

Exhibit 2

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

IN RE:

WESTMORELAND COAL COMPANY, *et al.*,¹

Debtors.

Chapter 11

Case No.: 18-35672 (DRJ)

(Jointly Administered)

**MAR-BOW VALUE PARTNERS LLC'S FIRST SET OF INTERROGATORIES TO
MCKINSEY RESTRUCTURING AND TRANSFORMATION SERVICES U.S., LLC**

Pursuant to Federal Rules of Bankruptcy Procedure 7026, 7033, and 9014(c), Federal Rules of Civil Procedure 26 and 33, and any other applicable federal or local rules, Mar-Bow Value Partners LLC, by and through counsel, hereby submits the following interrogatories (the “**Interrogatories**”) to be answered fully, separately, in writing, and under oath by McKinsey Restructuring and Transformation Services U.S., LLC. Responses shall be provided within **fourteen (14)** days of service. Any and all objections to these interrogatories must be made in accordance with the Federal Rules of Civil Procedure.

DEFINITIONS

Unless otherwise indicated, in addition to the definitions set forth in the Federal Rules of Civil Procedure, the following definitions shall apply to these Interrogatories:

1. “**Debtor**” refers to any and all persons identified as debtors in the above-captioned bankruptcy proceeding and each of their direct and indirect subsidiaries, divisions, predecessor and successor companies, affiliates, parents, any partnership or joint venture to

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.

which it currently is or formerly was a party, assigns, funds or trusts administered by or on behalf of any of those entities, any persons who directly or indirectly control any of those entities in whole or in part, and/or each of those entities' current or former officers, directors, employees, principals, shareholders, partners, owners, agents, representatives, and consultants.

2. “**Interested Parties**” refers collectively to the Debtors and any and all persons identified as a party-in-interest in the above-captioned bankruptcy proceeding, including but not limited to any and all persons identified on Schedule 2 of the Hojnacki Declaration, and each of their direct and indirect subsidiaries, divisions, predecessor and successor companies, affiliates, parents, any partnership or joint venture to which it currently is or formerly was a party, assigns, funds or trusts administered by or on behalf of any of those entities, any persons who directly or indirectly control any of those entities in whole or in part, and/or each of those entities' current or former officers, directors, employees, principals, shareholders, partners, owners, agents, representatives, consultants, accountants, and attorneys.

3. “**Hojnacki Declaration**” refers to the “Declaration of Mark W. Hojnacki in Support of Debtors’ Application or Entry of an Order (i) Authorizing the Retention and Employment of McKinsey Recovery & Transformation Services U.S., LLC as Performance Improvement Advisor for the Debtors and Debtors in Possession Effective *Nunc Pro Tunc* to the Petition Date and (ii) Granting Related Relief,” filed as Exhibit B to Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of McKinsey Recovery & Transformation Services U.S., LLC as Performance Improvement Advisors to the Debtors *Nunc Pro Tunc* to the Petition Date,” filed on October 11, 2018 as Dkt. No. 452 in the above-captioned proceeding, and any exhibits or schedules thereto.

4. “**McKinsey**” refers collectively to McKinsey & Co., McKinsey RTS, MIO, and each of their direct and indirect subsidiaries, divisions, predecessor and successor companies, affiliates, parents, any partnership or joint venture to which it currently is or formerly was a party, assigns, funds or trusts administered by or on behalf of any of those entities, any persons who directly or indirectly control any of those entities in whole or in part, and/or each of those entities’ current or former officers, directors, employees, principals, shareholders, partners, owners, agents, representatives, and consultants. **For the avoidance of doubt**, McKinsey shall be construed as including, without limitation, the following entities:

- Afos Equity LLC;
- Afos LLC;
- McKinsey & Company, Inc. United States;
- McKinsey & Company, Inc. Washington D.C.;
- McKinsey Holding Group, Inc.;
- McKinsey Holdings, Inc.;
- McKinsey International, Inc.; and
- McKinsey Kazakhstan Holdings, Inc.

5. “**McKinsey & Co.**” refers to McKinsey & Company, Inc., its direct and indirect subsidiaries, divisions, predecessor and successor companies, affiliates, parents, any partnership or joint venture to which it currently is or formerly was a party, assigns, funds or trusts administered by or on behalf of any of those entities, any persons who directly or indirectly control any of those entities in whole or in part, and/or each of those entities’ current or former officers, directors, employees, principals, shareholders, partners, owners, agents, representatives, and consultants.

6. “**McKinsey RTS**” refers to McKinsey Restructuring and Transformation Services U.S., LLC, its direct and indirect subsidiaries, divisions, predecessor and successor companies, affiliates, parents, any partnership or joint venture to which it currently is or formerly was a party, assigns, funds or trusts administered by or on behalf of any of those entities, any persons who directly or indirectly control any of those entities in whole or in part, and/or each of those entities’ current or former officers, directors, employees, principals, shareholders, partners, owners, agents, representatives, and consultants.

7. “**McKinsey Shareholders Council**” refers to the entity or group known as the “McKinsey Shareholders Council” and its direct and indirect subsidiaries, divisions, predecessor and successor companies, affiliates, parents, any partnership or joint venture to which it currently is or formerly was a party, assigns, funds or trusts administered by or on behalf of any of those entities, any persons who directly or indirectly control any of those entities in whole or in part, and/or each of those entities’ current or former officers, directors, employees, principals, shareholders, partners, owners, agents, representatives, and consultants.

8. “**MIO**” refers to MIO Partners, Inc., its direct and indirect subsidiaries, divisions, predecessor and successor companies, affiliates, parents, any partnership or joint venture to which it currently is or formerly was a party, assigns, funds or trusts administered by or on behalf of any of those entities, any persons who directly or indirectly control any of those entities in whole or in part, and/or each of those entities’ current or former officers, directors, employees, principals, shareholders, partners, owners, agents, representatives, and consultants. To the extent there is a distinct entity or group of entities known as “McKinsey Investment Office,” that entity (or entities) shall be deemed encompassed within the term MIO. **For the avoidance of doubt,** MIO shall be construed as including without limitation the entities and/or funds known as:

- Alvernia Bijou LLC;
- Barfield Nominees Limited A/C CSC01;
- Barfield Nominees Limited A/C CSJ01 FBO Compass Special Situations Fund LLC;
- Barfield Nominees Limited A/C GWW01;
- Barfield Nominees Limited A/C SL101;
- Barfield Nominees Limited A/C SLT01;
- Barfield Nominees Ltd.;
- CGPEC-1997 LLC;
- CIMON GMS LLC;
- Compass Age LLC;
- Compass AIEN LLC;
- Compass Commodities Fund LLC;
- Compass COSS Master Limited;
- Compass CSS High Yield LLC;
- Compass CSS TAV LLC;
- Compass ESMA LP;
- Compass Global Equities Fund LLC f/k/a Compass Global Equities Fund LP;
- Compass Hedging Strategies Fund LLC;
- Compass Highfields Fund I LLC;
- Compass Highfields Fund II LLC;
- Compass Highfields II Fund;
- Compass HTV LLC;
- Compass MAV LLC;
- Compass MCSGI Ltd.;
- Compass NINEALPHA LLC
- Compass NRD LLC;

- Compass Offshore Hedging Strategies;
- Compass Offshore Hedging Strategies Limited-Dollar Class;
- Compass Offshore Hedging Strategies Limited-Euro Class;
- Compass Offshore HTV PCC Limited;
- Compass Offshore MAV Limited;
- Compass Offshore SAV PCC Limited;
- Compass Offshore SAV II PCC Limited;
- Compass Offshore Special Situations PCC Limited;
- Compass Offshore Special Situations PCC Limited Euro Class;
- Compass Offshore Special Situations PCC Limited Singapore Dollar;
- Compass Offshore Special Situations PCC Limited Multi Currency;
- Compass Offshore Special Situations PCC Limited Pound Sterling Class;
- Compass Offshore Special Situations PCC Limited Swiss Franc Class;
- Compass Offshore Special Situations PCC Limited US Dollar Class;
- Compass OGCTV LLC;
- Compass Private Equity 1999 LLC;
- Compass Private Equity LP (Series 2001 and Ventures);
- Compass Private Investments 2015 LLC;
- Compass Private Investments 2015 Master LP;
- Compass Private Investments 2016 LLC;
- Compass Private Investments 2017 LLC;
- Compass Private Investments 2018 LLC;
- Compass SAV LLC;
- Compass SAV II LLC;
- Compass SBTV LLC;
- Compass Sea Energy LLC;

- Compass Special Situations Fund LLC (referenced in Paragraph 44 of the Objections);
- Compass Special Situation IRA Fund LLC;
- Compass Special Situations Multi Currency Fund LLC;
- Compass TPM LP;
- Compass TSMA LP;
- Compass Winston LLC;
- Compass YOTTABIT LLC;
- Global Private Equity Capital LLC;
- McKinsey & Company Inc. Money Purchase Pension Plan;
- McKinsey & Company Inc. Profit Sharing Retirement Plan;
- McKinsey Master Retirement Trust (referenced in Paragraph 43 of the Objections);
and
- Levered Global Inflation Linked Bond Fund;
- MIO Group, Inc.
- MIO Partners (EU) Limited;
- Pacific Alliance China Land Fund Limited;
- Pacific Alliance China Land Limited;
- Pacific Alliance China Land Limited Holdings;
- Special Situations Investment Fund LP;
- SSALT Fund Limited; and
- VinaLand Limited.

9. “**Objection**” refers to the Amended Objection of Mar-Bow Value Partners, LLC, a Creditor, to the Debtors’ Application for Approval of the Employment of McKinsey Restructuring and Transformation Services U.S., LLC, filed December 3, 2018, Dkt. No. 669 in this action, and any subsequent amendments, responses, or replies.

10. The term “**person**” is defined as any natural person or any legal entity, including, without limitation, any business or governmental entity or association.

11. “**Vendors**” refers to any vendor for any Debtor, including but not limited to any and all persons identified in Schedule 2(x) of the Hojnacki Declaration, and each of their direct and indirect subsidiaries, divisions, predecessor and successor companies, affiliates, parents, any partnership or joint venture to which it currently is or formerly was a party, assigns, funds or trusts administered by or on behalf of any of those entities, any persons who directly or indirectly control any of those entities in whole or in part, and/or each of those entities’ current or former officers, directors, employees, principals, shareholders, partners, owners, agents, representatives, and consultants.

12. “**You,**” “**Your**” or “**Yours**” refers to McKinsey as defined above in paragraph 4.

For the avoidance of doubt, this term encompasses MIO as defined above in paragraph 8.

INSTRUCTIONS

The following instructions apply to each of the Requests and are deemed to be incorporated in each of them:

A. Where the term “identify” is used, for each natural person, include the person’s full name, employer, position or title, last known address, email address, and telephone number.

B. To the extent that any request is objected to, set forth all reasons for the objection. If you object to part of any interrogatory, answer the balance of the interrogatory.

C. If you object to answering an interrogatory, in whole or in part, because of a privilege, set forth the underlying factual basis for your claim of privilege in sufficient details to permit the court to determine the validity of your claim of privilege.

D. For the purposes of reading, interpreting, or construing the scope of these interrogatories, the terms used shall be given their most expansive and inclusive interpretation.

This includes, without limitation, the following:

- The terms “all,” “any,” and “each” shall each be construed as encompassing any and all.
- The connectives “and” and “or” shall be construed either disjunctively or conjunctively as necessary to bring within the scope of the discovery request all responses that might otherwise be construed to be outside of its scope.
- The use of the singular form of any word includes the plural and vice versa.
- “Including” shall mean “including without limitation.”

E. Each interrogatory shall be construed independently, and no interrogatory shall be viewed as limiting the scope of any other interrogatory unless the request so specifies.

F. Whenever an interrogatory may be answered by referring to a document, that document shall be attached as an exhibit to the response and referred to in the response. If the document has more than one page, refer to the page and section where the answer to the interrogatory can be found.

G. If You elect to produce business records in response to an interrogatory pursuant to Rule 33(d) of the Federal Rules of Civil Procedure, produce the records as they are kept in the usual course of business or organize and label them to correspond with the interrogatory. If the document is being produced in its native electronic format (inclusive of its metadata), identify the document using its hash or other appropriate electronic identification and identify the interrogatories to which the document is responsive. If the document is not being produced in

electronic form, identify the document using the applicable bates numbers or specifically identify the type of document being produced (*e.g.*, letter, memorandum, telegram, contract, invoice, etc.), its date and author(s), its custodian, and every person to whom such document or copy thereof was given or sent. For all documents produced pursuant to Rule 33(d), identify the employee, officer, or agent certifying the documents as a business record.

H. These Requests are continuing and require supplemental responses in accordance with the requirements of Federal Rule of Civil Procedure 26(e).

INTERROGATORIES

Interrogatory No. 1:

Identify all persons employed by, retained by or on behalf or, or otherwise affiliated with You who have performed or will perform work for the benefit of the Debtors in connection with this proceeding, whether or not such person has been formally assigned to perform such work.

Interrogatory No. 2:

Identify all individuals who have been employed by McKinsey RTS at any time between August 3, 2015 and the present, including their dates of employment and titles or positions. ***For purposes of this Interrogatory only***, the term “McKinsey RTS” refers only to the entity known as McKinsey Restructuring and Transformation Services U.S., LLC.

Interrogatory No. 3:

Identify all current or former members of the board of directors of MIO and (where applicable) any positions held by each member within the board (*e.g.*, chairperson, member of Audit Committee, member of Investment Committee, etc.).

Interrogatory No. 4:

Identify all current or former members of the McKinsey Shareholders Council and (where applicable) any positions held by each member within the board (*e.g.*, chairperson, member of Audit Committee, member of Investment Committee, etc.).

Interrogatory No. 5:

Identify all entities with which You have, whether directly or indirectly, any common owners, employees, officers, directors, or executives.

Interrogatory No. 6:

Identify all Interested Parties to whom You have ever provided any professional services in any capacity (irrespective of whether You were formally engaged to provide such services) and the dates and nature of such services.

Interrogatory No. 7:

Identify all Interested Parties that have ever provided You with any professional services in any capacity (irrespective of whether You were formally engaged to provide such services) and the dates and nature of such services.

Interrogatory No. 8:

Identify all Interested Parties in which You have ever held, directly or indirectly, an investment or other financial or ownership interest and state the dates and nature of such investments or interests.

Interrogatory No. 9:

Identify all payments that You have received from any Interested Party for any reason within the past five (5) years, including the date, amount, payee, and payor for each payment.

Interrogatory No. 10:

Identify all persons involved in the drafting and preparation of Your Rule 2014 disclosures and related documents in this action, including without limitation the Hojnacki Declaration, and including without limitation all persons involved in supervising or performing any conflicts checks in relation to the Hojnacki Declaration.

Interrogatory No. 11:

Identify all persons who responded to any conflicts checks or other queries made by You in connection with Your retention in this action.

Interrogatory No. 12:

For each of the entities numbered 1 through 10 and listed in Paragraph 160 of the Objection, each of the entities numbered 8 through 14 and listed in Paragraph 163 of the Objection, and each of the entities numbered 1 through 205 and listed in Paragraph 166 of the Objection, state whether MIO has ever invested (whether directly or indirectly) in the entity and the dates, nature, and amount(s) of each such investment (explaining any variances in amount over time). **For the avoidance of doubt,** Your response concerning “PIMCO Funds” should include each of the entities listed in footnote 125 at page 56 of the Objection.

Interrogatory No. 13:

Identify all persons “borrowed from affiliates of McKinsey RTS US for the purpose of serving the Debtors,” referenced in Paragraph 3 of the Hojnacki Declaration.

Interrogatory No. 14:

Explain the basis for the statement in Paragraph 6 of the Hojnacki Declaration that “McKinsey RTS US is a global, full service advisory firm” to the extent that McKinsey RTS’s global scope exists apart from its affiliation with McKinsey & Co. or other McKinsey entities.

Interrogatory No. 15:

Identify the McKinsey entities which employ each of the members of the Electric Power and Natural Gas and Basic Materials industry practices referenced in Paragraphs 7-10 of the Hojnacki Declaration.

Interrogatory No. 16:

State the amount of investment-management-related fees earned by MIO on the investments overseen by MIO each year, and the amount of such fees transferred to McKinsey.

Interrogatory No. 17:

Describe the nature of McKinsey's relationship to each of the 153 connections identified in Paragraphs 47-71 of the Hojnacki Declaration.

Interrogatory No. 18:

Identify the "commercial agreements" referenced in Paragraph 10(a) of the Hojnacki Declaration and describe the nature of the support that You will provide to initiatives to improve those "commercial agreements."

Dated: December 14, 2018
Houston, Texas

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CERTIFICATE OF SERVICE

I hereby certify that on December 14, 2018, a true and correct copy of the foregoing Interrogatories was served by electronic transmission to:

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