. Karas (WLB) to discuss the cost allocation recharges.	\$925	1.00	\$925.00
2/25/2019	Daniel Benjamin Alter	Partner	319H669: Review Client email on the proposed changes to the cost allocation model.	\$925	0.50	\$462.50
2/28/2019	Daniel Benjamin Alter	Partner	319H670: Review Client email on the proposed changes to the cost allocation model.	\$925	0.50	\$462.50
Subtotal - Hours and Compensation - Intercompany Consulting					14.90	\$8,322.50
<u>Additional Transfer Pricing services</u>						
2/19/2019	Stephanie Soles Ramirez	Senior Associate	319H671: Compare cost allocation recharges between FY2017 and FY2018.	\$400	2.60	\$1,040.00
2/20/2019	Daniel Benjamin Alter	Partner	319H672: Review comparison of cost allocation recharges between FY2017 and FY2018.	\$925	0.50	\$462.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation	
2/21/2019	Krunal Nitin Shah	Manager	319H673: Review and comparison of the cost allocation recharges between FY2017 and FY2018.	\$575	2.00	\$1,150.00	
2/21/2019	Stephanie Soles Ramirez	Senior Associate	319H674: Review indirect allocation method for computing the cost allocation for FY2019.	\$400	0.50	\$200.00	
2/22/2019	Krunal Nitin Shah	Manager	319H675: Review and comparison of the cost allocation recharges between FY2017 and FY2018.	\$575	2.00	\$1,150.00	
2/26/2019	Krunal Nitin Shah	Manager	319H676: Review the use of indirect allocation method for computing the cost allocation for FY2019.	\$575	2.00	\$1,150.00	
2/28/2019	Stephanie Soles Ramirez	Senior Associate	319H677: Review the indirect allocation method for computing the cost allocation for FY2019.	\$400	1.00	\$400.00	
3/1/2019	Daniel Benjamin Alter	Partner	319H678: Review of Westmoreland Coal Company Canada Note Transfer Pricing report.	\$925	0.50	\$462.50	
3/1/2019	Brian Kasper	Director	319H679: Perform Canada Note Transfer Pricing report review.	\$725	2.00	\$1,450.00	
3/15/2019	Daniel Benjamin Alter	Partner	319H680: Review of comments on Westmoreland Coal Company Canada Note Transfer Pricing report.	\$925	0.50	\$462.50	
Subtotal - Hours and Compensation - Additional Transfer Pricing services						13.60	\$7,927.50
Subtotal - Hours and Compensation - Transfer Pricing Services						28.50	\$16,250.00
Tax Provision Services							
<u>Tax Provision</u>							
2/22/2019	Hallie Ann Caywood	Partner	319H681: Weekly update call with A. Sexton (Kirkland & Ellis), M. Karas (WLB), and PwC professionals.	\$925	0.40	\$370.00	
2/24/2019	Audrey A Bostedt	Director	319H682: Review year end tax provision.	\$725	1.00	\$725.00	

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/24/2019	Hallie Ann Caywood	Partner	319H683: Review provision areas.	\$925	1.50	\$1,387.50
2/26/2019	Hallie Ann Caywood	Partner	319H684: Review 2018 tax provision and VA memo.	\$925	2.50	\$2,312.50
2/27/2019	Hallie Ann Caywood	Partner	319H685: Review year end tax provision.	\$925	2.50	\$2,312.50
2/28/2019	Audrey A Bostedt	Director	319H686: Review year end tax provision.	\$725	1.50	\$1,087.50
2/28/2019	Hallie Ann Caywood	Partner	319H687: Review year end tax provision.	\$925	1.60	\$1,480.00
3/1/2019	Hallie Ann Caywood	Partner	319H688: Review APB 23 calculation.	\$925	1.00	\$925.00
3/1/2019	Audrey A Bostedt	Director	319H689: Review year end tax provision for Westmoreland.	\$725	1.00	\$725.00
3/5/2019	Hallie Ann Caywood	Partner	319H690: Review provision, draft comments.	\$925	2.50	\$2,312.50
3/5/2019	Audrey A Bostedt	Director	319H691: Review year end tax provision for Westmoreland.	\$725	2.00	\$1,450.00
3/6/2019	Audrey A Bostedt	Director	319H692: Review year end tax provision for Westmoreland.	\$725	0.50	\$362.50
3/7/2019	Hallie Ann Caywood	Partner	319H693: Review updated provision.	\$925	0.50	\$462.50
3/7/2019	Audrey A Bostedt	Director	319H694: Review year end tax provision for Westmoreland.	\$725	1.00	\$725.00
3/10/2019	Hallie Ann Caywood	Partner	319H695: Review comments received from Ryan and prepare email to team to address.	\$925	1.00	\$925.00
3/11/2019	Hallie Ann Caywood	Partner	319H696: Tax provision review regarding 163j positions/international comments.	\$925	2.50	\$2,312.50
3/11/2019	Audrey A Bostedt	Director	319H697: Review provision related emails.	\$725	0.50	\$362.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/12/2019	Hallie Ann Caywood	Partner	319H698: Review book revenue recognition change and impact on tax revenue recognition related to the tax provision.	\$925	1.50	\$1,387.50
3/12/2019	Audrey A Bostedt	Director	319H699: Researching impacts of 481(a) to 163(j) and depletion.	\$725	5.00	\$3,625.00
3/13/2019	Hallie Ann Caywood	Partner	319H700: Review international provision updates.	\$925	0.30	\$277.50
3/13/2019	Audrey A Bostedt	Director	319H701: Review received revenue issue.	\$725	1.00	\$725.00
Subtotal - Hours and Compensation - Tax Provision						31.30 \$26,252.50
<u>International Tax Bankruptcy Tax Services</u>						
2/14/2019	Jonathan B Callister	Manager	319H702: Review GILTI and BEAT calculations for provision.	\$575	1.00	\$575.00
2/14/2019	Matthew Colicchia	Associate	319H703: Refresh GILTI calculation with FY18 trial balances for provision.	\$300	2.10	\$630.00
2/15/2019	Matthew Colicchia	Associate	319H704: Continue to refresh GILTI calculation with FY18 trial balances for provision.	\$300	4.20	\$1,260.00
2/15/2019	Matthew Colicchia	Associate	319H705: Refresh GILTI calculation with FY18 trial balances for provision.	\$300	3.90	\$1,170.00
2/17/2019	Matthew Colicchia	Associate	319H706: Refresh GILTI calculation with FY18 trial balances for provision.	\$300	2.60	\$780.00
2/18/2019	Adam Ellis	Senior Associate	319H707: Review and update GILTI calculation for provision.	\$400	1.20	\$480.00
2/18/2019	Jonathan B Callister	Manager	319H708: Final review of the proposed restructuring slide deck.	\$575	0.60	\$345.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/19/2019	Adam Ellis	Senior Associate	319H709: Review and update GILTI calculation for provision.	\$400	1.30	\$520.00
2/21/2019	Adam Ellis	Senior Associate	319H710: Review and update GILTI calculation for provision.	\$400	1.40	\$560.00
2/21/2019	Jonathan B Callister	Manager	319H711: Final review of the proposed restructuring slide deck.	\$575	0.50	\$287.50
2/22/2019	Adam Ellis	Senior Associate	319H712: Review and update GILTI calculation for provision.	\$400	1.60	\$640.00
2/22/2019	John Kulich	Partner	319H713: Review updated GILTI calculation.	\$925	1.80	\$1,665.00
2/22/2019	John Kulich	Partner	319H714: Review BEAT calculation.	\$925	0.70	\$647.50
2/25/2019	Adam Ellis	Senior Associate	319H715: Upload GILTI calculation and BEAT calculation.	\$400	0.40	\$160.00
2/27/2019	Jonathan B Callister	Manager	319H716: Review updated GILTI calculation for provision.	\$575	1.30	\$747.50
2/28/2019	Jonathan B Callister	Manager	319H717: Review updated GILTI calculation for provision.	\$575	3.70	\$2,127.50
3/1/2019	John Kulich	Partner	319H718: Review GILTI calculation for the provision.	\$925	0.30	\$277.50
3/1/2019	Jonathan B Callister	Manager	319H719: Review updated GILTI calculation for provision.	\$575	3.70	\$2,127.50
3/6/2019	Elizabeth Suzanne Hillman	Manager	319H720: Prepare for APB 23 conference call.	\$575	0.30	\$172.50
3/7/2019	Jonathan B Callister	Manager	319H721: Review and update PwC step plan based on updates to the legal step plan.	\$575	4.20	\$2,415.00
3/7/2019	Elizabeth Suzanne Hillman	Manager	319H722: Analysis and overview of 986(c) rules.	\$575	0.60	\$345.00
3/7/2019	Matthew Colicchia	Associate	319H723: Review 986(c) rules.	\$300	0.80	\$240.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/7/2019	John Kulich	Partner	319H724: Meeting with management regarding provision work performed.	\$925	2.00	\$1,850.00
3/7/2019	Elizabeth Suzanne Hillman	Manager	319H725: Attendance on APB 23 call.	\$575	1.10	\$632.50
3/8/2019	Elizabeth Suzanne Hillman	Manager	319H726: Review PTEP ordering rules on 986(c) calculation and distributions made during the year.	\$575	1.30	\$747.50
3/8/2019	Matthew Colicchia	Associate	319H727: Research related to PTEP and consider how the rules would affect WCC provision.	\$300	5.10	\$1,530.00
3/10/2019	John Kulich	Partner	319H728: Review audit related questions from E&Y and prepare response.	\$925	1.50	\$1,387.50
3/11/2019	John Kulich	Partner	319H729: Review 965 toll charge questions from E&Y.	\$925	0.50	\$462.50
3/11/2019	Elizabeth Suzanne Hillman	Manager	319H730: Review 986(c) calculation for provision.	\$575	3.30	\$1,897.50
3/11/2019	Elizabeth Suzanne Hillman	Manager	319H731: Review 965 questions from E&Y.	\$575	0.50	\$287.50
3/11/2019	Matthew Colicchia	Associate	319H732: Research 986(c) rules.	\$300	3.90	\$1,170.00
3/11/2019	Matthew Colicchia	Associate	319H733: Continue to research 986(c) rules and begin preparing workpaper for WCC provision.	\$300	6.70	\$2,010.00
3/12/2019	John Kulich	Partner	319H734: Review documents from E&Y.	\$925	1.00	\$925.00
3/12/2019	Elizabeth Suzanne Hillman	Manager	319H735: Review provision workpapers related to GILTI and 986(c).	\$575	3.80	\$2,185.00
3/12/2019	Elizabeth Suzanne Hillman	Manager	319H736: Continue to review provision workpapers related to GILTI and 986(c).	\$575	1.80	\$1,035.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation	
3/12/2019	Micah Joseph Gibson	Manager	319H737: Review 965 and 956 for WCC provision.	\$575	0.90	\$517.50	
3/12/2019	Matthew Colicchia	Associate	319H738: Prepare 986(c) calculation for WCC provision.	\$300	5.20	\$1,560.00	
3/12/2019	Matthew Colicchia	Associate	319H739: Continue to prepare the 986(c) calculation for WCC provision.	\$300	4.70	\$1,410.00	
3/12/2019	Elizabeth Suzanne Hillman	Manager	319H740: Discussion with WNTS regarding 956 considerations.	\$575	1.30	\$747.50	
3/13/2019	John Kulich	Partner	319H741: Review provision work and update restricted cash for 965 toll charge.	\$925	1.00	\$925.00	
3/13/2019	Elizabeth Suzanne Hillman	Manager	319H742: Update 986(c) workpaper for restricted cash.	\$575	2.70	\$1,552.50	
3/13/2019	Matthew Colicchia	Associate	319H743: Finalize 986(c) calculation for WCC provision.	\$300	3.10	\$930.00	
3/14/2019	Matthew Colicchia	Associate	319H744: Review WCC related documents.	\$300	0.40	\$120.00	
Subtotal - Hours and Compensation - International Tax Bankruptcy Tax Services						90.00	\$42,055.00
<i>Subtotal - Hours and Compensation - Tax Provision Services</i>						<i>121.30</i>	<i>\$68,307.50</i>
<i>Legal Entity Valuation</i>							
<i>Research & Data Analysis</i>							
3/4/2019	Ying Zhang	Director	319H745: Update the legal entity model for the allocated operating expenses.	\$807	2.00	\$1,614.00	
3/5/2019	Ying Zhang	Director	319H746: Reconcile the Canada mine valuation with the LOM forecast.	\$807	2.00	\$1,614.00	
Subtotal - Hours and Compensation - Research & Data Analysis						4.00	\$3,228.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
<u>Modeling</u>						
2/15/2019	Qian Yang	Senior Associate	319H747: Modify tax depreciation schedule to expand thru 2070.	\$517	2.50	\$1,292.50
2/15/2019	Qian Yang	Senior Associate	319H748: Build in corporate expense allocation workpaper to flow thru mine DCF.	\$517	2.00	\$1,034.00
2/15/2019	Qian Yang	Senior Associate	319H749: Update LE Summary for 4 scenarios based on updated DCF.	\$517	0.50	\$258.50
Subtotal - Hours and Compensation - Modeling						5.00 \$2,585.00
<i>Subtotal - Hours and Compensation - Legal Entity Valuation</i>						<i>9.00 \$5,813.00</i>
<u>WMLP Valuation Services</u>						
<u>Valuation Advisory Services</u>						
3/15/2019	PricewaterhouseCooPartners		319H750: Pursuant to the Statement of Work #3, WCC will share the cost of the services provided to WMLP equally (i.e., on a 50/50 basis). The breakout of the WMLP valuation services for February and March 2019 is (\$51,650.50*.50=\$25,825.25).	\$0	0.00	\$25,825.25
Subtotal - Hours and Compensation - Valuation Advisory Services						0.00 \$25,825.25
<i>Subtotal - Hours and Compensation - WMLP Valuation Services</i>						<i>0.00 \$25,825.25</i>
<u>Canadian Valuation Services</u>						
<u>Phase I Assessment of TCP</u>						
2/6/2019	Lauren Bermack	Director	319H751: Update meeting with T. Wong (PwC) to discuss contract summary and agenda points to be discussed with M. Karas (WLB).	\$807	0.50	\$403.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/6/2019	Timothy Wong	Manager	319H752: Update meeting with L. Bermack (PwC) to discuss contract summary and agenda points to be discussed with M. Karas (WLB).	\$628	0.50	\$314.00
2/7/2019	Timothy Wong	Manager	319H753: Discussion with M. Karas (WLB) regarding contracts provided.	\$628	1.00	\$628.00
2/14/2019	Lauren Bermack	Director	319H754: Review contract information provided based on updated comments from T. Wong's call with M. Karas (WLB).	\$807	0.60	\$484.20
2/18/2019	Joe Neilson	Director	319H755: Review the TCP engagement with PwC Canada team to confirm scope.	\$807	0.30	\$242.10
2/18/2019	Joe Neilson	Director	319H756: Discuss TCP engagement scope with M. Karas (WLB) to request fixed asset listings.	\$807	0.70	\$564.90
2/19/2019	Joe Neilson	Director	319H757: Prepare data request for WCC specific to obtaining age and condition information related to Canada mobile equipment.	\$807	0.40	\$322.80
2/19/2019	Joe Neilson	Director	319H758: Discuss Canada mobile equipment data request with Sean Fancy.	\$807	0.60	\$484.20
2/20/2019	Joe Neilson	Director	319H759: Review market research for used haul trucks and loaders.	\$807	0.30	\$242.10
2/20/2019	Joe Neilson	Director	319H760: Review cost approach model.	\$807	0.70	\$564.90
2/21/2019	Lauren Bermack	Director	319H761: Email correspondence with PwC Canada tax team and PwC US (capital equipment team).	\$807	0.60	\$484.20
2/22/2019	Joe Neilson	Director	319H762: Review cost approach.	\$807	1.00	\$807.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/22/2019	Joe Neilson	Director	319H763: Research market values for used draglines, shovels, and haul trucks from various internet market sources.	\$807	1.40	\$1,129.80
2/22/2019	Joe Neilson	Director	319H764: Review cost approach model.	\$807	0.60	\$484.20
2/22/2019	Doran McClellan	Senior Managing Director	319H765: Technical review of PP&E valuation.	\$898	1.00	\$898.00
2/22/2019	Lauren Bermack	Director	319H766: Update meeting with T. Wong (PwC) to discuss the call held with M. Karas (WLB) and if the contracts identified have value.	\$807	0.50	\$403.50
2/22/2019	Timothy Wong	Manager	319H767: Update meeting with L. Bermack (PwC) to discuss the call held with M. Karas (WLB) and if the contracts identified have value.	\$628	0.50	\$314.00
2/25/2019	Lakeisha Michelle Stephens	Paraprofessional	319H768: Perform market research on the machinery and equipment.	\$300	1.00	\$300.00
2/25/2019	Lauren Bermack	Director	319H769: Email correspondence with PwC US and PwC Canada tax teams related to status of analysis.	\$807	0.30	\$242.10
2/25/2019	Xiaohang Zhao	Senior Associate	319H770: Prepare the Westmoreland Canada model, combine files.	\$517	2.00	\$1,034.00
2/26/2019	Lauren Bermack	Director	319H771: Email correspondence with PwC US and PwC Canada tax teams related to status of analysis.	\$807	0.30	\$242.10
2/26/2019	Xiaohang Zhao	Senior Associate	319H772: Prepare the Westmoreland Canada model, combine files.	\$517	4.00	\$2,068.00
2/27/2019	Joe Neilson	Director	319H773: Review updated mobile equipment listing provided by Sean Fancey.	\$807	0.70	\$564.90
2/27/2019	Joe Neilson	Director	319H774: Review updated cost approach model.	\$807	1.00	\$807.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/27/2019	Lakeisha Michelle Stephens	Paraprofessional	319H775: Perform market research on the machinery and equipment.	\$300	3.00	\$900.00
2/27/2019	Xiaohang Zhao	Senior Associate	319H776: Update the cost approach model.	\$517	4.00	\$2,068.00
2/27/2019	Timothy Wong	Manager	319H777: Prepare the TCP valuation template analysis.	\$628	1.00	\$628.00
2/27/2019	Lauren Bermack	Director	319H778: Review TCP valuation template analysis.	\$807	2.40	\$1,936.80
2/27/2019	Joe Neilson	Director	319H779: Discuss updated mobile equipment listing with M. Karas (WLB).	\$807	0.30	\$242.10
2/28/2019	Joe Neilson	Director	319H780: Review mobile equipment valuation.	\$807	0.40	\$322.80
2/28/2019	Joe Neilson	Director	319H781: Review updated market approach model.	\$807	1.00	\$807.00
2/28/2019	Joe Neilson	Director	319H782: Review updated cost approach model.	\$807	0.60	\$484.20
2/28/2019	Lakeisha Michelle Stephens	Paraprofessional	319H783: Perform market research on the machinery and equipment.	\$300	1.00	\$300.00
2/28/2019	Lauren Bermack	Director	319H784: Review status of mobile equipment valuation.	\$807	0.20	\$161.40
2/28/2019	Xiaohang Zhao	Senior Associate	319H785: Update the cost approach model.	\$517	4.00	\$2,068.00
2/28/2019	Lauren Bermack	Director	319H786: Update meeting with T. Wong (PwC) to review TCP valuation template.	\$807	1.00	\$807.00
2/28/2019	Timothy Wong	Manager	319H787: Update meeting with L. Bermack (PwC) to review TCP valuation template.	\$628	1.00	\$628.00
3/1/2019	Doran McClellan	Senior Managing Director	319H788: Technical review of PP&E valuation.	\$898	1.00	\$898.00
3/1/2019	Lakeisha Michelle Stephens	Paraprofessional	319H789: Perform market research on the machinery and equipment.	\$300	2.00	\$600.00
3/1/2019	Xiaohang Zhao	Senior Associate	319H790: Update the cost approach model.	\$517	3.00	\$1,551.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/1/2019	Xiaohang Zhao	Senior Associate	319H791: Continue to update the cost approach model.	\$517	3.00	\$1,551.00
3/1/2019	Joe Neilson	Director	319H792: Perform market research for loaders.	\$807	0.70	\$564.90
3/1/2019	Joe Neilson	Director	319H793: Review cost trends and replacement cost new estimates from Info Mine.	\$807	0.60	\$484.20
3/1/2019	Joe Neilson	Director	319H794: Review updated market approach model.	\$807	0.70	\$564.90
3/4/2019	Doran McClellan	Senior Managing Director	319H795: Technical review of PP&E valuation.	\$898	1.00	\$898.00
3/4/2019	Lakeisha Michelle Stephens	Paraprofessional	319H796: Perform market research on the machinery and equipment.	\$300	1.50	\$450.00
3/4/2019	Xiaohang Zhao	Senior Associate	319H797: Perform market research.	\$517	3.00	\$1,551.00
3/4/2019	Xiaohang Zhao	Senior Associate	319H798: Update the cost approach model.	\$517	3.00	\$1,551.00
3/5/2019	Doran McClellan	Senior Managing Director	319H799: Technical review of PP&E valuation.	\$898	2.00	\$1,796.00
3/5/2019	Xiaohang Zhao	Senior Associate	319H800: Update the cost approach model.	\$517	2.00	\$1,034.00
3/5/2019	Xiaohang Zhao	Senior Associate	319H801: Review Canada values.	\$517	2.00	\$1,034.00
3/5/2019	Mike Chen	Associate	319H802: Analysis of Canadian entity's working capital to calculate taxable value.	\$450	1.00	\$450.00
3/5/2019	Joe Neilson	Director	319H803: Perform market research for draglines and haul trucks.	\$807	1.50	\$1,210.50
3/5/2019	Joe Neilson	Director	319H804: Review valuation results with PwC Canada valuation team.	\$807	0.50	\$403.50
3/6/2019	Xiaohang Zhao	Senior Associate	319H805: Review Canada values.	\$517	1.00	\$517.00
3/6/2019	Joe Neilson	Director	319H806: Review updated cost approach model.	\$807	1.00	\$807.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/6/2019	Lauren Bermack	Director	319H807: Update meeting with T. Wong (PwC) to review updated TCP analysis.	\$807	1.00	\$807.00
3/6/2019	Timothy Wong	Manager	319H808: Update meeting with L. Bermack (PwC) to review updated TCP analysis.	\$628	1.00	\$628.00
3/7/2019	Xiaohang Zhao	Senior Associate	319H809: Review Canada values.	\$517	2.00	\$1,034.00
3/7/2019	Lauren Bermack	Director	319H810: Review TCP analysis.	\$807	1.10	\$887.70
3/7/2019	Joe Neilson	Director	319H811: Perform market research for surface vehicles.	\$807	0.70	\$564.90
3/7/2019	Joe Neilson	Director	319H812: Perform market research for draglines and haul trucks.	\$807	1.30	\$1,049.10
3/7/2019	Helen Mallovy Hicks	Partner	319H813: Review TCP analysis.	\$925	0.50	\$462.50
3/8/2019	Xiaohang Zhao	Senior Associate	319H814: Review Canada values.	\$517	2.00	\$1,034.00
3/8/2019	Joe Neilson	Director	319H815: Review valuation results with PwC Canada valuation team.	\$807	1.00	\$807.00
3/11/2019	Jake Milan	Associate	319H816: Provide prices build-up.	\$450	1.80	\$810.00
3/12/2019	Lauren Bermack	Director	319H817: Email correspondence with PwC US team and PwC Canada tax team related to results and next steps.	\$807	0.30	\$242.10
3/13/2019	Lauren Bermack	Director	319H818: Email correspondence with PwC US team and PwC Canada tax team related to results and next steps.	\$807	0.70	\$564.90
3/13/2019	Joe Neilson	Director	319H819: Review TCP results.	\$807	1.00	\$807.00
Subtotal - Hours and Compensation - Phase I Assessment of TCP					85.30	\$52,997.00
<i>Subtotal - Hours and Compensation - Canadian Valuation Services</i>					85.30	\$52,997.00
Subtotal - Hours and Compensation - Hourly Services					1,357.70	\$904,774.75

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Date	Name	Position	Description	Rate	Hours	Total Compensation
Case Administration						
<i>Bankruptcy Requirements and Other Court Obligations</i>						
<u>Employment Applications and Other Court Filings</u>						
2/19/2019	Hallie Ann Caywood	Partner	319H820: Review the Supplemental Declaration with the Valuation SOW for WLB.	\$925	0.50	\$462.50
3/6/2019	Shonda M Finseth	Manager	319H821: Finalize the Supplemental Declaration for filing.	\$400	1.00	\$400.00
Subtotal - Hours and Compensation - Employment Applications and Other Court Filings						\$862.50
<u>Monthly, Interim and Final Fee Applications</u>						
2/4/2019	Andrea Clark Smith	Director	319H822: Review the December 2018 Monthly Fee Statement.	\$550	0.50	\$275.00
2/4/2019	Shonda M Finseth	Manager	319H823: Update the December 2018 Monthly Fee Statement.	\$400	2.40	\$960.00
2/5/2019	Shonda M Finseth	Manager	319H824: Review the Compensation Order for Interim Application terms. Send email to Counsel.	\$400	0.60	\$240.00
2/6/2019	Shonda M Finseth	Manager	319H825: Prepare draft of the first Interim Fee Application.	\$400	1.20	\$480.00
2/11/2019	Shonda M Finseth	Manager	319H826: Prepare the first Interim Fee Application.	\$400	3.70	\$1,480.00
2/11/2019	Shonda M Finseth	Manager	319H827: Finalize the December 2018 Fee Statement and send to Counsel.	\$400	1.10	\$440.00
2/11/2019	Hallie Ann Caywood	Partner	319H828: Review and sign the December 2018 Monthly Fee Statement.	\$925	0.20	\$185.00
2/12/2019	Shonda M Finseth	Manager	319H829: Prepare the January 2019 Monthly Fee Statement for Court submission.	\$400	3.60	\$1,440.00
2/12/2019	Shonda M Finseth	Manager	319H830: Review the January 2019 expense details for compliance with Bankruptcy Guidelines.	\$400	1.70	\$680.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
2/13/2019	Shonda M Finseth	Manager	319H831: Review the January 2019 time details for compliance with Bankruptcy Guidelines.	\$400	3.80	\$1,520.00
2/14/2019	Shonda M Finseth	Manager	319H832: Review the January 2019 time details for compliance with Bankruptcy Guidelines.	\$400	5.40	\$2,160.00
2/15/2019	Shonda M Finseth	Manager	319H833: Review the January 2019 time details for compliance with Bankruptcy Guidelines.	\$400	3.50	\$1,400.00
2/18/2019	Shonda M Finseth	Manager	319H834: Review the January 2019 time details for compliance with Bankruptcy Guidelines.	\$400	1.50	\$600.00
2/19/2019	Shonda M Finseth	Manager	319H835: Prepare the January 2019 Monthly Fee Statement for Court submission.	\$400	3.50	\$1,400.00
2/19/2019	Shonda M Finseth	Manager	319H836: Continue to prepare the January 2019 Monthly Fee Statement for Court submission.	\$400	4.10	\$1,640.00
2/20/2019	Shonda M Finseth	Manager	319H837: Prepare the January 2019 Monthly Fee Statement for Court submission.	\$400	4.40	\$1,760.00
2/20/2019	Shonda M Finseth	Manager	319H838: Prepare the January 2019 Monthly Fee Statement exhibits for Court submission.	\$400	4.60	\$1,840.00
2/21/2019	Shonda M Finseth	Manager	319H839: Update the January 2019 Monthly Fee Statement based on comments received.	\$400	2.50	\$1,000.00
2/21/2019	Shonda M Finseth	Manager	319H840: Review the January 2019 expense details for compliance with Bankruptcy Guidelines.	\$400	4.20	\$1,680.00
2/21/2019	Shonda M Finseth	Manager	319H841: Revise the January 2019 Monthly Fee Statement Narrative for Court submission.	\$400	1.00	\$400.00
2/22/2019	Shonda M Finseth	Manager	319H842: Update the January 2019 Monthly Fee Statement based on comments received.	\$400	1.50	\$600.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit C****PricewaterhouseCoopers LLP - Consultants****Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019**

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/22/2019	Shonda M Finseth	Manager	319H843: Finalize the January 2019 Monthly Fee Statement and distribute to teams for review.	\$400	4.80	\$1,920.00
2/25/2019	Shonda M Finseth	Manager	319H844: Process updates to the January 2019 Monthly Fee Statement based on comments received from the teams.	\$400	1.80	\$720.00
2/27/2019	Shonda M Finseth	Manager	319H845: Process updates to the January 2019 expense details based on comments received from the teams.	\$400	1.30	\$520.00
2/27/2019	Shonda M Finseth	Manager	319H846: Revise the January 2019 Monthly Fee Statement Narrative.	\$400	2.70	\$1,080.00
3/3/2019	Hallie Ann Caywood	Partner	319H847: Review the January 2019 Monthly Fee Statement.	\$925	0.50	\$462.50
3/4/2019	Shonda M Finseth	Manager	319H848: Update the January 2019 Monthly Fee Statement based on comments received from H. Caywood (PwC).	\$400	1.50	\$600.00
3/5/2019	Shonda M Finseth	Manager	319H849: Update the January 2019 Monthly Fee Statement based on comments received from H. Caywood (PwC).	\$400	3.20	\$1,280.00
3/5/2019	Shonda M Finseth	Manager	319H850: Finalize the January 2019 Monthly Fee Statement.	\$400	1.80	\$720.00
3/6/2019	Shonda M Finseth	Manager	319H851: Prepare the February 2019 Monthly Fee Statement.	\$400	3.50	\$1,400.00
3/11/2019	Hallie Ann Caywood	Partner	319H852: Perform final review of the January 2019 Monthly Fee Statement and sign for filing.	\$925	0.50	\$462.50
3/11/2019	Shonda M Finseth	Manager	319H853: Finalize the January 2019 Monthly Fee Statement and send to Counsel for filing.	\$400	2.00	\$800.00
3/12/2019	Shonda M Finseth	Manager	319H854: Review the February 2019 time details for compliance with bankruptcy guidelines.	\$400	4.60	\$1,840.00

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

Exhibit C

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 15, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/12/2019	Shonda M Finseth	Manager	319H855: Continue to review the February 2019 time details for compliance with bankruptcy guidelines.	\$400	2.40	\$960.00
3/13/2019	Shonda M Finseth	Manager	319H856: Review the February 2019 time details for compliance with bankruptcy guidelines.	\$400	4.00	\$1,600.00
3/15/2019	Shonda M Finseth	Manager	319H857: Review the February 2019 time details for compliance with bankruptcy guidelines.	\$400	5.90	\$2,360.00
3/15/2019	Shonda M Finseth	Manager	319H858: Prepare the February 2019 Monthly Fee Statement exhibits for Court submission.	\$400	1.10	\$440.00
Subtotal - Hours and Compensation - Monthly, Interim and Final Fee Applications						96.60 \$39,345.00
<i>Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations</i>						98.10 \$40,207.50
Subtotal - Hours and Compensation - Case Administration						98.10 \$40,207.50
Total - Hours and Compensation - Hourly Services and Case Administration						1,455.80 \$944,982.25

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS
PricewaterhouseCoopers LLP - Consultants
Summary of Expenditures by Project and Type
For the Period February 1, 2019 through March 15, 2019

Exhibit D

Transaction Type by Project	Total Expenditures
Hourly Services	
<i>Accounting Advisory Services</i>	
Airfare	\$16,123.41
Lodging	\$13,646.43
Meals	\$5,200.60
Mileage Allowance	\$307.40
Parking	\$884.77
Public/Ground Transportation	\$1,919.67
Rental Car	\$2,519.79
<i>Subtotal - Expenditures Sought for Accounting Advisory Services</i>	<i>\$40,602.07</i>
<i>Tax Consulting Services</i>	
Meals	\$19.83
<i>Subtotal - Expenditures Sought for Tax Consulting Services</i>	<i>\$19.83</i>
Subtotal - Expenditures Sought for Hourly Services	\$40,621.90
Total - Expenditures Sought for Reimbursement	\$40,621.90

WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

Exhibit E

PricewaterhouseCoopers LLP - Consultants

Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2019 through March 15, 2019

Date	Name	Transaction Type	Description	Total Expenditures
Hourly Services				
<i>Accounting Advisory Services</i>				
1/7/2019	Aaron T Pocklington	Meals	319E001: SBUX22162 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. SCHELLENBERG, B. PORTNOY & SELF).	\$23.63
1/7/2019	Aaron T Pocklington	Meals	319E002: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$51.79
1/9/2019	Aaron T Pocklington	Lodging	319E003: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (01/07 - 01/09).	\$358.74
1/10/2019	Aaron T Pocklington	Rental Car	319E004: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$188.01
1/10/2019	Aaron T Pocklington	Public/Ground Transportation	319E005: UBER - TAXI FROM AIRPORT (PDX) TO HOME.	\$74.71
1/14/2019	Aaron T Pocklington	Airfare	319E006: SOUTHWEST AIRLINES - ECONOMY (ONE WAY) AIRFARE - PORTLAND, OR (PDX) TO DENVER, CO (DEN) (01/14).	\$327.92
1/14/2019	Aaron T Pocklington	Meals	319E007: STARBUCKS CONC C PDX - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$4.85
1/14/2019	Aaron T Pocklington	Meals	319E008: SBUX22162 - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$17.80
1/14/2019	Aaron T Pocklington	Meals	319E009: STOUT STREET SOCIAL - DINNER WHILE WORKING REMOTELY FOR WCC - 4 PROF (R. DAS, A. SCHELLENBERG, B. PORTNOY & SELF).	\$140.31

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
1/15/2019	Aaron T Pocklington	Lodging	319E010: RHR RENAISSANCE DENVER DO - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (01/14 - 01/15).	\$190.12
1/15/2019	Aaron T Pocklington	Meals	319E011: EMBASSY SUITES DENVER DOW - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$22.79
1/15/2019	Aaron T Pocklington	Meals	319E012: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. SCHELLENBERG, B. PORTNOY & SELF).	\$90.04
1/17/2019	Aaron T Pocklington	Lodging	319E013: ELEMENT DENVER PARK MEADO - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (01/15 - 01/17).	\$294.18
1/21/2019	Aaron T Pocklington	Rental Car	319E014: HERTZ RAC - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$25.75
1/21/2019	Aaron T Pocklington	Airfare	319E015: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - LOS ANGELES, CA (LAX) TO DENVER, CO (DEN) (01/21).	\$280.55
1/21/2019	Andrew Michael Schellenberg	Mileage Allowance	319E016: MILEAGE FROM HOME TO AIRPORT (JAX) (# OF MILES = 58).	\$33.64
1/21/2019	Andrew Michael Schellenberg	Airfare	319E017: DELTA AIR LINES - ECONOMY (ROUNDTRIP) AIRFARE - JACKSONVILLE, FL (JAX) / DENVER, CO (DEN) - THRU ATLANTA (01/21 - 01/24).	\$768.27
1/21/2019	Andrew Michael Schellenberg	Public/Ground Transportation	319E018: METROPOLITAN CAB - TAXI FROM AIRPORT (DEN) TO HOTEL.	\$120.00

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
1/22/2019	Aaron T Pocklington	Lodging	319E019: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (01/21 - 01/22).	\$185.37
1/22/2019	Aaron T Pocklington	Meals	319E020: WESTIN HOTELS AND RESORTS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$68.57
1/22/2019	Andrew Michael Schellenberg	Meals	319E021: DENVER MARRIOTT SOUTH AT PARK MEADOWS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$41.65
1/22/2019	Andrew Michael Schellenberg	Meals	319E022: OKINAWA SUSHI - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$72.78
1/22/2019	Andrew Michael Schellenberg	Meals	319E023: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$72.95
1/23/2019	Aaron T Pocklington	Lodging	319E024: WESTIN HOTELS AND RESORTS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (01/22 - 01/23).	\$360.21
1/23/2019	Aaron T Pocklington	Meals	319E025: WESTIN HOTELS AND RESORTS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$17.14
1/23/2019	Aaron T Pocklington	Airfare	319E026: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO PORTLAND, OR (PDX) - THRU WASHINGTON (01/23).	\$317.84
1/23/2019	Aaron T Pocklington	Public/Ground Transportation	319E027: UBER - TAXI FROM AIRPORT (PDX) TO HOME.	\$35.16
1/23/2019	Andrew Michael Schellenberg	Meals	319E028: WESTIN HOTELS AND RESORTS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$45.85

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
1/23/2019	Andrew Michael Schellenberg	Lodging	319E029: DENVER MARRIOTT SOUTH AT PARK MEADOWS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (01/21 - 01/23).	\$358.74
1/23/2019	Andrew Michael Schellenberg	Meals	319E030: CHICK-FIL-A 0452 0452 - LUNCH WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$17.30
1/23/2019	Andrew Michael Schellenberg	Meals	319E031: GQUE BBQ - DINNER WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$45.08
1/24/2019	Andrew Michael Schellenberg	Lodging	319E032: WESTIN HOTELS AND RESORTS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (01/23 - 01/24).	\$369.47
1/24/2019	Andrew Michael Schellenberg	Public/Ground Transportation	319E033: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$12.90
1/24/2019	Andrew Michael Schellenberg	Parking	319E034: JACKSONVILLE AVIATION AUTH - PARKING AT AIRPORT (JAX) WHILE WORKING REMOTELY FOR	\$60.00
1/24/2019	Andrew Michael Schellenberg	Mileage Allowance	319E035: MILEAGE FROM AIRPORT (JAX) TO HOME (# OF MILES = 58).	\$33.64
1/28/2019	Andrew Michael Schellenberg	Airfare	319E036: DELTA AIR LINES - ECONOMY (ROUNDTRIP) AIRFARE - JACKSONVILLE, FL (JAX) / DENVER, CO (DEN) - THRU ATLANTA (01/28 - 02/01).	\$768.27
1/28/2019	Andrew Michael Schellenberg	Meals	319E037: LOTTA FRUIT - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$12.19
1/28/2019	Andrew Michael Schellenberg	Meals	319E038: CHICK-FIL-A 0452 0452 - LUNCH WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$22.79

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
1/28/2019	Andrew Michael Schellenberg	Meals	319E039: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$36.16
1/28/2019	Bradley Lewis Portnoy	Meals	319E040: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$24.72
1/29/2019	Andrew Michael Schellenberg	Meals	319E041: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$41.65
1/29/2019	Andrew Michael Schellenberg	Meals	319E042: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$76.75
1/29/2019	Bradley Lewis Portnoy	Meals	319E043: SBUX027851 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$9.50
1/29/2019	Bradley Lewis Portnoy	Meals	319E044: OKINAWA SUSHI - LUNCH WHILE WORKING REMOTELY FOR WCC - 2 PROF (A. SCHELLENBERG & SELF).	\$48.39
1/30/2019	David Ihn	Public/Ground Transportation	319E045: LYFT.COM - TAXI FROM HOME TO AIRPORT (LGA).	\$30.34
1/30/2019	David Ihn	Airfare	319E046: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - NEW YORK, NY (LGA) TO DENVER, CO (DEN) (01/30).	\$237.05
1/30/2019	David Ihn	Public/Ground Transportation	319E047: UBER - TAXI FROM AIRPORT (DEN) TO AVIS.	\$38.46
1/30/2019	David Ihn	Parking	319E048: PARKWELL - PARKING FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$5.00
1/30/2019	David Ihn	Meals	319E049: ACORN AT THE SOURCE - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$68.67

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
1/30/2019	Andrew Michael Schellenberg	Meals	319E050: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$30.26
1/30/2019	Andrew Michael Schellenberg	Meals	319E051: NEWKS EATERY - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (B. PORTNOY, D. IHN & SELF).	\$42.78
1/30/2019	Andrew Michael Schellenberg	Meals	319E052: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$42.65
1/30/2019	Bradley Lewis Portnoy	Lodging	319E053: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (01/28 - 01/30).	\$479.17
1/30/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E054: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$12.90
1/30/2019	Bradley Lewis Portnoy	Meals	319E055: WOLFGANG PUCK EXPRESS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$20.17
1/30/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E056: LYFT.COM - TAXI FROM OFFICE TO AIRPORT (DEN).	\$52.57
1/30/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E057: CHICAGO CARRIAGE CAB CORP - TAXI FROM AIRPORT (ORD) TO HOME.	\$57.90
1/31/2019	Andrew Michael Schellenberg	Lodging	319E058: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS STAY (01/28 - 01/31).	\$717.48
1/31/2019	Andrew Michael Schellenberg	Parking	319E059: 1521-35 16TH ST SUGAR 51 - PARKING FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$15.00

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
1/31/2019	Andrew Michael Schellenberg	Meals	319E060: CHICK-FIL-A 0452 0452 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 2 PROF (D. IHN & SELF).	\$14.48
1/31/2019	Andrew Michael Schellenberg	Meals	319E061: FIREHOUSE SUBS-637 - LUNCH WHILE WORKING REMOTELY FOR WCC - 2 PROF (D. IHN & SELF).	\$22.35
1/31/2019	Andrew Michael Schellenberg	Meals	319E062: FRESH CRAFT - DINNER WHILE WORKING REMOTELY FOR WCC - 2 PROF (D. IHN & SELF).	\$120.78
1/31/2019	Andrew Michael Schellenberg	Rental Car	319E063: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$238.41
2/1/2019	David Ihn	Lodging	319E064: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (01/30 - 02/01).	\$358.74
2/1/2019	David Ihn	Meals	319E065: DENVER CHOP HOUSE 848 - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$24.93
2/1/2019	David Ihn	Rental Car	319E066: PHILLIPS 66-CONOCO-76 CAT - FUEL FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$15.10
2/1/2019	David Ihn	Airfare	319E067: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO NEW YORK, NY (LGA) (02/01).	\$222.07
2/1/2019	David Ihn	Public/Ground Transportation	319E068: LYFT.COM - TAXI FROM AIRPORT (LGA) TO HOME.	\$44.40
2/1/2019	Andrew Michael Schellenberg	Airfare	319E069: DELTA AIR LINES - AIRFARE CHANGE CHARGE - CHANGE REQUESTED BY WCC.	\$249.98

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/1/2019	Andrew Michael Schellenberg	Public/Ground Transportation	319E070: UBER - TAXI FROM HOTEL TO AIRPORT (DEN).	\$52.92
2/1/2019	Andrew Michael Schellenberg	Parking	319E071: JACKSONVILLE AVIATION AUTH - PARKING AT AIRPORT (JAX) WHILE WORKING REMOTELY FOR	\$100.00
2/3/2019	Aaron T Pocklington	Public/Ground Transportation	319E072: UBER - TAXI FROM HOME TO AIRPORT (PDX).	\$42.28
2/3/2019	Aaron T Pocklington	Airfare	319E073: SOUTHWEST AIRLINES - ECONOMY (ONE WAY) AIRFARE - PORTLAND, OR (PDX) TO DENVER, CO (DEN) (02/03).	\$346.84
2/4/2019	David Ihn	Public/Ground Transportation	319E074: LYFT.COM - TAXI FROM HOME TO AIRPORT (LGA).	\$34.68
2/4/2019	David Ihn	Airfare	319E075: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - NEW YORK, NY (LGA) TO DENVER, CO (DEN) (02/04).	\$222.07
2/4/2019	Aaron T Pocklington	Lodging	319E076: WESTIN HOTELS AND RESORTS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (02/03 - 02/04).	\$249.09
2/4/2019	Aaron T Pocklington	Meals	319E077: WESTIN DENVER INT AP DINE - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 2 PROF (A. SCHELLENBERG & SELF).	\$112.83
2/4/2019	Andrew Michael Schellenberg	Mileage Allowance	319E078: MILEAGE FROM HOME TO AIRPORT (JAX) (# OF MILES = 58).	\$33.64
2/4/2019	Andrew Michael Schellenberg	Airfare	319E079: DELTA AIR LINES - ECONOMY (ROUNDTRIP) AIRFARE - JACKSONVILLE, FL (JAX) / DENVER, CO (DEN) - THRU ATLANTA (02/04 - 02/06).	\$854.74

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/4/2019	Andrew Michael Schellenberg	Meals	319E080: OKINAWA SUSHI - LUNCH WHILE WORKING REMOTELY FOR WCC - 4 PROF (A. POCKLINGTON, B. PORTNOY, D. IHN & SELF).	\$98.24
2/4/2019	Andrew Michael Schellenberg	Meals	319E081: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 4 PROF (A. POCKLINGTON, B. PORTNOY, D. IHN & SELF).	\$201.83
2/4/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E082: UBER - TAXI FROM HOME TO AIRPORT (ORD).	\$78.99
2/4/2019	Bradley Lewis Portnoy	Airfare	319E083: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - CHICAGO, IL (ORD) TO DENVER, CO (DEN) (02/04).	\$373.39
2/5/2019	Aaron T Pocklington	Lodging	319E084: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (02/04 - 02/05).	\$179.37
2/5/2019	Andrew Michael Schellenberg	Meals	319E085: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$70.01
2/5/2019	Andrew Michael Schellenberg	Meals	319E086: KNEADERS BAKERY & CAFE - LUNCH WHILE WORKING REMOTELY FOR WCC - 4 PROF (A. POCKLINGTON, B. PORTNOY, D. IHN & SELF).	\$56.90
2/5/2019	Andrew Michael Schellenberg	Meals	319E087: YARD HOUSE 8339 - DINNER WHILE WORKING REMOTELY FOR WCC - 4 PROF (A. POCKLINGTON, B. PORTNOY, D. IHN & SELF).	\$157.29
2/5/2019	Bradley Lewis Portnoy	Meals	319E088: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$38.58

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/6/2019	David Ihn	Meals	319E089: PAPPADEAUX 71 - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$65.84
2/6/2019	Aaron T Pocklington	Lodging	319E090: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (02/05 - 02/06).	\$285.84
2/6/2019	Aaron T Pocklington	Meals	319E091: PARADIES SLC, LLC 9801 - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$17.78
2/6/2019	Aaron T Pocklington	Public/Ground Transportation	319E092: UBER - TAXI FROM OFFICE TO AIRPORT (DEN).	\$56.18
2/6/2019	Aaron T Pocklington	Airfare	319E093: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO PORTLAND, OR (PDX) - THRU SALT LAKE CITY (02/06).	\$317.84
2/6/2019	Aaron T Pocklington	Public/Ground Transportation	319E094: UBER - TAXI FROM AIRPORT (PDX) TO HOME.	\$44.48
2/6/2019	Andrew Michael Schellenberg	Lodging	319E095: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (02/04 - 02/06).	\$358.74
2/6/2019	Andrew Michael Schellenberg	Meals	319E096: CHICK FIL A - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$7.58
2/6/2019	Andrew Michael Schellenberg	Public/Ground Transportation	319E097: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$30.10
2/6/2019	Andrew Michael Schellenberg	Rental Car	319E098: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$180.72

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/6/2019	Andrew Michael Schellenberg	Parking	319E099: JACKSONVILLE AVIATION AUTH - PARKING AT AIRPORT (JAX) WHILE WORKING REMOTELY FOR	\$60.00
2/6/2019	Andrew Michael Schellenberg	Mileage Allowance	319E100: MILEAGE FROM AIRPORT (JAX) TO HOME (# OF MILES = 58).	\$33.64
2/6/2019	Bradley Lewis Portnoy	Meals	319E101: RUDI'S DELI - ENGLEWOOD - LUNCH WHILE WORKING REMOTELY FOR WCC - 2 PROF (D. IHN & SELF).	\$30.69
2/7/2019	David Ihn	Lodging	319E102: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS STAY (02/04 - 02/07).	\$538.11
2/7/2019	David Ihn	Rental Car	319E103: AVIS - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$191.00
2/7/2019	David Ihn	Public/Ground Transportation	319E104: LYFT.COM - TAXI FROM AVIS TO AIRPORT (DEN).	\$50.63
2/7/2019	David Ihn	Airfare	319E105: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO LAS VEGAS, NV (LAS) (02/07).	\$294.80
2/7/2019	David Ihn	Public/Ground Transportation	319E106: LYFT.COM - TAXI FROM AIRPORT (LAS) TO HOTEL.	\$55.81
2/7/2019	Bradley Lewis Portnoy	Lodging	319E107: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS STAY (02/04 - 02/07).	\$774.26
2/7/2019	Bradley Lewis Portnoy	Meals	319E108: WHOLEFOODS MARKETTC - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$20.98

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/7/2019	Bradley Lewis Portnoy	Meals	319E109: RUDI'S DELI - ENGLEWOOD - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (D. IHN & SELF).	\$20.16
2/7/2019	Bradley Lewis Portnoy	Meals	319E110: GRUBHUB - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$32.98
2/7/2019	Bradley Lewis Portnoy	Airfare	319E111: UNITED AIRLINES - TWO ECONOMY (ONE WAY) AIRFARES - DENVER, CO (DEN) / CHICAGO, IL (ORD) (02/07 & 02/11).	\$737.80
2/7/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E112: LYFT.COM - TAXI FROM AIRPORT (ORD) TO HOME.	\$53.78
2/11/2019	Rajeeb Das	Mileage Allowance	319E113: MILEAGE FROM HOME TO AIRPORT (JAX) (# OF MILES =).	\$38.28
2/11/2019	Rajeeb Das	Airfare	319E114: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - JACKSONVILLE, FL (JAX) TO DENVER, CO (DEN) - (02/11).	\$442.37
2/11/2019	David Ihn	Public/Ground Transportation	319E115: LYFT.COM - TAXI FROM HOME TO AIRPORT (LGA).	\$42.02
2/11/2019	David Ihn	Airfare	319E116: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - NEW YORK, NY (LGA) TO DENVER, CO (DEN) (02/11).	\$218.30
2/11/2019	David Ihn	Meals	319E117: VIET PHO - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$21.89
2/11/2019	Andrew Michael Schellenberg	Airfare	319E118: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - JACKSONVILLE, FL (JAX) TO DENVER, CO (DEN) - THRU ATLANTA (02/11).	\$442.58

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/11/2019	Andrew Michael Schellenberg	Meals	319E119: STARBUCKS TEMP DEN 321316 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$18.60
2/11/2019	Andrew Michael Schellenberg	Meals	319E120: OKINAWA SUSHI - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (B. PORTNOY, D. IHN & SELF).	\$80.26
2/11/2019	Andrew Michael Schellenberg	Meals	319E121: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$32.26
2/11/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E122: LYFT.COM - TAXI FROM HOME TO AIRPORT (ORD).	\$45.06
2/11/2019	Bradley Lewis Portnoy	Meals	319E123: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$33.64
2/12/2019	Rajeeb Das	Meals	319E124: KNEADERS BAKERY & CAFE - LUNCH WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$51.35
2/12/2019	Rajeeb Das	Meals	319E125: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$117.73
2/12/2019	David Ihn	Lodging	319E126: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (02/11 - 02/12).	\$179.37
2/12/2019	David Ihn	Meals	319E127: EUCLID HALL - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$55.00
2/12/2019	Aaron T Pocklington	Meals	319E128: WESTIN HOTELS AND RESORTS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$56.78

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/12/2019	Andrew Michael Schellenberg	Meals	319E129: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$44.78
2/13/2019	Rajeeb Das	Lodging	319E130: DOUBLETREE HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHT STAY (02/11 - 02/13).	\$405.54
2/13/2019	Rajeeb Das	Meals	319E131: KNEADERS BAKERY & CAFE - BREAKFAST WHILE WORKING REMOTELY FOR WCC - PROF (#).	\$10.75
2/13/2019	Rajeeb Das	Meals	319E132: PANDA CONCOURSE A - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$12.85
2/13/2019	Rajeeb Das	Airfare	319E133: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO JACKSONVILLE, FL (JAX) (02/13).	\$420.22
2/13/2019	Rajeeb Das	Parking	319E134: JACKSONVLE AVIATION AUTH - PARKING AT AIRPORT (JAX).	\$60.00
2/13/2019	David Ihn	Meals	319E135: KNEADERS BAKERY & CAFE - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$7.33
2/13/2019	David Ihn	Parking	319E136: LAZ PARKING 760206 - PARKING FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$35.00
2/13/2019	Aaron T Pocklington	Lodging	319E137: WESTIN HOTELS AND RESORTS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (02/12 - 02/13).	\$350.95
2/13/2019	Aaron T Pocklington	Meals	319E138: WESTIN DENVER INT AP DINE - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 2 PROF (D. IHN & SELF).	\$17.85

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/13/2019	Aaron T Pocklington	Meals	319E139: FIREHOUSE SUBS-637 - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (B. PORTNOY, D. IHN & SELF).	\$36.61
2/13/2019	Andrew Michael Schellenberg	Meals	319E140: CHICK-FIL-A 0452 0452 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$18.37
2/13/2019	Andrew Michael Schellenberg	Meals	319E141: FIREHOUSE SUBS-637 - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$11.45
2/13/2019	Andrew Michael Schellenberg	Meals	319E142: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 4 PROF (A. POCKLINGTON, B. PORTNOY, D. IHN & SELF).	\$159.51
2/14/2019	Rajeeb Das	Rental Car	319E143: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$151.42
2/14/2019	David Ihn	Lodging	319E144: WESTIN HOTELS AND RESORTS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (02/12 - 02/14).	\$414.96
2/14/2019	David Ihn	Meals	319E145: THE EGG SHELL - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$16.25
2/14/2019	David Ihn	Parking	319E146: LAZ PARKING 760206 - PARKING FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$35.00
2/14/2019	David Ihn	Rental Car	319E147: PHILLIPS 66-CONOCO-76 CAT - FUEL FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$12.44
2/14/2019	David Ihn	Rental Car	319E148: AVIS - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$132.95

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/14/2019	David Ihn	Airfare	319E149: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO CHICAGO, IL (ORD) (02/14).	\$368.90
2/14/2019	David Ihn	Public/Ground Transportation	319E150: TAXI CAB - TAXI FROM AIRPORT (ORD) TO HOME.	\$45.00
2/14/2019	Aaron T Pocklington	Lodging	319E151: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (02/13 - 02/14).	\$179.37
2/14/2019	Aaron T Pocklington	Meals	319E152: CHIPOTLE 0143 - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. SCHELLENBERG, B. PORTNOY & SELF).	\$38.24
2/14/2019	Aaron T Pocklington	Airfare	319E153: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO PORTLAND, OR (PDX) - THRU SALT LAKE CITY (02/14).	\$317.84
2/14/2019	Aaron T Pocklington	Public/Ground Transportation	319E154: UBER - TAXI FROM OFFICE TO AIRPORT (DEN).	\$55.40
2/14/2019	Aaron T Pocklington	Parking	319E155: PDX PARKING - PARKING AT AIRPORT (PDX) WHILE WORKING REMOTELY FOR WCC.	\$108.00
2/14/2019	Andrew Michael Schellenberg	Lodging	319E156: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS STAY (02/11 - 02/14).	\$700.27
2/14/2019	Andrew Michael Schellenberg	Meals	319E157: MARRIOTT DNVR S F&B 2531 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY, SELF).	\$64.27

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/14/2019	Andrew Michael Schellenberg	Public/Ground Transportation	319E158: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$17.20
2/14/2019	Andrew Michael Schellenberg	Rental Car	319E159: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$277.32
2/14/2019	Andrew Michael Schellenberg	Meals	319E160: VELOCITY AIRPORT CONCESSIONS, LLC - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$13.55
2/14/2019	Andrew Michael Schellenberg	Airfare	319E161: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO JACKSONVILLE, FL (JAX) - THRU ATLANTA (02/14).	\$442.58
2/14/2019	Andrew Michael Schellenberg	Parking	319E162: JACKSONVILLE AVIATION AUTH - PARKING AT AIRPORT (JAX) WHILE WORKING REMOTELY FOR	\$80.00
2/14/2019	Bradley Lewis Portnoy	Lodging	319E163: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS STAY (02/11 - 02/14).	\$700.27
2/14/2019	Bradley Lewis Portnoy	Airfare	319E164: UNITED - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO CHICAGO, IL (ORD) (02/14).	\$368.90
2/14/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E165: LYFT.COM - TAXI FROM AIRPORT (ORD) TO HOME.	\$47.47
2/18/2019	David Ihn	Public/Ground Transportation	319E166: LYFT.COM - TAXI FROM HOME TO AIRPORT (LGA).	\$35.85
2/18/2019	David Ihn	Airfare	319E167: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - NEW YORK, NY (LGA) TO DENVER, CO (DEN) (02/18).	\$218.30

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/18/2019	David Ihn	Meals	319E168: GRILLING WINGS PARK MEADOWS - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$28.52
2/18/2019	Andrew Michael Schellenberg	Mileage Allowance	319E169: MILEAGE FROM HOME TO AIRPORT (JAX) (# OF MILES = 58).	\$33.64
2/18/2019	Andrew Michael Schellenberg	Airfare	319E170: DELTA AIR LINES - ECONOMY (ROUNDTRIP) AIRFARE - JACKSONVILLE, FL (JAX) / DENVER, CO (DEN) - THRU ATLANTA (02/18 - 02/21).	\$885.17
2/18/2019	Andrew Michael Schellenberg	Meals	319E171: STARBUCKS TEMP DEN 321316 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY, & SELF).	\$13.48
2/18/2019	Andrew Michael Schellenberg	Meals	319E172: CHIPOTLE 0143 - LUNCH WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY & SELF).	\$39.84
2/18/2019	Andrew Michael Schellenberg	Meals	319E173: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$25.26
2/18/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E174: UBER - TAXI FROM HOME TO AIRPORT (ORD).	\$34.03
2/18/2019	Bradley Lewis Portnoy	Airfare	319E175: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - FT. LAUDERDALE, FL (FLL) TO DENVER, CO (DEN) - THRU ATLANTA (02/18).	\$466.07
2/18/2019	Bradley Lewis Portnoy	Meals	319E176: DENVER MARRIOTT SOUTH AT PARK MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$37.60
2/19/2019	Andrew Michael Schellenberg	Meals	319E177: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$53.79

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/19/2019	Andrew Michael Schellenberg	Meals	319E178: OKINAWA SUSHI - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (B. PORTNOY, D. IHN & SELF).	\$77.50
2/19/2019	Andrew Michael Schellenberg	Meals	319E179: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 2 PROF (B. PORTNOY, & SELF).	\$76.95
2/20/2019	David Ihn	Lodging	319E180: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (02/18 - 02/20).	\$358.74
2/20/2019	David Ihn	Meals	319E181: KNEADERS BAKERY & CAFE - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$2.09
2/20/2019	Andrew Michael Schellenberg	Lodging	319E182: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (02/18 - 02/20).	\$358.74
2/20/2019	Andrew Michael Schellenberg	Meals	319E183: CHICK-FIL-A 0452 0452 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$19.71
2/20/2019	Andrew Michael Schellenberg	Meals	319E184: KNEADERS BAKERY & CAFE - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (B. PORTNOY, D. IHN & SELF).	\$37.30
2/20/2019	Andrew Michael Schellenberg	Rental Car	319E185: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$227.67
2/20/2019	Andrew Michael Schellenberg	Meals	319E186: WESTIN HOTELS AND RESORTS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$42.50
2/20/2019	Bradley Lewis Portnoy	Lodging	319E187: DENVER MARRIOTT SOUTH AT PARK MEADOWS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (02/18 - 02/20).	\$358.74

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/20/2019	Bradley Lewis Portnoy	Meals	319E188: WOODY CREEK BAKERY & CAFE - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$19.16
2/20/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E189: LYFT.COM - TAXI FROM OFFICE TO AIRPORT (DEN).	\$35.85
2/20/2019	Bradley Lewis Portnoy	Airfare	319E190: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO CHICAGO, IL (ORD) (02/20).	\$368.90
2/20/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E191: LYFT.COM - TAXI FROM AIRPORT (ORD) TO HOME.	\$55.81
2/21/2019	David Ihn	Lodging	319E192: RHR RENAISSANCE DENVER DO - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (02/20 - 02/21).	\$320.34
2/21/2019	David Ihn	Meals	319E193: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$13.54
2/21/2019	David Ihn	Meals	319E194: THE EGG SHELL - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$13.00
2/21/2019	David Ihn	Parking	319E195: LAZ PARKING 760140 - PARKING FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$26.00
2/21/2019	David Ihn	Meals	319E196: THE PLIMOTH - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$55.00
2/21/2019	David Ihn	Parking	319E197: PARKING - PARKING FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$2.00
2/21/2019	David Ihn	Rental Car	319E198: PHILLIPS 66-CONOCO-76 CAT - FUEL FOR RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$6.52

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/21/2019	David Ihn	Rental Car	319E199: AVIS - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$201.75
2/21/2019	David Ihn	Airfare	319E200: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO NEW YORK, NY (LGA) (02/21).	\$237.05
2/21/2019	David Ihn	Public/Ground Transportation	319E201: LYFT.COM - TAXI FROM AIRPORT (LGA) TO HOME.	\$55.95
2/21/2019	Andrew Michael Schellenberg	Lodging	319E202: WESTIN HOTELS AND RESORTS - LODGING WHILE WORKING REMOTELY FOR WCC - 1 NIGHT STAY (02/20 - 02/21).	\$304.65
2/21/2019	Andrew Michael Schellenberg	Meals	319E203: CHICK FIL A - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$7.58
2/21/2019	Andrew Michael Schellenberg	Public/Ground Transportation	319E204: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$12.55
2/21/2019	Andrew Michael Schellenberg	Parking	319E205: JACKSONVILLE AVIATION AUTH - PARKING AT AIRPORT (JAX) WHILE WORKING REMOTELY FOR	\$80.00
2/24/2019	James Horgan	Meals	319E206: HONOR SOCIETY - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$11.34
2/24/2019	James Horgan	Meals	319E207: CHEESECAKE FACTORY 619 - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$43.51
2/24/2019	James Horgan	Public/Ground Transportation	319E208: LYFT.COM - TAXI FROM OFFICE TO AIRPORT (DEN).	\$22.10

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/24/2019	James Horgan	Airfare	319E209: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - NEWARK, NJ (EWR) TO DENVER, CO (DEN) (02/24).	\$512.91
2/25/2019	Andrew Michael Schellenberg	Mileage Allowance	319E210: MILEAGE FROM HOME TO AIRPORT (JAX) (ROUNDTRIP) (# OF MILES = 116).	\$67.28
2/25/2019	Andrew Michael Schellenberg	Airfare	319E211: DELTA AIR LINES - ECONOMY (ROUNDTRIP) AIRFARE - JACKSONVILLE, FL (JAX) / DENVER, CO (DEN) - THRU ATLANTA (02/25 - 02/28).	\$956.41
2/25/2019	Andrew Michael Schellenberg	Meals	319E212: CHICK FIL A - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$8.28
2/25/2019	Andrew Michael Schellenberg	Meals	319E213: OKINAWA SUSHI - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$62.60
2/25/2019	Andrew Michael Schellenberg	Meals	319E214: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$120.13
2/25/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E215: LYFT.COM - TAXI FROM HOME TO AIRPORT (ORD).	\$47.94
2/25/2019	Bradley Lewis Portnoy	Airfare	319E216: UNITED AIRLINES - ECONOMY (ROUNDTRIP) AIRFARE - CHICAGO, IL (ORD) / DENVER, CO (DEN) (02/25 - 02/28).	\$377.13
2/26/2019	Andrew Michael Schellenberg	Meals	319E217: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$49.52

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/26/2019	Andrew Michael Schellenberg	Meals	319E218: KNEADERS BAKERY & CAFE - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$38.57
2/26/2019	Andrew Michael Schellenberg	Meals	319E219: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$151.90
2/26/2019	James Horgan	Meals	319E220: HONOR SOCIETY - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$10.26
2/26/2019	James Horgan	Meals	319E221: CHEESECAKE FACTORY 619 - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$18.23
2/27/2019	Rajeeb Das	Public/Ground Transportation	319E222: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$17.20
2/27/2019	Andrew Michael Schellenberg	Meals	319E223: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$49.52
2/27/2019	Bradley Lewis Portnoy	Meals	319E224: STARBUCKS TEMP DEN 321316 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$9.06
2/27/2019	James Horgan	Lodging	319E225: HILTON HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS STAY (02/24 - 02/27).	\$625.05
2/27/2019	James Horgan	Meals	319E226: POTBELLY SANDWICH WORKS - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$13.23
2/27/2019	James Horgan	Public/Ground Transportation	319E227: LYFT.COM - TAXI FROM OFFICE TO AIRPORT (DEN).	\$32.66

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/27/2019	James Horgan	Airfare	319E228: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO CHARLOTTE, NC (CLT) (02/27).	\$532.79
2/27/2019	James Horgan	Parking	319E229: THE PARKING SPOT 281SD - PARKING AT AIRPORT (EWR) WHILE WORKING REMOTELY FOR WCC.	\$58.77
2/28/2019	Andrew Michael Schellenberg	Lodging	319E230: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS STAY (02/25 - 02/28).	\$538.11
2/28/2019	Andrew Michael Schellenberg	Meals	319E231: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$54.79
2/28/2019	Andrew Michael Schellenberg	Meals	319E232: LOS DOS POTRILLOS PARKER - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$88.87
2/28/2019	Andrew Michael Schellenberg	Meals	319E233: YARD HOUSE 8339 - DINNER WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON & SELF).	\$120.90
2/28/2019	Andrew Michael Schellenberg	Public/Ground Transportation	319E234: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$17.20
2/28/2019	Andrew Michael Schellenberg	Parking	319E235: JACKSONVILLE AVIATION AUTH - PARKING AT AIRPORT (JAX) WHILE WORKING REMOTELY FOR	\$80.00
2/28/2019	Bradley Lewis Portnoy	Lodging	319E236: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS STAY (02/25 - 02/28).	\$538.11

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
2/28/2019	Bradley Lewis Portnoy	Meals	319E237: SKY MART SUBCORE B - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$6.26
2/28/2019	Bradley Lewis Portnoy	Meals	319E238: GRUBHUB - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$29.52
2/28/2019	Bradley Lewis Portnoy	Rental Car	319E239: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$285.77
2/28/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E240: LYFT.COM - TAXI FROM AIRPORT (ORD) TO HOME.	\$34.26
3/4/2019	Andrew Michael Schellenberg	Mileage Allowance	319E241: MILEAGE FROM HOME TO AIRPORT (JAX) (# OF MILES = 58).	\$33.64
3/4/2019	Andrew Michael Schellenberg	Airfare	319E242: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - JACKSONVILLE, FL (JAX) TO DENVER, CO (DEN) - THRU ATLANTA (03/04).	\$442.58
3/4/2019	Andrew Michael Schellenberg	Meals	319E243: CHICK FIL A - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$6.89
3/4/2019	Andrew Michael Schellenberg	Meals	319E244: OKINAWA SUSHI - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$58.44
3/4/2019	Andrew Michael Schellenberg	Meals	319E245: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$33.62
3/4/2019	Bradley Lewis Portnoy	Airfare	319E246: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - CHICAGO, IL (ORD) TO DENVER, CO (DEN) (03/04).	\$368.90

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
3/4/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E247: UBER - TAXI FROM AIRPORT (DEN) TO OFFICE.	\$53.57
3/5/2019	Andrew Michael Schellenberg	Meals	319E248: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$49.79
3/5/2019	Andrew Michael Schellenberg	Meals	319E249: GRILLING WINGS PARK MEADOWS - LUNCH WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$58.68
3/5/2019	Andrew Michael Schellenberg	Meals	319E250: THE MEADOWS - DINNER WHILE WORKING REMOTELY FOR WCC - 3 PROF (A. POCKLINGTON, B. PORTNOY & SELF).	\$115.46
3/5/2019	Bradley Lewis Portnoy	Meals	319E251: DENVER MARRIOTT SOUTH AT PARK MEADOWS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$40.60
3/6/2019	Andrew Michael Schellenberg	Meals	319E252: MARRIOTT HOTELS - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$29.62
3/6/2019	Andrew Michael Schellenberg	Meals	319E253: MARRIOTT HOTELS - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$43.91
3/6/2019	Bradley Lewis Portnoy	Lodging	319E254: DENVER MARRIOTT SOUTH AT PARK MEADOWS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (03/04 - 03/06).	\$358.74
3/6/2019	Bradley Lewis Portnoy	Meals	319E255: JAMBA JUICE 1170 - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$10.63
3/6/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E256: LYFT.COM - TAXI FROM OFFICE TO AIRPORT (DEN).	\$57.81

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS**Exhibit E****PricewaterhouseCoopers LLP - Consultants****Detail of Expenditures by Project, Professional and Date****For the Period February 1, 2019 through March 15, 2019**

Date	Name	Transaction Type	Description	Total Expenditures
3/6/2019	Bradley Lewis Portnoy	Airfare	319E257: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO CHICAGO, IL (ORD) (03/6).	\$302.30
3/7/2019	Andrew Michael Schellenberg	Lodging	319E258: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 3 NIGHTS (03/04 - 03/07).	\$538.11
3/7/2019	Andrew Michael Schellenberg	Meals	319E259: CHICK FIL A - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$7.58
3/7/2019	Andrew Michael Schellenberg	Public/Ground Transportation	319E260: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$17.20
3/7/2019	Andrew Michael Schellenberg	Rental Car	319E261: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$238.27
3/7/2019	Andrew Michael Schellenberg	Airfare	319E262: DELTA AIR LINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO JACKSONVILLE, FL (JAX) - THRU ATLANTA (03/07).	\$442.58
3/7/2019	Andrew Michael Schellenberg	Parking	319E263: JACKSONVLE AVIATION AUTH - PARKING AT AIRPORT (JAX) WHILE WORKING REMOTELY FOR	\$80.00
3/7/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E264: AMERICAN TRAFFIC SOLUTION - TOLLS INCURRED WHILE WORKING REMOTELY FOR WCC.	\$34.40
3/7/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E265: LYFT.COM - TAXI FROM AIRPORT (ORD) TO HOME.	\$37.49
3/11/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E266: UBER - TAXI FROM HOME TO AIRPORT (ORD).	\$30.36

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

Exhibit E

PricewaterhouseCoopers LLP - Consultants

Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2019 through March 15, 2019

Date	Name	Transaction Type	Description	Total Expenditures
3/11/2019	Bradley Lewis Portnoy	Airfare	319E267: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - CHICAGO, IL (ORD) TO DENVER, CO (DEN) (03/11).	\$368.90
3/11/2019	Bradley Lewis Portnoy	Meals	319E268: GARBANZO MED GRILL - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$14.24
3/11/2019	Bradley Lewis Portnoy	Meals	319E269: CHOWNOW - DINNER WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$23.86
3/12/2019	Bradley Lewis Portnoy	Meals	319E270: MARRIOTT DNVR S F&B 2531 - BREAKFAST WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$5.57
3/12/2019	Bradley Lewis Portnoy	Meals	319E271: SKY MART SUBCORE B - LUNCH WHILE WORKING REMOTELY FOR WCC - 1 PROF (SELF).	\$9.64
3/13/2019	Bradley Lewis Portnoy	Lodging	319E272: MARRIOTT HOTELS - LODGING WHILE WORKING REMOTELY FOR WCC - 2 NIGHTS STAY (03/11 - 03/13).	\$358.74
3/13/2019	Bradley Lewis Portnoy	Rental Car	319E273: HERTZ - RENTAL CAR WHILE WORKING REMOTELY FOR WCC.	\$146.69
3/13/2019	Bradley Lewis Portnoy	Airfare	319E274: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - DENVER, CO (DEN) TO CHICAGO, IL (ORD) (03/13).	\$302.30
3/13/2019	Bradley Lewis Portnoy	Public/Ground Transportation	319E275: VTS FLASH CAB/CURB - TAXI FROM AIRPORT (ORD) TO HOME.	\$56.10
<i>Subtotal - Expenditures Sought for Accounting Advisory Services</i>				<i>\$40,602.07</i>

Tax Consulting Services

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WLB DEBTORS

Exhibit E

PricewaterhouseCoopers LLP - Consultants

Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2019 through March 15, 2019

Date	Name	Transaction Type	Description	Total Expenditures
3/7/2019	Peyman Yousefy	Meals	319E276: POTBELLY SANDWCH WRKS 113 - DINNER WHILE WORKING LATE FOR WCC - 1 PROF (SELF).	\$19.83
<i>Subtotal - Expenditures Sought for Tax Consulting Services</i>				\$19.83
Subtotal - Expenditures Sought for Hourly Services				\$40,621.90
Total - Expenditures Sought for Reimbursement				\$40,621.90

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit F

PricewaterhouseCoopers LLP - Consultants

Summary by Project Category and Billing Category

For the Period February 1, 2019 through March 31, 2019

Project Category and Billing Category	Hours	Total Compensation
Hourly Services		
<i>Accounting Advisory Services</i>		
Accounting Advisory	22.10	\$15,402.80
Subtotal - Hours and Compensation - Accounting Advisory Services	22.10	\$15,402.80
<i>Tax Consulting Services</i>		
State and Local Bankruptcy Tax Services	17.60	\$8,805.00
Subtotal - Hours and Compensation - Tax Consulting Services	17.60	\$8,805.00
<i>WMLP Valuation Services</i>		
Valuation Advisory Services	83.70	\$25,825.25
Subtotal - Hours and Compensation - WMLP Valuation Services	83.70	\$25,825.25
Subtotal - Hours and Compensation - Hourly Services	123.40	\$50,033.05
Case Administration		
<i>Bankruptcy Requirements and Other Court Obligations</i>		
Employment Applications and Other Court Filings	6.90	\$4,944.00
Monthly, Interim and Final Fee Applications	6.90	\$2,760.00
Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations	13.80	\$7,704.00
Subtotal - Hours and Compensation - Case Administration	13.80	\$7,704.00
Total - Hours and Compensation Sought for Reimbursement	137.20	\$57,737.05

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit G

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period February 1, 2019 through March 31, 2019

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Accounting Advisory Services</i>				
Rajeeb Das	Senior Managing Director	\$898	4.10	\$3,681.80
Aaron T Pocklington	Director	\$807	4.50	\$3,631.50
Andrew Michael Schellenberg	Manager	\$628	10.00	\$6,280.00
Bradley Lewis Portnoy	Senior Associate	\$517	3.50	\$1,809.50
<i>Subtotal - Accounting Advisory Services</i>			22.10	\$15,402.80
<i>Tax Consulting Services</i>				
James B Levinson	Partner	\$925	1.90	\$1,757.50
Christopher Sharpe	Director	\$725	5.50	\$3,987.50
Peter Loc Tran	Associate	\$300	10.20	\$3,060.00
<i>Subtotal - Tax Consulting Services</i>			17.60	\$8,805.00
<i>WMLP Valuation Services</i>				
Srinivas N Akunuri	Partner	\$994	1.00	\$994.00
PricewaterhouseCoopers	Partner	\$0	0.00	(\$25,825.25)
Doran McClellan	Senior Managing Director	\$898	0.50	\$449.00
Joe Neilson	Director	\$807	13.00	\$10,491.00
Ying Zhang	Director	\$807	17.50	\$14,122.50
Qian Yang	Senior Associate	\$517	4.90	\$2,533.30
Shelley Xu	Senior Associate	\$517	2.00	\$1,034.00
Xiaohang Zhao	Senior Associate	\$517	30.10	\$15,561.70
Jake Milan	Associate	\$450	13.00	\$5,850.00
Meeta Garach	Associate	\$450	0.70	\$315.00
Lakeisha Michelle Stephens	Paraprofessional	\$300	1.00	\$300.00
<i>Subtotal - WMLP Valuation Services</i>			83.70	\$25,825.25
Total - Hourly Services			123.40	\$50,033.05

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS**Exhibit G****PricewaterhouseCoopers LLP - Consultants****Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period February 1, 2019 through March 31, 2019**

Project Category and Professional	Position	Rate	Hours	Total Compensation
Case Administration				
<i>Bankruptcy Requirements and Other Court Obligations</i>				
Hallie Ann Caywood	Partner	\$925	0.30	\$277.50
Ying Zhang	Director	\$807	4.50	\$3,631.50
Andrea Clark Smith	Director	\$550	1.30	\$715.00
Shonda M Finseth	Manager	\$400	7.70	\$3,080.00
<i>Subtotal - Bankruptcy Requirements and Other Court Obligations</i>			13.80	\$7,704.00
Total - Case Administration			13.80	\$7,704.00
Total - Hours and Compensation - Hourly Services and Case Administration			137.20	\$57,737.05

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit H

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
<i>Accounting Advisory Services</i>						
<u>Accounting Advisory</u>						
2/28/2019	Aaron T Pocklington	Director	319H001: Review of WMLP draft financial statements and provide comments.	\$807	1.80	\$1,452.60
2/28/2019	Aaron T Pocklington	Director	319H002: Review of compiled WMLP draft comments and correspondence with team.	\$807	1.50	\$1,210.50
3/1/2019	Rajeeb Das	Senior Managing Director	319H003: Review year-end WMLP financial statement disclosures provided by management.	\$898	2.60	\$2,334.80
3/1/2019	Andrew Michael Schellenberg	Manager	319H004: Compile suggested comments on the WMLP draft 10-K and provide to management for their review and ownership.	\$628	2.50	\$1,570.00
3/4/2019	Andrew Michael Schellenberg	Manager	319H005: Compile bankruptcy disclosure considerations based on latest court docket filings and provide to C. Li (WLB) for review and ownership.	\$628	2.50	\$1,570.00
3/5/2019	Bradley Lewis Portnoy	Senior Associate	319H006: Advise C. Li (WLB) based on claims data provided by Donlin Recano for WMLP financial statement presentation.	\$517	1.00	\$517.00
3/6/2019	Andrew Michael Schellenberg	Manager	319H007: Review latest WMLP draft 10-K for edits since prior version and provide marked up draft to PwC team.	\$628	2.50	\$1,570.00
3/6/2019	Bradley Lewis Portnoy	Senior Associate	319H008: Advise C. Li (WLB) based on review of court dockets for accounting implications specific to WMLP.	\$517	2.50	\$1,292.50
3/11/2019	Andrew Michael Schellenberg	Manager	319H009: Read of latest WMLP draft 10-K and compile suggested comments.	\$628	2.50	\$1,570.00

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit H

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/11/2019	Aaron T Pocklington	Director	319H010: Review of financial statements and provide comments to C. Li (WLB).	\$807	1.20	\$968.40
3/12/2019	Rajeeb Das	Senior Managing Director	319H011: Review the updated WMLP financial statements and disclosures and provide comments.	\$898	1.50	\$1,347.00
Subtotal - Hours and Compensation - Accounting Advisory						22.10 \$15,402.80
<i>Subtotal - Hours and Compensation - Accounting Advisory Services</i>						<i>22.10 \$15,402.80</i>
<i>Tax Consulting Services</i>						
<i>State and Local Bankruptcy Tax Services</i>						
3/11/2019	Peter Loc Tran	Associate	319H012: Perform research, analysis, and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$300	2.30	\$690.00
3/11/2019	Christopher Sharpe	Director	319H013: Review analysis and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$725	2.60	\$1,885.00
3/12/2019	Peter Loc Tran	Associate	319H014: Perform research, analysis, and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$300	3.60	\$1,080.00
3/13/2019	Peter Loc Tran	Associate	319H015: Perform research, analysis, and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$300	1.90	\$570.00
3/13/2019	Christopher Sharpe	Director	319H016: Review analysis and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$725	1.20	\$870.00

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PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/14/2019	Peter Loc Tran	Associate	319H017: Perform research, analysis, and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$300	2.40	\$720.00
3/14/2019	Christopher Sharpe	Director	319H018: Review analysis and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$725	1.70	\$1,232.50
3/14/2019	James B Levinson	Partner	319H019: Review analysis and calculation of potential sales tax exposure related to reorganization and sale of assets.	\$925	1.90	\$1,757.50
Subtotal - Hours and Compensation - State and Local Bankruptcy Tax Services						17.60 \$8,805.00
<i>Subtotal - Hours and Compensation - Tax Consulting Services</i>						<i>17.60 \$8,805.00</i>
<i>WMLP Valuation Services</i>						
<u>Valuation Advisory Services</u>						
2/4/2019	Jake Milan	Associate	319H020: Prepare plan PPA analysis.	\$450	2.30	\$1,035.00
2/4/2019	Ying Zhang	Director	319H021: Discussions with Client in terms of characteristics of the mine and type of assets owned.	\$807	1.90	\$1,533.30
2/4/2019	Ying Zhang	Director	319H022: Review the Plan PPA analysis.	\$807	1.30	\$1,049.10
2/5/2019	Jake Milan	Associate	319H023: Update model and assumptions.	\$450	0.50	\$225.00
2/5/2019	Ying Zhang	Director	319H024: Review of the LOM model to understand the trend and forecast assumptions baked in the forecast.	\$807	2.70	\$2,178.90
2/5/2019	Ying Zhang	Director	319H025: Review model and assumptions.	\$807	0.50	\$403.50
2/6/2019	Joe Neilson	Director	319H026: Analyze and compare the insurance report and accounting fixed asset record.	\$807	0.60	\$484.20

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/6/2019	Joe Neilson	Director	319H027: Research Kemmerer mine operations and review 10-K.	\$807	1.00	\$807.00
2/6/2019	Xiaohang Zhao	Senior Associate	319H028: Analyze and compare the insurance report and accounting fixed asset record.	\$517	1.60	\$827.20
2/6/2019	Ying Zhang	Director	319H029: Review contracts and LOM forecast.	\$807	1.50	\$1,210.50
2/7/2019	Jake Milan	Associate	319H030: Develop questions for Client for Monsanto contract, benchmark prices, coal btu, and price forecast build-up.	\$450	0.50	\$225.00
2/7/2019	Ying Zhang	Director	319H031: Review the model build and income approach methodology.	\$807	2.70	\$2,178.90
2/9/2019	Ying Zhang	Director	319H032: Market research of similar transactions in the coal mining industry.	\$807	2.00	\$1,614.00
2/12/2019	Joe Neilson	Director	319H033: Research infomine database for estimating replacement costs.	\$807	0.40	\$322.80
2/13/2019	Joe Neilson	Director	319H034: Discuss Kemmerer accounting fixed asset record with M. Karas (WLB).	\$807	0.30	\$242.10
2/14/2019	Xiaohang Zhao	Senior Associate	319H035: Combine the insurance report with accounting fixed asset record.	\$517	1.40	\$723.80
2/14/2019	Xiaohang Zhao	Senior Associate	319H036: Generate a list of assets to perform market research.	\$517	0.40	\$206.80
2/14/2019	Xiaohang Zhao	Senior Associate	319H037: Analyze infomine mine value service.	\$517	0.60	\$310.20
2/18/2019	Lakeisha Michelle Stephens	Paraprofessional	319H038: Perform market research on the machinery and equipment.	\$300	1.00	\$300.00
2/18/2019	Jake Milan	Associate	319H039: Update model to all contract pricing based on our discussion with Scott about the contracts.	\$450	0.70	\$315.00

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/18/2019	Xiaohang Zhao	Senior Associate	319H040: Build Kemmerer cost approach model.	\$517	1.20	\$620.40
2/18/2019	Joe Neilson	Director	319H041: Discuss Kemmerer accounting fixed asset record with S. Strum (WLB).	\$807	0.40	\$322.80
2/18/2019	Xiaohang Zhao	Senior Associate	319H042: Call with M. Karas (WLB) and Kemmerer management to gather information.	\$517	0.60	\$310.20
2/19/2019	Jake Milan	Associate	319H043: Review draft model and prepare questions to discuss.	\$450	2.00	\$900.00
2/19/2019	Joe Neilson	Director	319H044: Research used market data for mobile mining equipment.	\$807	1.00	\$807.00
2/19/2019	Ying Zhang	Director	319H045: Review model and assumptions.	\$807	1.00	\$807.00
2/19/2019	Xiaohang Zhao	Senior Associate	319H046: Perform market research on certain mining equipment.	\$517	1.20	\$620.40
2/19/2019	Xiaohang Zhao	Senior Associate	319H047: Build Kemmerer cost approach model.	\$517	4.10	\$2,119.70
2/20/2019	Jake Milan	Associate	319H048: Process edits to DCF, summary, reserves, and CAC.	\$450	1.70	\$765.00
2/20/2019	Qian Yang	Senior Associate	319H049: Review model; inputs, depletion/depreciation, CAC, and workforce tabs.	\$517	2.50	\$1,292.50
2/20/2019	Xiaohang Zhao	Senior Associate	319H050: Build Kemmerer cost approach model.	\$517	3.00	\$1,551.00
2/20/2019	Joe Neilson	Director	319H051: Review cost approach analysis with X. Zhao (PwC).	\$807	2.00	\$1,614.00
2/20/2019	Xiaohang Zhao	Senior Associate	319H052: Review cost approach analysis with J. Neilson (PwC).	\$517	2.00	\$1,034.00
2/21/2019	Doran McClellan	Senior Managing Director	319H053: Technical review of PP&E valuation.	\$898	0.50	\$449.00

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit H

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/21/2019	Qian Yang	Senior Associate	319H054: Review model; DCF, reserve MEEM, and WARA tab.	\$517	2.40	\$1,240.80
2/21/2019	Joe Neilson	Director	319H055: Review valuation model analysis.	\$807	1.00	\$807.00
2/21/2019	Ying Zhang	Director	319H056: Prepare for meeting with M. Garach and J. Milan (PwC) to review methodology and assumptions.	\$807	0.70	\$564.90
2/21/2019	Xiaohang Zhao	Senior Associate	319H057: Build Kemmerer cost approach model.	\$517	5.00	\$2,585.00
2/21/2019	Jake Milan	Associate	319H058: Meeting with M. Garach and S. Zhang (PwC) to discuss values, methodology, questions, and assumptions.	\$450	0.70	\$315.00
2/21/2019	Ying Zhang	Director	319H059: Meeting with M. Garach and J. Milan (PwC) to discuss values, methodology, questions, and assumptions.	\$807	0.70	\$564.90
2/21/2019	Meeta Garach	Associate	319H060: Meeting with J. Milan and S. Zhang (PwC) to discuss values, methodology, questions, and assumptions.	\$450	0.70	\$315.00
2/22/2019	Jake Milan	Associate	319H061: Process changes to the model.	\$450	3.60	\$1,620.00
2/22/2019	Joe Neilson	Director	319H062: Review PP&E valuation model.	\$807	1.30	\$1,049.10
2/22/2019	Ying Zhang	Director	319H063: Review draft analysis for reserves and WACC.	\$807	1.50	\$1,210.50
2/22/2019	Xiaohang Zhao	Senior Associate	319H064: Build Kemmerer cost approach model.	\$517	5.00	\$2,585.00
2/22/2019	Xiaohang Zhao	Senior Associate	319H065: Prepare summary schedule.	\$517	1.00	\$517.00
2/22/2019	Jake Milan	Associate	319H066: Meeting with S. Akunuri and S. Zhang (PwC) to discuss the latest analysis.	\$450	1.00	\$450.00
2/22/2019	Srinivas N Akunuri	Partner	319H067: Meeting with J. Milan and S. Zhang (PwC) to discuss the latest analysis.	\$994	1.00	\$994.00
2/22/2019	Ying Zhang	Director	319H068: Meeting with S. Akunuri and J. Milan (PwC) to discuss the latest analysis.	\$807	1.00	\$807.00

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit H

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/25/2019	Shelley Xu	Senior Associate	319H069: Review Kemmerer model.	\$517	2.00	\$1,034.00
2/25/2019	Joe Neilson	Director	319H070: Review Kemmerer mine overview materials provided by S. Strum (WLB).	\$807	0.60	\$484.20
2/25/2019	Joe Neilson	Director	319H071: Discuss Kemmerer accounting fixed asset record with M. Karas (WLB) regarding land and CIP.	\$807	0.40	\$322.80
2/25/2019	Joe Neilson	Director	319H072: Research Tipple replacement costs.	\$807	1.00	\$807.00
2/25/2019	Xiaohang Zhao	Senior Associate	319H073: Update summary schedule.	\$517	3.00	\$1,551.00
2/26/2019	Joe Neilson	Director	319H074: Research market values for shovels and haul trucks from various internet market sources.	\$807	0.70	\$564.90
2/26/2019	Joe Neilson	Director	319H075: Discuss the age of Kemmerer's Tipples with M. Karas (WLB).	\$807	0.30	\$242.10
2/27/2019	Joe Neilson	Director	319H076: Review cost approach model's remaining useful lives and percent good factors.	\$807	1.00	\$807.00
2/28/2019	Joe Neilson	Director	319H077: Review market approach values for mobile equipment and surface vehicles.	\$807	0.60	\$484.20
2/28/2019	Joe Neilson	Director	319H078: Review Kemmerer LOM value to assess for economic obsolescence.	\$807	0.40	\$322.80
3/15/2019	PricewaterhouseCoopers	Partner	319H079: Pursuant to the Statement of Work #3, WCC will share the cost of the services provided to WMLP equally (i.e., on a 50/50 basis). The breakout of the WMLP valuation services for February and March 2019 is (\$51,650.50*.50=\$25,825.25).	\$0	0.00	(\$25,825.25)
Subtotal - Hours and Compensation - Valuation Advisory Services					83.70	\$25,825.25
Subtotal - Hours and Compensation - WMLP Valuation Services					83.70	\$25,825.25

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit H

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
Subtotal - Hours and Compensation - Hourly Services						123.40 \$50,033.05
Case Administration						
<i>Bankruptcy Requirements and Other Court Obligations</i>						
<u>Employment Applications and Other Court Filings</u>						
2/8/2019	Ying Zhang	Director	319H080: Discussions with Client personnel regarding SOW changes related to Kemmerer mines and intangible assets.	\$807	2.50	\$2,017.50
2/11/2019	Ying Zhang	Director	319H081: Discussions with Client on the second revision of SOW changes.	\$807	1.00	\$807.00
2/14/2019	Andrea Clark Smith	Director	319H082: Prepare the Supplemental Declaration for the WMLP Valuation SOW.	\$550	0.80	\$440.00
2/14/2019	Ying Zhang	Director	319H083: Discussions with Client on the third revision of SOW changes.	\$807	1.00	\$807.00
2/17/2019	Hallie Ann Caywood	Partner	319H084: Review the Declaration for the WMLP Valuation SOW.	\$925	0.30	\$277.50
2/19/2019	Andrea Clark Smith	Director	319H085: Prepare the Second Supplemental Application for the new valuation services.	\$550	0.30	\$165.00
2/27/2019	Andrea Clark Smith	Director	319H086: Follow up on the status of the Supplemental Declaration and coordinate review of new WMLP SOW with Counsel / Committee.	\$550	0.20	\$110.00
3/1/2019	Shonda M Finseth	Manager	319H087: Revise the Supplemental Declaration.	\$400	0.80	\$320.00
Subtotal - Hours and Compensation - Employment Applications and Other Court Filings						6.90 \$4,944.00

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit H

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period February 1, 2019 through March 31, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
<u>Monthly, Interim and Final Fee Applications</u>						
3/14/2019	Shonda M Finseth	Manager	319H088: Review the February 2019 time details for compliance with bankruptcy guidelines.	\$400	4.80	\$1,920.00
3/14/2019	Shonda M Finseth	Manager	319H089: Continue to review the February 2019 time details for compliance with bankruptcy guidelines.	\$400	2.10	\$840.00
Subtotal - Hours and Compensation - Monthly, Interim and Final Fee Applications						6.90 \$2,760.00
<i>Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations</i>						<i>13.80 \$7,704.00</i>
Subtotal - Hours and Compensation - Case Administration						13.80 \$7,704.00
Total - Hours and Compensation - Hourly Services and Case Administration						137.20 \$57,737.05

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS
PricewaterhouseCoopers LLP - Consultants
Summary of Expenditures by Project and Type
For the Period February 1, 2019 through March 15, 2019

Exhibit I

Transaction Type by Project	Total Expenditures
Hourly Services	
<i>Tax Consulting Services</i>	
Sundry - Other	\$951.35
<i>Subtotal - Expenditures Sought for Tax Consulting Services</i>	<i>\$951.35</i>
Subtotal - Expenditures Sought for Hourly Services	\$951.35
Total - Expenditures Sought for Reimbursement	\$951.35

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit J

PricewaterhouseCoopers LLP - Consultants

Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2019 through March 15, 2019

Date	Name	Transaction Type	Description	Total Expenditures
Hourly Services				
<i>Tax Consulting Services</i>				
12/31/2018	SYS Release Contact Solution centre	Sundry - Other	319E001: INVESTOR TAX PACKAGE SUPPORT SERVICES.	\$84.18
1/2/2019	SYS Release Contact Solution centre	Sundry - Other	319E002: INVESTOR TAX PACKAGE SUPPORT SERVICES.	\$52.95
2/25/2019	SYS Release Contact Solution centre	Sundry - Other	319E003: INVESTOR TAX PACKAGE SUPPORT SERVICES.	\$250.67
2/28/2019	SYS Release Contact Solution centre	Sundry - Other	319E004: INVESTOR TAX PACKAGE SUPPORT SERVICES.	\$563.55
<i>Subtotal - Expenditures Sought for Tax Consulting Services</i>				\$951.35
Subtotal - Expenditures Sought for Hourly Services				\$951.35
Total - Expenditures Sought for Reimbursement				\$951.35

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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