

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

<i>In re:</i>	:	
	:	Chapter 11
	:	Case No. 18-35672 (DRJ)
Westmoreland Coal Company, <i>et al.</i> , ¹	:	Jointly Administered
	:	
Debtors.	:	<u>Objection Deadline:</u> May 2, 2019 at 4:00 p.m. (CT)
	:	<u>Hearing Date:</u> Scheduled only as needed

**SUMMARY SHEET FOR FIRST INTERIM FEE APPLICATION OF
BERKELEY RESEARCH GROUP, LLC FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AS FINANCIAL ADVISOR TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM OCTOBER 22, 2018 THROUGH DECEMBER 31, 2018**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)	
Applicant’s Role in Case:	Financial Advisor for the Official Committee of Unsecured Creditors (the “Committee”)	
Date Order of Employment Signed:	December 5, 2018 effective <i>nunc pro tunc</i> to October 22, 2018 [Docket No. 703]	
	Beginning of Period	End of Period
Time period covered by this Application:	10/22/2018	12/31/2018
Time period(s) covered by prior Applications:	N/A	N/A
Total amounts awarded in all prior Applications:	N/A	
Total fees requested in this Application:	\$206,206.65 ²	
Total professional fees requested in this Application:	\$206,206.65	
Total actual professional hours covered by this statement:	393.5	
Average hourly rate for professionals:	\$524.03	

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number can be obtained on the website of the claims agent: <https://www.donlinrecano.com/Clients/wcc/Index>.

² Pursuant to the *Application for Entry of an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Financial Advisor to the Official Committee of Unsecured Creditors Nunc Pro Tunc to October 22, 2018*, BRG’s fees are based on fees for actual hours expended, less a 10% discount, charged at BRG’s standard hourly rates which are in effect when the services are rendered. Accordingly, we have reduced our fees for the Fee Period by \$22,911.85, as indicated on Attachment A: Fees By Professional.

Total paraprofessional fees requested in this Application:	N/A
Total actual paraprofessional hours covered by this statement:	N/A
Average hourly rate for professionals:	N/A
Reimbursable expenses sought in this application:	\$0.00
Total to be Paid to Priority Unsecured Creditors:	N/A
Anticipated % Dividend to Priority Unsecured Creditors:	N/A
Total to be Paid to General Unsecured Creditors:	N/A
Anticipated % Dividend to General Unsecured Creditors:	N/A
Date of Confirmation Hearing:	February 28, 2019
Indicate whether plan has been confirmed	Yes (WLB)

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment B: Fees By Professional - WLB

For the Period 10/22/2018 through 12/31/2018

Professional	Title	Billing Rate	Hours	Fees
A. Roque	Director	\$510.00	5.7	\$2,907.00
C. Kearns	Managing Director	\$995.00	14.8	\$14,726.00
D. Blackburn	Managing Director	\$600.00	50.5	\$30,300.00
E. Ordway	Managing Director	\$995.00	50.7	\$50,446.50
J. Geraghty	Consultant	\$375.00	108.4	\$40,650.00
J. Surdoval	Managing Director	\$775.00	42.2	\$32,705.00
M. Haverkamp	Case Assistant	\$195.00	20.2	\$3,939.00
M. Yastrebova	Associate	\$275.00	6.3	\$1,732.50
S. Tajuddin	Director	\$575.00	10.3	\$5,922.50
Total			309.1	\$183,328.50
Agreed Upon Discount	<input type="text" value="10%"/>			(\$18,332.85)
Total Requested Fees				\$164,995.65
Blended Rate				\$533.79

Westmoreland Coal Company, et al.**Berkeley Research Group, LLC****Attachment B: Fees By Professional - WMLP**

For the Period 10/22/2018 through 12/31/2018

Professional	Title	Billing Rate	Hours	Fees
A. Roque	Director	\$510.00	5.7	\$2,907.00
C. Kearns	Managing Director	\$995.00	3.8	\$3,781.00
D. Blackburn	Managing Director	\$600.00	12.5	\$7,500.00
E. Ordway	Managing Director	\$995.00	8.3	\$8,258.50
J. Geraghty	Consultant	\$375.00	35.8	\$13,425.00
J. Surdoval	Managing Director	\$775.00	10.3	\$7,982.50
M. Haverkamp	Case Assistant	\$195.00	3.3	\$643.50
M. Yastrebova	Associate	\$275.00	4.7	\$1,292.50
Total			84.4	\$45,790.00
Agreed Upon Discount	<input type="text" value="10%"/>			(\$4,579.00)
Total Requested Fees				\$41,211.00
Blended Rate				\$488.28

Berkeley Research Group, LLC

Invoice for the 10/22/2018 - 12/31/2018 Period

Westmoreland Coal Company, et al.**Berkeley Research Group, LLC****Attachment C: Fees By Task Code - WLB**

For the Period 10/22/2018 through 12/31/2018

Task Code	Hours	Fees
01. Asset Acquisition/Disposition	4.5	\$2,897.50
05. Professional Retention Fee Application Preparation	28.6	\$11,395.00
06. Attend Hearings/Related Activities	4.2	\$3,476.00
07. Interaction/Meetings with Debtors/Counsel	13.5	\$9,584.50
08. Interaction/Meetings with Creditors	57.1	\$43,416.00
09. Employee Issues/KEIP	23.9	\$13,340.00
11. Claim Analysis/Accounting	16.0	\$8,495.00
12. Statements and Schedules	55.9	\$24,528.50
13. Intercompany Transactions/Balances	4.5	\$1,928.00
18. Operating and Other Reports	16.2	\$8,687.00
19. Cash Flow/Cash Management Liquidity	23.2	\$15,128.50
27. Plan of Reorganization/Disclosure Statement	11.3	\$9,246.00
31. Planning	10.1	\$7,433.50
32. Document Review	40.1	\$23,773.00
Total	309.1	\$183,328.50
Agreed Upon Discount	10%	(\$18,332.85)
Total Requested Fees		\$164,995.65
Blended Rate		\$533.79

Berkeley Research Group, LLC

Invoice for the 10/22/2018 - 12/31/2018 Period

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment C: Fees By Task Code - WMLP

For the Period 10/22/2018 through 12/31/2018

Task Code	Hours	Fees
05. Professional Retention Fee Application Preparation	4.5	\$1,573.50
06. Attend Hearings/Related Activities	1.4	\$1,195.00
07. Interaction/Meetings with Debtors/Counsel	1.3	\$1,017.00
08. Interaction/Meetings with Creditors	17.5	\$13,832.50
09. Employee Issues/KEIP	8.5	\$4,526.50
11. Claim Analysis/Accounting	10.5	\$4,512.50
12. Statements and Schedules	26.9	\$11,795.00
13. Intercompany Transactions/Balances	2.9	\$1,338.00
19. Cash Flow/Cash Management Liquidity	2.8	\$1,516.00
31. Planning	1.9	\$935.00
32. Document Review	6.2	\$3,549.00
Total	84.4	\$45,790.00
Agreed Upon Discount	10%	(\$4,579.00)
Total Requested Fees		\$41,211.00
Blended Rate		\$488.28

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

<i>In re:</i>	:	Chapter 11
	:	Case No. 18-35672 (DRJ)
Westmoreland Coal Company, <i>et al.</i> , ¹	:	Jointly Administered
	:	
Debtors.	:	<u>Objection Deadline:</u> May 2, 2019 at 4:00 p.m. (CT)
	:	<u>Hearing Date:</u> Scheduled only as needed

**FIRST INTERIM FEE APPLICATION OF BERKELEY RESEARCH GROUP, LLC
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR THE PERIOD
FROM OCTOBER 22, 2018 THROUGH DECEMBER 31, 2018**

THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE APPLICATION, YOU SHOULD IMMEDIATELY CONTACT THE APPLICANT TO RESOLVE THE DISPUTE. IF YOU AND THE APPLICANT CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE APPLICANT. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE APPLICATION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession (inclusive of Westmoreland Coal Company (“WLB”) and Westmoreland Resource Partners, LP

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number can be obtained on the website of the claims agent: <https://www.donlinrecano.com/Clients/wcc/Index>.

(“WMLP”) and WMLP’s direct and indirect subsidiaries (together with WMLP, the “WMLP Debtors”) (collectively, the “Debtors”), hereby submits its first interim fee application (the “Application”) for an order pursuant to sections 105(a), 330 and 331 chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Southern District of Texas Local Bankruptcy Rules (the “Local Rules”), the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Interim Compensation Order”), entered November 14, 2018 (Docket No. 495) and the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330, effective January 30, 1996 (the “U.S. Trustee Guidelines”) seeking (a) the allowance of reasonable compensation for professional services rendered by BRG to the Committee during the period October 22, 2018 through December 31, 2018 (the “Fee Period”) and (b) reimbursement of actual and necessary charges and disbursements incurred by BRG during the Fee Period in the rendition of required professional services on behalf of the Committee. In support of this Application, BRG represents as follows:

JURISDICTION

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. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. The statutory bases for the relief requested herein are sections 105(a), 330, 331, and 503(b) of the Bankruptcy Code, Bankruptcy Rule 2016, and Local Rule 2016-1.

BACKGROUND

3. On October 9, 2018 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Court. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these cases. These chapter 11 cases are being jointly administered pursuant to Bankruptcy Rule 1015(b) and the Court’s order related thereto entered on October 9, 2018 (Docket No. 71).

4. On October 18, 2018 (the “Formation Date”), the Office of the United States Trustee for the Southern District of Texas (the “U.S. Trustee”) appointed seven of the Debtors’ unsecured creditors to serve as members of the Committee. The Committee is presently comprised of the following members: (i) Ohio Machinery Co.; (ii) Wheeler Machinery Co.; (iii) Nelson Brothers Mining Services, LLC; (iv) Tractor & Equipment Co.; (v) Consol Mining Company LLC; (vi) Pension Benefit Guarantee Corporation; and (vii) United Mine Workers of America.

5. Following the Formation Date, on October 22, 2018 (the “Selection Date”), the Committee selected Morrison & Foerster LLP to serve as its lead counsel, Cole Schotz P.C. to serve as its local counsel (together with Morrison & Foerster LLP, “Counsel”), Jefferies, Inc. (“Jefferies”) was selected to serve as the Committee’s investment banker and BRG was selected to serve as its financial advisor.

6. On November 19, 2018, the Committee filed the *Application for Entry of an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Financial Advisor to the Official Committee of Unsecured Creditors Nunc Pro Tunc to October 22, 2018* (the “Retention Application”). This Court entered an order, authorizing the retention of BRG as financial advisor to the Committee *nunc pro tunc* to October 22, 2018, on November 28, 2018 (the “Initial Retention Order”), which was then superseded by the Court’s order authorizing BRG’s

retention filed on December 5, 2018 (the “Final Retention Order”).

7. On December 14, 2018, certain of the Debtors filed the *Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of its Debtor Affiliates* (the “Plan”). The Court confirmed the Plan relating to the WLB Debtors on March 2, 2019 and the effective date of the Plan for the WLB Debtors occurred on March 15, 2019.

FEE PROCEDURES ORDER

8. On November 14, 2018 this Court signed the Interim Compensation Order. The Interim Compensation Order, among other things, authorizes monthly interim compensation and expense reimbursement to case professionals prior to the filing and approval of the interim fee applications. However, monthly interim compensation is limited to eighty percent (80%) of fees and one hundred percent (100%) of expenses upon notice to the Application Recipients (as defined in the Interim Compensation Order). The Interim Compensation Order further provides that each case professional file quarterly interim fee applications with the first interim fee application to be for the period ending December 31, 2018.

9. The Final Retention Order proscribed the amount of BRG fees allowed effective November 1, 2018, inclusive of fees associated with the use of contractors, but excluding other costs and disbursements. Pursuant to the Final Retention Order, “BRG’s allowed fees... shall not exceed (a) \$35,000 per month with respect to the WMLP Debtors or (b) \$100,000 per month with respect to all Debtors in the aggregate, in each case with any unused amounts carried forward into future months; provided, that the cumulative amount of BRG’s allowed fees (inclusive of fees associated with the use of Contractors, but exclusive of any other costs and disbursements) shall not exceed \$325,000 in the aggregate with respect to the WLB Debtors...”

SUMMARY OF FEE STATEMENTS

10. While the Interim Compensation Order provides for the filing of monthly fee statements, BRG chose not to submit monthly fee statements for the Fee Period.

SUMMARY OF SERVICES RENDERED

11. BRG is a global strategic advisory and expert consulting firm that provides independent expert testimony, litigation and regulatory support, authoritative studies, strategic advice, advisory services relating to restructuring and turnaround, due diligence, valuation, and capital markets, and document and data analytics to major law firms, Fortune 500 corporations, government agencies, and regulatory bodies around the world.

12. Since being retained by the Committee, BRG has rendered professional services to the Committee as requested and as necessary and appropriate in furtherance of the interests of the unsecured creditors of the Debtors' estates. BRG respectfully submits that the professional services that it rendered on behalf of the Committee were necessary and have directly benefited the creditor constituents represented by the Committee and have contributed to the effective administration of these cases.

13. BRG submits that the interim fees applied for herein for professional services rendered in performing services for the Committee in this proceeding are fair and reasonable in view of the time spent, the extent of work performed, the nature of the Debtors' capitalization structure and financial condition, the Debtors' financial accounting resources and the results obtained. BRG's fees typically are based on the actual hours charged at BRG's standard hourly rates, which are in effect when the services are rendered.

14. BRG expended an aggregate of 309.1 hours on behalf of the WLB Debtors and 84.4 hours on behalf of the WMLP Debtors, substantially all of which was expended by the professional staff of BRG. The work involved, and thus the time expended, was carefully assigned in light of

the experience and expertise required for a particular task. The staff utilized was selected to optimize efficiencies and avoid redundant efforts. The staff of the Debtors or their advisors has been utilized where practical and prudent.

15. BRG believes that there has been no duplication of services between BRG and any other consultants or accountants to the bankruptcy estate.

16. BRG's approach is to utilize senior, experienced personnel and to encourage the Debtors to provide the staff-level support and analysis to minimize total cost. In addition, BRG's per diem rates for professionals of comparable experience, are at or below those of firms we consider our competitors. We believe that the compensation in this Application is based on the customary compensation charged by comparably skilled professionals in cases other than cases under Title 11.

17. Because BRG's core staff consists of senior professionals who performed a vast amount of the work, time spent communicating internally and reviewing the work product of junior associates was kept to a minimum.

18. Except as set forth in the Ordway Affidavit to the Retention Application, regarding the Consulting Agreement with BLACKACRELLC ("BlackAcre"), no agreement or understanding exists between BRG and any other person for the sharing of compensation received or to be received for services rendered in connection with the chapter 11 cases, except for internal agreements among employees of BRG regarding the sharing of revenue or compensation. Neither BRG nor any of its employees has entered into an agreement or understanding to share compensation with any entity as described in Bankruptcy Rule 2016.

19. BRG's travel time policy is to not charge such time to a client unless productive work is performed during the travel period. In this engagement, non-productive travel time is not being charged to the Debtors.

20. BRG's time records for the Fee Period for both the WLB and WMLP Debtors are attached hereto as **Exhibit A**. These records include daily time logs describing the time spent by each BRG professional and administrative-level person in these cases.

21. BRG also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services. No expenses were incurred during the Fee Period.

22. The general summary of the services rendered by BRG during the Fee Period based on tasks and number of hours, before the agreed upon discount, is set forth below.

Asset Acquisition/Disposition – Task Code 01

23. Time charged to this task code relates to the preparation of BRG's review of asset sale procedures, motions and asset sale agreement with respect to analyzing impact on unsecured creditors.

24. BRG has expended 4.5 hours on this category for a fee of \$2,897.50.

Professional Retention/ Fee Application Preparation – Task Code 05

25. Time charged to this task code relates to the preparation of BRG's retention documents and fee applications, including preparing BRG's retention application and conflict check, and review of October fee details.

26. BRG has expended 33.1 hours on this category for a fee of \$12,968.50.

Attend Hearings/ Related Activities – Task Code 06

27. Time charged to this task code relates to BRG telephonic attendance at Westmoreland Omnibus, bid procedures and disclosure statement hearings.

28. BRG has expended 5.6 hours on this category for a fee of \$4,671.00.

Interaction/ Meetings with Debtors/ Counsel – Task Code 07

29. Time charged to this task code relates to BRG's preparation for and participation in meetings/calls and correspondence with the Debtor's, Debtors' Counsel and financial advisors to the Debtors', and follow-up on information requests regarding a variety of case issues.

30. BRG has expended 14.8 hours on this category for a fee of \$10,601.50.

Interaction/ Meetings with Creditors/ Counsel – Task Code 08

31. Time charged to this task code relates to BRG's preparation for and participation in meetings/calls and correspondence with the Committee, Committee Counsel, and individual creditors on the status of case issues, including (i) reporting on discussions with advisors to the Debtors', (ii) discussing case strategy, timelines and work streams, and (iii) preparing and presenting reports to the Counsel and the Committee, including DIP financing, claims analysis, M&A process,, liquidity, Court motions, and the Debtors' statements and schedules.

32. BRG has expended 74.6 hours on this category for a fee of \$57,248.50.

Employee Issues/ KEIP – Task Code 09

33. Time charged to this task code relates to BRG's evaluation of the Debtors' proposed valued employee incentive plan (“VEP”), senior executive retirement plan (“SERP”) and preparation of various analyses necessary to adequately evaluate the proposed plans.

34. Specific tasks performed in this category include (i) researching characteristics of employee retention plans in other bankruptcy cases, (ii) analyzing the terms of the Debtors'

proposed retention plans, (iii) analyzing and comparing VEP in comparable cases, and (iv) drafting and presenting BRG's analysis to the Committee regarding the reasonableness and economic impact of the Debtors' proposed retention and management incentive plans.

35. BRG has expended 32.4 hours on this category for a fee of \$17,866.50.

Claim Analysis/ Accounting – Task Code 11

36. Time charged to this task code principally relates to reviewing and analyzing potential unsecured claims (including claims that would not be assumed related to the sale processes) and reporting to Counsel and the Committee thereon.

37. BRG has expended 26.5 hours on this category for a fee of \$13,007.50.

Statements and Schedules – Task Code 12

38. Time charged to this task code relates to time spent by BRG analyzing the Debtors' schedules of assets and liabilities and statements of financial affairs and drafting a presentation updating Counsel and the Committee thereon.

39. BRG has expended 82.8 hours on this category for a fee of \$36,323.50.

Intercompany Transactions/Balances – Task Code 13

40. Time charged to this task code relates to reviewing and analysis of intercompany balances and transactions.

41. BRG has expended 7.4 hours on this category for a fee of \$3,266.00.

Operating and Other Reports – Task Code 18

42. Time charged to this task code relates to time spent reviewing the Debtors first day pleadings, cash management reports and ordinary course professionals.

43. BRG has expended 16.2 hours on this category for a fee of \$8,687.00.

Cash Flow/ Cash Mgmt Liquidity – Task Code 19

44. Time charged to this task code relates to BRG’s review and analysis of DIP and cash collateral motions, cash management process and review of secured lenders collateral accounts, including reviewing relevant Court orders and reporting to Counsel and the Committee thereon.

45. BRG has expended 26.0 hours on this category for a fee of \$16,644.50.

Plan of Reorganization/ Disclosure Statement – Task Code 27

46. Time charged to this task code relates to time spent by BRG reviewing the Debtors plan of reorganization (“POR”) and disclosure statement. Specific tasks performed in this category included (i) evaluating the treatment of creditors in the POR (ii) analyzing the exhibits to the disclosure statement on projections, valuations and liquidation analysis, (iii) reviewing the UCC draft response to the disclosure statement, and (iv) reporting to Counsel and the Committee on the foregoing.

47. BRG has expended 11.3 hours on this category for a fee of \$9,246.00.

Planning – Task Code 31

48. Time charged to this task code relates to developing work plans for the BRG team, reviewing documents to effectively determine appropriate work plans, and drafting information request lists requesting information necessary for the work plans.

49. BRG has expended 12.0 hours on this category for a fee of \$8,368.50.

Document Review – Task Code 32

50. Time charged to this task code relates to BRG’s review of various documents, including (i) court filings that could affect recoveries to unsecured creditors, (ii) adversary proceeding and (iii) documents filed on the docket.

51. BRG has expended 46.3 hours on this category for a fee of \$27,322.00.

ACTUAL AND NECESSARY EXPENSES

52. BRG incurred no actual out-of-pocket expenses in connection with the rendition of the professional services to the Committee during the Fee Period.

53. The disbursements and expenses have been incurred in accordance with BRG's normal practice of charging clients for expenses clearly related to and required by particular matters. Such expenses were often incurred to enable BRG to devote time beyond normal office hours to matters, which imposed extraordinary time demands. BRG has endeavored to minimize these expenses to the fullest extent possible.

54. BRG's billing rates do not include charges for photocopying, telephone and facsimile charges, computerized research, travel expenses, "working meals," secretarial overtime, postage and certain other office services, because the needs of each client for such services differ. BRG believes that it is fairest to charge each client only for the services actually used in performing services for such client. BRG has endeavored to minimize these expenses to the fullest extent possible.

55. In providing a reimbursable service such as copying or telephone, BRG does not make a profit on that service. In charging for a particular service, BRG does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment or capital outlay. In seeking reimbursement for service which BRG justifiably purchased or contracted for from a third party, BRG requests reimbursement only for the amount billed to BRG by such third party vendor and paid by BRG to that vendor.

NOTICE AND NO PRIOR APPLICATION

56. Notice of this application has been given to (i) the Debtors; (ii) counsel for the Debtors; (iii) co-counsel for the Debtors; (iv) counsel to the ad hoc group of secured creditors of Westmoreland Coal Company; (v) counsel to the ad hoc group of secured creditors of Westmoreland Resource partners, LP; (vi) counsel to the Conflicts Committee of the Board of Directors for Westmoreland Resource Partners GP, LLC and conflicts counsel for the WMLP Debtors; (vii) counsel to the Committee; (viii) the Office of the United States Trustee for the Southern District of Texas; and (ix) all other parties that have entered appearances pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested herein, BRG submits that no further or other notice is required.

57. With respect to these amounts, as of the date of the Application, BRG has received no payments and no previous application for the relief sought herein has been made to this or any other Court.

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WHEREFORE, BRG respectfully requests: (a) that it be allowed on an interim basis fees in the amount of \$206,206.65 for reasonable, actual and necessary services rendered by it on behalf of the Committee during the Fee Period; (b) that (i) the WLB Debtors be authorized and directed to immediately pay to BRG the amount of \$164,995.65 which is equal to 100% of BRG's fees and expenses incurred on their behalf during the Fee Period and (ii) the WMLP Debtors be authorized and directed to immediately pay to BRG the amount of \$41,211.00 which is equal to 100% of BRG's fees and expenses incurred on their behalf during the Fee Period; and (c) and granting such other and further relief as the Court may deem just and proper.

Dated: April 10, 2019
New York, NY

BERKELEY RESEARCH GROUP, LLC

/s/ Edwin N. Ordway, Jr.
Edwin N. Ordway, Jr.
Managing Director
810 7th Ave., Suite 4100
New York, NY 10019
212-782-1432

Financial Advisor to the Official Committee of
Unsecured Creditors

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

<i>In re:</i>	:	
	:	Chapter 11
	:	Case No. 18-35672 (DRJ)
Westmoreland Coal Company, <i>et al.</i> , ¹	:	Jointly Administered
	:	
Debtors.	:	<u>Objection Deadline:</u> May 1, 2019 at 4:00 p.m. (CT)
	:	<u>Hearing Date:</u> Scheduled only as needed

DECLARATION OF EDWIN N. ORDWAY, JR

I, Edwin N. Ordway, Jr., Managing Director of Berkeley Research Group, LLC (“BRG”)², on behalf of BRG, as financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the chapter 11 cases of the of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), hereby declare, pursuant to 28 U.S.C. § 1746, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, effective January 30, 1996 (the “UST Guidelines”), as follows:

1. I am a Managing Director of BRG and the professional designated by the applicant, BRG, with responsibility in these Chapter 11 Cases of the Debtors, for compliance with the Local Rules and Guidelines.

2. This declaration is made in respect of the *First Interim Fee Application of Berkeley Research Group, LLC, for Allowance of Compensation for Services as Financial Advisor for the*

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number can be obtained on the website of the claims agent: <https://www.donlinrecano.com/Clients/wcc/Index>.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

Official Committee of Unsecured Creditors for the Period from October 22, 2018 through December 31, 2018 (the “Application”), filed contemporaneously herewith.

3. I hereby declare that:
 - (a) I have read and reviewed the Application;
 - (b) To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines and the UST Guidelines;
 - (c) The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by BRG and generally accepted by BRG’s clients;
 - (d) In providing a reimbursable service, BRG does not make a profit on that service, whether the service is performed by BRG in-house or through a third party;
 - (e) All services for which compensation is requested by BRG were professional services performed for and on behalf of the Committee and not on behalf of any other person; and
 - (f) Except as set forth in the Application regarding the consulting agreement between BRG and BlackAcre, no agreement or understanding exists between BRG and any other person for the sharing of compensation received or to be received for services rendered in connection with the chapter 11 cases, except for internal agreements among employees of BRG regarding the sharing of revenue or compensation. Neither BRG nor any of its employees has entered into an agreement or understanding to share compensation with any entity as described in Bankruptcy Rule 2016.

4. I certify, under penalty of perjury, that the foregoing statements made by me are true and correct, to the best of my knowledge, information, and belief.

Dated: April 10, 2019
New York, NY

/s/ Edwin N. Ordway, Jr.
Edwin N. Ordway, Jr.

Westmoreland Coal Company, et al.**Berkeley Research Group, LLC****Exhibit A: Time Detail - WLB**

For the Period 10/22/2018 through 12/31/2018

Date	Professional	Hours	Description
01. Asset Acquisition/Disposition			
11/5/2018	D. Blackburn	0.5	Reviewed Bid Procedures.
11/6/2018	C. Kearns	0.1	Emailed with Counsel re: status of stalking horse APA and bid procedures.
11/9/2018	D. Blackburn	0.5	Reviewed Summary Bid Procedures.
11/9/2018	D. Blackburn	0.5	Reviewed UCC Bid Procedures.
11/15/2018	C. Kearns	0.2	Emailed with Counsel re: status of sale of one of the mines.
11/19/2018	D. Blackburn	0.5	Reviewed Summary of Solicitations Procedure Motion.
11/21/2018	D. Blackburn	0.5	Reviewed Solicitation Procedures Order.
12/21/2018	D. Blackburn	1.0	Reviewed Asset Purchase Agreement.
12/21/2018	D. Blackburn	0.5	Reviewed Buckingham Sale Motion.
12/21/2018	C. Kearns	0.2	Emailed with Counsel re: asset sale status.
Task Code	Total Hours	4.5	
05. Professional Retention Fee Application Preparation			
10/23/2018	E. Ordway	0.5	Reviewed pleadings in other cases before Judge Jones regarding retention issues.
10/24/2018	M. Haverkamp	2.2	Prepared parties in interest list for conflict check.
10/24/2018	M. Haverkamp	1.3	Continued preparing parties in interest list for conflict check.
10/24/2018	E. Ordway	0.3	Reviewed conflict check documentation used by professionals for possible discloseable relationships.
10/25/2018	M. Haverkamp	2.5	Prepared parties in interest list for conflict check and declaration exhibits.
10/25/2018	M. Haverkamp	1.3	Continued preparing parties in interest list for conflict check and declaration exhibits.

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Date	Professional	Hours	Description
05. Professional Retention Fee Application Preparation			
10/26/2018	E. Ordway	0.3	Reviewed parties included in conflict check and directed staff to conduct search for relationships.
10/29/2018	J. Surdoval	0.8	Reviewed conflict checks for retention documents.
10/29/2018	M. Haverkamp	0.3	Reviewed conflict check results.
10/30/2018	M. Haverkamp	0.2	Prepared retention documents.
10/31/2018	M. Haverkamp	0.1	Prepared retention documents.
11/1/2018	M. Haverkamp	0.3	Prepared retention application.
11/2/2018	M. Haverkamp	0.1	Prepared retention documents.
11/5/2018	M. Haverkamp	0.1	Prepared retention document package.
11/6/2018	M. Haverkamp	1.1	Prepared retention documents.
11/6/2018	J. Surdoval	0.3	Participated in call with local counsel (M. Warner) re: retention application.
11/7/2018	M. Haverkamp	2.5	Prepared retention documents.
11/8/2018	M. Haverkamp	1.2	Edited retention document package.
11/8/2018	J. Surdoval	1.2	Reviewed draft retention application.
11/8/2018	M. Haverkamp	0.8	Prepared draft order.
11/8/2018	M. Haverkamp	0.7	Edited retention document package.
11/8/2018	E. Ordway	0.3	Reviewed and edited retention documents.
11/9/2018	E. Ordway	1.1	Edited retention documents.
11/9/2018	M. Haverkamp	1.0	Edited retention documents for Counsel comments.
11/9/2018	J. Surdoval	0.6	Edited Blackacre contracting agreement.
11/9/2018	J. Surdoval	0.5	Finalized draft retention applications and submission to counsel.
11/13/2018	E. Ordway	0.4	Reviewed comments from Counsel on retention documents.
11/13/2018	E. Ordway	0.3	E-mails re: division of labor between Jeffries and BRG.
11/13/2018	M. Haverkamp	0.2	Reviewed Counsel edits to BRG retention documents.

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Date	Professional	Hours	Description
05. Professional Retention Fee Application Preparation			
11/14/2018	M. Haverkamp	0.4	Edited retention documents.
11/14/2018	E. Ordway	0.2	Emails on fee arrangements and use of subcontractors.
11/15/2018	J. Surdoval	0.7	Reviewed comments on retention documents and finalized changes.
11/15/2018	M. Haverkamp	0.4	Edited retention documents.
11/19/2018	M. Haverkamp	0.4	Edited retention package for filing.
11/29/2018	E. Ordway	0.2	Discussed fee issues with Counsel.
12/3/2018	M. Haverkamp	0.9	Drafted Blackburn declaration.
12/3/2018	E. Ordway	0.3	Reviewed comments from USTO Re: Retention Documents.
12/4/2018	M. Haverkamp	0.5	Reviewed edits to Blackburn draft declaration and BRG draft order incorporating UST comments.
12/4/2018	E. Ordway	0.4	Reviewed revisions to retention documents and order.
12/6/2018	M. Haverkamp	1.4	Prepared October fee application.
12/10/2018	M. Haverkamp	0.2	Prepared October fee detail.
12/28/2018	M. Haverkamp	0.1	Prepared October fee application.
Task Code	Total Hours	28.6	

06. Attend Hearings/Related Activities

11/15/2018	J. Surdoval	1.4	Participated via telephone in Westmoreland Omnibus Hearing.
11/15/2018	C. Kearns	0.8	Listened by phone to portion of court hearing on bid procedures and other matters.
11/29/2018	D. Blackburn	1.0	Attended, telephonically, Coal Acts Fund Hearing.
12/18/2018	C. Kearns	1.0	Listened to portion of hearing in the disclosure statement.
Task Code	Total Hours	4.2	

07. Interaction/Meetings with Debtors/Counsel

10/24/2018	S. Tajuddin	1.1	Attended professionals call for Westmoreland with Jefferies (J. Dai), A&M (E. Bergman) , and Centerview (S. Bremer) re: M&A process.
10/24/2018	J. Surdoval	0.8	Participated in conference call with A&M (E. Bergman) and Jefferies (L. Szlezinger) re: sale and DIP.

Date	Professional	Hours	Description
07. Interaction/Meetings with Debtors/Counsel			
10/24/2018	E. Ordway	0.8	Participated in conference call with Jefferies (J. Dai), Centerbridge (S. Bremer) and A&M (E. Bergman) to discuss case status and M&A process.
10/24/2018	E. Ordway	0.5	Prepared for call with Debtor professionals by reviewing Counsel's and our issues list.
10/24/2018	E. Ordway	0.2	Edited discussion agenda for call with Debtor professionals.
10/27/2018	J. Surdoval	1.0	Prepared diligence request items for Debtor.
10/29/2018	S. Tajuddin	0.5	Reviewed responses from A&M on first day diligence re first day diligence requests.
10/30/2018	S. Tajuddin	1.0	Attended call with A&M (E. Bergman) to discuss diligence on first day motions.
10/30/2018	J. Surdoval	0.9	Participated in conference call with A&M (E. Bergman) related to diligence materials for first day motions.
10/30/2018	J. Geraghty	0.8	Participated in call with A&M (E. Bergman) to discuss first day pleading diligence items requested.
10/30/2018	E. Ordway	0.4	Reviewed due diligence request list and added accordingly.
10/30/2018	C. Kearns	0.4	Reviewed status of Debtor responses to first day issues.
10/31/2018	D. Blackburn	1.5	Reviewed UCC requests list.
10/31/2018	J. Surdoval	1.0	Edited initial diligence request document for Debtors.
10/31/2018	J. Geraghty	0.3	Participated in call with Alvarez & Marsal (E. Bergman) and Debtor (S. de Jager, D. Cerny) re: diligence of cash management system.
10/31/2018	J. Surdoval	0.3	Participated in conference call with Debtor (S. de Jager) and A&M (E. Bergman) related to cash management.
12/10/2018	D. Blackburn	0.7	Reviewed UCC First Request to Debtors.
12/10/2018	D. Blackburn	0.3	Reviewed UCC Second Request to Debtors.
12/10/2018	D. Blackburn	0.3	Reviewed UCC Third Request to Debtors.
12/12/2018	J. Surdoval	0.4	Participated in call related with A&M related to San Juan assets.
12/17/2018	E. Ordway	0.3	Participated in call with A&M to review claims analysis.
Task Code	Total Hours	13.5	

08. Interaction/Meetings with Creditors

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
10/23/2018	D. Blackburn	1.0	Participated in kick off call with Jeffries, BRG, and Centerview.
10/23/2018	S. Tajuddin	0.5	Participated in conference call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger) re: work plan.
10/23/2018	E. Ordway	0.5	Participated in conference call with Counsel re: DIP issues and moving deadlines.
10/23/2018	J. Surdoval	0.4	Participated in conference call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger) re: work plan.
10/23/2018	C. Kearns	0.4	Participated in kickoff call with Morrison Foerster (T. Goren, D. Harris) and Jefferies (L. Szlezinger) re: proposed DIP and first days.
10/24/2018	D. Blackburn	1.0	Participated in UCC weekly call with Committee and professionals.
10/24/2018	E. Ordway	0.6	Reviewed Counsel's outline of first days issues.
10/24/2018	S. Tajuddin	0.5	Attended weekly Committee call with Morrison Foerster (L. Marinuzzi) re: case status.
10/25/2018	S. Tajuddin	1.0	Participated in call with the Counsel (L. Marinuzzi) and Committee re: first days, DIP and other related issues.
10/25/2018	S. Tajuddin	1.0	Reviewed Counsel's preliminary asks on first day motions.
10/25/2018	J. Surdoval	0.8	Participated in call with the Counsel (L. Marinuzzi) and Committee re: first days, DIP and other related issues.
10/25/2018	E. Ordway	0.8	Participated in call with the Counsel (L. Marinuzzi) and Committee re: first days, DIP and other related issues.
10/25/2018	C. Kearns	0.8	Participated in call with the Counsel (L. Marinuzzi) and Committee re: first days, DIP and other related issues.
10/25/2018	J. Surdoval	0.7	Reviewed agenda material for UCC conference call.
10/25/2018	E. Ordway	0.4	Prepared for Committee meeting by reviewing notes, work plan, and agenda.
10/31/2018	J. Surdoval	1.8	Reviewed agenda materials for Committee weekly meeting.
10/31/2018	D. Blackburn	1.3	Participated in weekly Creditors Committee call.
10/31/2018	J. Surdoval	1.3	Participated in weekly UCC call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger) re: case status.
10/31/2018	E. Ordway	1.2	Participated in call with Counsel (L. Marinuzzi), Jefferies (L. Szlezinger) and the Committee re: status of DIP negotiations, first days status, case milestone discussions and other key issues.

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
10/31/2018	C. Kearns	1.2	Participated in call with Counsel (L. Marinuzzi), Jefferies (L. Szlezinger) and the Committee re: status of DIP negotiations, first days status, case milestone discussions and other key issues.
10/31/2018	D. Blackburn	1.2	Reviewed agenda and materials for weekly Committee meeting.
10/31/2018	J. Geraghty	1.1	Participated in UCC update call with Morrison Foerster (A. Kissner, T. Goren, L. Marinuzzi), Jefferies (J. Dai, L. Szlezinger) and UCC members re: case status.
10/31/2018	D. Blackburn	1.0	Participated in weekly call with UCC and professionals.
10/31/2018	J. Geraghty	1.0	Participated in Westmoreland Professionals' call with Morrison Foerster (A. Kissner, T. Goren, L. Marinuzzi) and Jefferies (J. Dai, L. Szlezinger) to discuss status of first day orders.
10/31/2018	S. Tajuddin	0.8	Attended professionals pre-Committee call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger) re: agenda for Committee call.
10/31/2018	E. Ordway	0.8	Reviewed agenda and related materials for weekly call with Committee.
10/31/2018	J. Surdoval	0.7	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger) re: agenda for Committee call.
10/31/2018	C. Kearns	0.6	Participated in status call with Morrison Foerster (including L. Marinuzzi) and Jefferies (including L. Szlezinger) re: first days, case milestones and other key issues.
10/31/2018	J. Geraghty	0.4	Reviewed call materials and agenda provided by UCC professional advisors prior to UCC update discussions.
10/31/2018	C. Kearns	0.3	Reviewed BRG's report to the Committee re: status report on first day motions.
11/1/2018	E. Ordway	0.2	Participated in call with Counsel to discuss retention documents and work scope.
11/1/2018	E. Ordway	0.2	Participated in call with Jeffries to discuss updated work plans.
11/5/2018	D. Blackburn	1.0	Reviewed Jeffries Presentation.
11/5/2018	D. Blackburn	0.5	Reviewed BRG Presentation.
11/6/2018	D. Blackburn	0.5	Reviewed BRG Presentation to UCC.
11/6/2018	C. Kearns	0.1	Emailed with Counsel re: status of union discussions.
11/7/2018	E. Ordway	0.7	Participated in conference call with Committee.
11/7/2018	E. Ordway	0.7	Prepared for Committee call by reviewing report.

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Invoice for the 10/22/2018 - 12/31/2018 Period

Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
11/7/2018	D. Blackburn	0.7	Reviewed BRG Presentation.
11/7/2018	E. Ordway	0.5	Participated in call with professionals to discuss work activity and call with creditors.
11/7/2018	C. Kearns	0.4	Participated in call with the Committee re: milestones and cash management.
11/7/2018	D. Blackburn	0.4	Participated in UCC weekly call with Committee and professionals.
11/7/2018	E. Ordway	0.4	Prepared for call with professionals by reviewing agenda and report.
11/7/2018	J. Geraghty	0.4	Reviewed UCC presentation prior to professionals call with Morrison Foerster and Jefferies.
11/7/2018	J. Geraghty	0.3	Participated in portion of Westmoreland professionals call with counsel (L. Marinuzzi) and Jefferies (J. Dai).
11/19/2018	D. Blackburn	0.7	Reviewed Jefferies Discussion Materials.
11/19/2018	J. Surdoval	0.7	Reviewed materials for weekly UCC call.
11/19/2018	D. Blackburn	0.6	Participated in weekly UCC Professionals call.
11/19/2018	J. Surdoval	0.6	Participated in weekly UCC update call with Counsel (L. Marinuzzi) and Committee members including sale update and plan and disclosure.
11/19/2018	E. Ordway	0.6	Reviewed agenda and materials for Committee conference call.
11/19/2018	E. Ordway	0.5	Participated in Committee conference call.
11/19/2018	C. Kearns	0.4	Participated in call with the Committee re: debrief on bid procedures motion, liquidity status and statements and schedules.
11/19/2018	J. Geraghty	0.4	Participated in portion of UCC call providing Committee with update re: sale process, chapter 11 plan, and claims investigation.
11/20/2018	E. Ordway	0.5	Attended professionals call.
11/20/2018	J. Surdoval	0.4	Participated in weekly Committee professionals call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger) related to sale, Plan and work streams for Committee.
11/21/2018	D. Blackburn	0.5	Reviewed Preliminary Issues.
11/21/2018	D. Blackburn	0.3	Reviewed Jefferies UCC Discussion Materials.
11/23/2018	E. Ordway	0.2	Reviewed correspondence between Counsel on hearing and objection data and meeting with A&M to review claims.

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
11/28/2018	E. Ordway	0.7	Prepared for conference call with case professionals by reviewing notes and report from Jeffries to counsel.
11/28/2018	D. Blackburn	0.6	Participated in UCC Professionals call.
11/28/2018	D. Blackburn	0.6	Participated in UCC weekly call.
11/28/2018	J. Surdoval	0.5	Participated (in weekly status update conference call with Committee members, Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger).
11/28/2018	E. Ordway	0.4	Participated in call with case professionals.
11/28/2018	E. Ordway	0.4	Participated in weekly call with the Committee.
11/28/2018	J. Surdoval	0.3	Participated (partial) in weekly professionals call with Counsel (L. Marinuzzi).
11/28/2018	C. Kearns	0.3	Participated in call with the Committee re: status of sale process, comments on the disclosure statement and other matters.
11/28/2018	J. Geraghty	0.3	Participated in portion of Westmoreland Committee call.
11/28/2018	J. Geraghty	0.3	Participated in portion of Westmoreland professionals call.
11/28/2018	C. Kearns	0.2	Participated in call with Morrison Foerster and Jefferies teams re: status of asset sale process, statements and schedules and initial comments on the disclosure statement.
11/28/2018	C. Kearns	0.1	Participated in call with Morrison Foerster and Jefferies teams re: status of asset sale process, statements and schedules and initial comments on the disclosure statement.
12/4/2018	J. Surdoval	0.9	Edited report for Committee.
12/11/2018	C. Kearns	0.2	Participated in telecom with Jefferies (L. Szlezinger) re: potential claims analysis and key issues.
12/12/2018	D. Blackburn	0.5	Participated in UCC weekly call.
12/12/2018	C. Kearns	0.4	Participated in Committee call regarding claims, sale process, DIP milestones and KERP.
12/12/2018	E. Ordway	0.4	Participated in weekly conference call with Committee.
12/12/2018	E. Ordway	0.3	Participated in conference call with Committee professionals to talk about case status and next steps.
12/12/2018	E. Ordway	0.3	Participated in conference call with Counsel re: San Juan Mine issues.

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
12/12/2018	C. Kearns	0.3	Participated in portion of status call with Morrison Foerster and Jefferies teams re: lien analysis, claims and sale process.
12/12/2018	D. Blackburn	0.3	Participated in weekly call with WLB Professionals.
12/12/2018	E. Ordway	0.3	Prepared for conference call with case professionals by reviewing agenda and reports.
12/18/2018	E. Ordway	0.2	Reviewed final report for issuance.
12/19/2018	J. Surdoval	0.7	Reviewed material for Weekly Committee call.
12/19/2018	D. Blackburn	0.6	Participated in weekly call with UCC and professionals.
12/19/2018	E. Ordway	0.5	Participated in Committee conference call and presented our report on SOFAs.
12/19/2018	E. Ordway	0.5	Prepared for call with UCC professionals by reviewing agenda and presentation materials from Jeffries.
12/19/2018	E. Ordway	0.4	Participated in call with UCC professionals to discuss Committee call topics and status of progress in our work streams.
12/19/2018	C. Kearns	0.4	Participated in Committee conference call and prepared our report on SOFAs.
12/19/2018	J. Geraghty	0.4	Participated in portion of Westmoreland Committee call.
12/19/2018	J. Surdoval	0.4	Participated in weekly Committee call with Morrison Foerster (L. Marinuzzi), Jefferies (J. Dai) and Committee.
12/19/2018	C. Kearns	0.3	Participated in call with UCC to discuss status of progress on our workstreams.
12/19/2018	J. Geraghty	0.3	Participated in portion of Westmoreland UCC professionals call.
12/19/2018	D. Blackburn	0.3	Reviewed Discussion Materials for UCC.
12/19/2018	J. Surdoval	0.2	Participated in weekly professionals call with Morrison Foerster (L. Marinuzzi) and Jefferies (J. Dai).
12/20/2018	E. Ordway	0.4	Participated in call with Debtors and UCC Counsel to discuss claim process and proposed disposition thereof.
12/27/2018	D. Blackburn	0.6	Participated in UCC weekly call with Committee and professionals.
12/27/2018	E. Ordway	0.5	Participated in call with Committee.
12/27/2018	A. Roque	0.5	Participated in professionals call.

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
12/27/2018	J. Surdoval	0.5	Participated in weekly Committee call with Counsel (L. Marinuzzi), Jefferies (L. Szlezinger) and Committee.
12/27/2018	A. Roque	0.5	Participated in weekly UCC call.
12/27/2018	E. Ordway	0.4	Participated in call with case Professionals.
12/27/2018	C. Kearns	0.4	Participated in Committee call re: sale status, milestones and lien analysis.
12/27/2018	J. Surdoval	0.4	Reviewed materials for Committee call.
12/27/2018	J. Surdoval	0.3	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger).
12/27/2018	D. Blackburn	0.3	Participated in WLB Professionals Call.

Task Code Total Hours**57.1****09. Employee Issues/KEIP**

11/21/2018	D. Blackburn	1.0	Reviewed VEP Motion.
11/26/2018	E. Ordway	1.1	Read motion re: VEP and noted items to investigate.
11/26/2018	E. Ordway	0.5	Reviewed pleading filed in other cases for comparables.
11/26/2018	C. Kearns	0.3	Reviewed draft VEP motion and provide our comparable set for further analysis.
11/26/2018	E. Ordway	0.3	Reviewed information request list re: VEP motion.
11/27/2018	J. Geraghty	2.0	Drafted analysis in order to understand allocation of VEP bonus amounts among VEP participants.
11/27/2018	J. Geraghty	0.8	Drafted analysis summarizing allocation of VEP bonus amounts among VEP participants.
11/27/2018	E. Ordway	0.7	Read and analyzed proposed VEP plan
11/27/2018	J. Geraghty	0.7	Reviewed valued employee plan motion filed by Debtors.
11/27/2018	E. Ordway	0.5	Prepared and edited report to the Committee re: VEP plan.
11/27/2018	J. Geraghty	0.4	Drafted data request list based on review of valued employee plan motion filed by Debtors.
11/28/2018	J. Geraghty	2.0	Reviewed key employee incentive plan comparables.
11/30/2018	J. Geraghty	1.9	Incorporated comments into valued employee plan analysis.

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Date	Professional	Hours	Description
09. Employee Issues/KEIP			
12/4/2018	J. Geraghty	2.0	Updated valued employee plan analysis based on Canada retention plan data received from Company.
12/4/2018	J. Geraghty	1.0	Continued to update valued employee plan analysis based on Canada retention plan data received from Company.
12/5/2018	J. Geraghty	1.8	Drafted updated summary analysis of valued employee program based on salary and historical compensation detail provided by Company.
12/5/2018	J. Geraghty	0.9	Continued to draft updated summary analysis of valued employee program based on salary and historical compensation detail provided by Company.
12/10/2018	J. Geraghty	1.2	Incorporated comments to valued employee plan presentation.
12/10/2018	E. Ordway	0.8	Edited report to the Committee Re: VEP plan.
12/11/2018	J. Surdoval	1.0	Edited VEP report for Committee.
12/11/2018	D. Blackburn	0.3	Reviewed BRG Valued Employee Program Diligence.
12/11/2018	C. Kearns	0.1	Reviewed draft presentation re: VEP program analysis.
12/12/2018	E. Ordway	0.7	Prepared outline for Committee presentation on VEP plans.
12/12/2018	J. Surdoval	0.4	Participated in internal BRG call related to VEP.
12/19/2018	D. Blackburn	1.0	Reviewed SERP Plan Documents.
12/31/2018	J. Surdoval	0.5	Edited report for Committee.
Task Code	Total Hours	23.9	

11. Claim Analysis/Accounting

10/24/2018	E. Ordway	1.2	Read Counsel's report and attached pleadings from Mine Workers' Union re: adversary complaint re: coal act obligations.
10/26/2018	E. Ordway	0.9	Analyzed Debtors' proposal to unions.
10/30/2018	J. Geraghty	0.2	Reviewed reported claim amounts in vendors and wages motions compared to diligence supporting data.
10/31/2018	D. Blackburn	1.0	Reviewed surety bonds.
11/9/2018	E. Ordway	0.2	Read correspondence from creditor re: incompleteness of SOFA's - statement of financial affairs.
11/21/2018	D. Blackburn	0.7	Reviewed Summaries of Filings and Mapping of Assets/Claims.

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Date	Professional	Hours	Description
11. Claim Analysis/Accounting			
11/26/2018	J. Geraghty	1.5	Continued to draft analysis reflecting location of reported UCC claims at Debtor entities compared to location of mine assets.
11/26/2018	J. Geraghty	1.5	Drafted analysis reflecting location of reported UCC claims at Debtor entities compared to location of mine assets.
11/26/2018	J. Geraghty	1.2	Reviewed data room files in order to understand if reported claims could be allocated to specific mine assets.
11/26/2018	J. Geraghty	0.3	Participated in call with Jefferies (J. Dai) re: claims detail provided to the Committee's advisors to date.
11/27/2018	J. Geraghty	1.5	Incorporated changes into asset and claim mapping analysis based on review of undetermined claims allocation.
12/10/2018	J. Surdoval	0.4	Participated in conference call with Counsel and Jefferies related to claims investigations.
12/12/2018	D. Blackburn	0.3	Reviewed Claims Estimate and Claims Summary.
12/14/2018	J. Surdoval	0.5	Participated in conference call with Counsel (L. Marinuzzi) related to filed claims.
12/20/2018	E. Ordway	0.4	Reviewed detail regarding health care claims.
12/26/2018	M. Yastrebova	0.3	Prepared spreadsheet in Excel with claims by Debtor.
12/27/2018	C. Kearns	0.3	Reviewed report on lien Analysis and potential claims.
12/28/2018	M. Yastrebova	1.3	Analyzed FDM payments data to determine remaining claims.
12/28/2018	M. Yastrebova	0.9	Converted FDM payments data from a pdf to excel.
12/28/2018	A. Roque	0.5	Analyzed claims data to prepare update to UCC.
12/28/2018	M. Yastrebova	0.3	Drafted UCC presentation re: FDM payments summary.
12/28/2018	M. Yastrebova	0.3	Prepared exhibits for the UCC presentation update re: FDM payments.
12/31/2018	D. Blackburn	0.3	Reviewed Morrison Foerster presentation re: claims and lien investigations.

Task Code Total Hours	16.0
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12. Statements and Schedules

11/9/2018	J. Geraghty	2.2	Reviewed Schedule of Assets and Liabilities for each Debtor entity.
11/9/2018	J. Geraghty	2.2	Reviewed Statements of Financial Affairs for each Debtor entity.

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Invoice for the 10/22/2018 - 12/31/2018 Period

Date	Professional	Hours	Description
12. Statements and Schedules			
11/9/2018	J. Geraghty	0.7	Reviewed Westmoreland UCC data room for documents related to exhibits in Statements and Schedules.
11/9/2018	J. Geraghty	0.5	Continued to review Statements of Financial Affairs for each Debtor entity.
11/12/2018	J. Geraghty	1.2	Drafted statements and schedules request list based on review of statements and schedules filed with court.
11/12/2018	J. Surdoval	0.4	Edited work plan related to Statements and Schedules.
11/12/2018	J. Surdoval	0.4	Reviewed work plan related to Statements and Schedules.
11/13/2018	E. Ordway	0.3	Reviewed and added items to information request list for Debtors re: SOFA's.
11/15/2018	J. Geraghty	1.6	Reviewed payments made to creditors within 90 days of Petition Date for San Juan Debtor entities.
11/15/2018	J. Geraghty	0.3	Reviewed Statement of Financial Affairs filed by each Debtor entity to understand revenue from operations generated over reported period.
11/16/2018	J. Geraghty	2.1	Reviewed schedules in order to understand Westmoreland Debtor entities acting as guarantors to secured debt facilities.
11/16/2018	J. Geraghty	1.3	Reviewed schedules of assets and liabilities for nonpriority unsecured claims detail for each UCC member.
11/16/2018	J. Geraghty	0.9	Reviewed reported allocation of assets by classification among Debtor entities as reported in schedules.
11/19/2018	J. Geraghty	0.2	Drafted summary of work performed on statements and schedules prior to UCC call.
11/21/2018	J. Geraghty	1.9	Drafted exhibits based on statements and schedules data provided by A&M for inclusion in summary presentation.
11/21/2018	J. Geraghty	1.2	Continued to draft exhibits based on statements and schedules data provided by A&M for inclusion in summary presentation.
11/27/2018	E. Ordway	0.5	Prepared and edited report to the Committee re: SOFA's analysis.
11/28/2018	J. Geraghty	2.9	Drafted presentation summarizing information reported in Debtors statements of financial affairs.
11/29/2018	J. Geraghty	2.0	Drafted summary of reported schedules of assets and liabilities of Debtors.
11/29/2018	J. Geraghty	1.9	Reviewed data provided in Debtors' schedules of assets and liabilities for inclusion in summary analysis.

Date	Professional	Hours	Description
12. Statements and Schedules			
11/29/2018	J. Geraghty	1.8	Continued to review data provided in Debtors' schedules of assets and liabilities for inclusion in summary analysis.
11/30/2018	J. Geraghty	2.1	Reviewed intercompany receivable and payable balances reported in the Debtors' schedules for inclusion in summary analysis.
11/30/2018	J. Geraghty	2.0	Reviewed claims detail reported in the Debtors' schedules for inclusion in summary analysis.
11/30/2018	J. Geraghty	0.7	Continued to review claims detail reported in the Debtors' schedules for inclusion in summary analysis.
11/30/2018	E. Ordway	0.6	Reviewed preliminary report on SOFA's prepared by staff.
12/3/2018	J. Geraghty	1.9	Drafted summary analysis of Statements and Schedules.
12/3/2018	J. Geraghty	1.3	Continued to draft summary analysis of Statements and Schedules.
12/3/2018	J. Geraghty	0.6	Incorporated changes into intercompany activity exhibits include in statements and schedules summary analysis.
12/5/2018	J. Geraghty	1.2	Reviewed Statements and Schedules summary presentation.
12/12/2018	E. Ordway	0.5	Reviewed SOFA data re: pre-petition payments and directed staff in analysis.
12/17/2018	J. Geraghty	2.9	Continued to draft summary of San Juan entity claims reported in schedules filed by Debtors.
12/17/2018	J. Geraghty	2.9	Drafted summary of San Juan entity claims reported in schedules filed by Debtors.
12/17/2018	J. Surdoval	0.5	Reviewed of Report for Committee on Statements and Schedules.
12/18/2018	J. Geraghty	1.9	Continued to review draft of Statements and Schedules report to be provided to UCC.
12/18/2018	J. Geraghty	1.8	Reviewed draft of Statements and Schedules report to be provided to UCC.
12/18/2018	E. Ordway	0.7	Prepared and edited report to the Committee on SOFAs.
12/18/2018	J. Surdoval	0.6	Reviewed Statements and Schedules report.
12/18/2018	E. Ordway	0.2	Directed staff in making revisions to SOFA report.
12/19/2018	J. Geraghty	1.7	Continued to draft exhibit summarizing total assets and reported claims by Debtor entity for inclusion in statements and schedules presentation.

Date	Professional	Hours	Description
12. Statements and Schedules			
12/19/2018	J. Geraghty	1.7	Drafted exhibit summarizing total assets and reported claims by Debtor entity for inclusion in statements and schedules presentation.
12/19/2018	J. Geraghty	0.6	Drafted exhibit of insider payment activity based on request from Morrison Foerster.
12/19/2018	D. Blackburn	0.6	Reviewed BRG Summary of Statements and Schedule.
12/19/2018	E. Ordway	0.4	Prepared for Committee call by preparing presentation outlined for our report on SOFA.
12/20/2018	E. Ordway	0.6	Prepared for call with Debtor professionals on claims by reviewing SOFA and claims data.
12/24/2018	D. Blackburn	0.8	Reviewed Schedule Database.
12/24/2018	D. Blackburn	0.6	Reviewed SOFA Analysis.
Task Code Total Hours		55.9	

13. Intercompany Transactions/Balances			
11/20/2018	J. Geraghty	1.5	Reviewed time study in support of related-party transactions diligence.
12/28/2018	M. Yastrebova	0.7	Analyzed updated intercompany balances data to determine whether it agreed to our prior analysis.
12/28/2018	A. Roque	0.4	Analyzed intercompany balances data.
12/31/2018	A. Roque	1.1	Analyzed intercompany data for analysis.
12/31/2018	A. Roque	0.8	Analyzed intercompany data for analysis.
Task Code Total Hours		4.5	

18. Operating and Other Reports			
10/30/2018	J. Geraghty	2.9	Drafted presentation summarizing first day pleadings diligence conducted for UCC update call on 10/31.
10/30/2018	J. Surdoval	2.1	Edited report for Committee on first day motions.
10/30/2018	J. Geraghty	2.0	Continued to draft presentation summarizing first day pleadings diligence conducted for UCC update call on 10/31.
10/30/2018	J. Geraghty	1.0	Incorporated comments into first day pleading diligence summary presentation.
10/31/2018	J. Geraghty	2.9	Drafted presentation summarizing review of ordinary course professionals diligence for delivery to UCC.

Date	Professional	Hours	Description
18. Operating and Other Reports			
10/31/2018	J. Geraghty	1.2	Reviewed final draft of BRG presentation to UCC regarding first day pleadings diligence prior to update call.
10/31/2018	J. Geraghty	0.8	Continued to draft presentation summarizing review of ordinary course professionals diligence for delivery to UCC.
10/31/2018	J. Surdoval	0.4	Made final edits to Committee report on First Day motions.
10/31/2018	J. Geraghty	0.3	Reviewed comments from A. Kissner of Morrison Foerster related to BRG presentation summarizing diligence performed on first day pleadings.
11/5/2018	E. Ordway	0.5	Reviewed and edited report draft re: ordinary course professionals.
11/8/2018	E. Ordway	0.5	Reviewed list of parties and results of internal investigation to identify relationships.
11/13/2018	E. Ordway	0.5	Read pleadings relating to Coal Act.
11/13/2018	E. Ordway	0.3	Read pleadings relating to Retirees Committee request.
11/29/2018	E. Ordway	0.3	Read Counsel's report on Coal Act status.
12/17/2018	E. Ordway	0.5	Edited report to Committee.
Task Code	Total Hours	16.2	

19. Cash Flow/Cash Management Liquidity

10/23/2018	E. Ordway	1.3	Reviewed DIP agreement and related planning for discussion with Counsel.
10/23/2018	J. Surdoval	1.2	Reviewed DIP agreement for discussion with Counsel.
10/23/2018	E. Ordway	0.8	Commented on points noted in Use of Cash Collateral pleading and Counsel's outline thereof.
10/23/2018	E. Ordway	0.3	Provided comments to Counsel's draft outline of issues on DIP.
10/23/2018	C. Kearns	0.3	Reviewed summary of issues re: proposed DIP/ cash collateral motion.
10/24/2018	E. Ordway	0.8	Analyzed cash management motions for work plan.
10/24/2018	E. Ordway	0.3	Read Counsel's correspondence re: DIP issues.
10/24/2018	C. Kearns	0.2	Reviewed summary of issues list for DIP and other first days.
10/25/2018	J. Surdoval	1.2	Reviewed updated cash flow reports.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management Liquidity			
10/26/2018	S. Tajuddin	1.4	Reviewed historical weekly cash flow reports.
10/30/2018	D. Blackburn	1.0	Reviewed Debtor DIP issues.
10/31/2018	D. Blackburn	2.0	Reviewed DIP budget.
10/31/2018	C. Kearns	0.2	Reviewed redline to proposed final order on use of cash collateral.
11/1/2018	E. Ordway	0.5	Read draft order for DIP agreement.
11/2/2018	J. Geraghty	0.6	Incorporated comments into UCC presentation draft following review.
11/2/2018	C. Kearns	0.3	Reviewed redline to DIP final order based on latest round of comments.
11/5/2018	J. Geraghty	1.2	Incorporated comments to cash management presentation.
11/5/2018	E. Ordway	0.7	Prepared and edited report to the Committee re: cash management procedures and motion.
11/5/2018	J. Geraghty	0.7	Reviewed cash management presentation
11/6/2018	J. Surdoval	1.2	Reviewed OCP and Cash Management Report.
11/6/2018	J. Geraghty	1.0	Reviewed UCC data room for information related to deposit account control agreements.
11/6/2018	J. Geraghty	0.7	Reviewed UCC presentation summarizing cash management and ordinary course professional payments prior to sending to Morrison Foerster for review.
11/6/2018	J. Geraghty	0.5	Incorporated comments from Morrison Foerster (A. Kissner) into UCC presentation.
11/7/2018	D. Blackburn	0.7	Reviewed DIP Credit Amendment issue list.
11/7/2018	J. Geraghty	0.7	Reviewed notes from cash management discussion in order to understand allocation of costs under management agreement.
11/7/2018	C. Kearns	0.2	Reviewed BRG's report to the Committee in regards to cash management.
11/9/2018	E. Ordway	0.2	Read and analyzed Counsel's status report memo on outstanding DIP issues.
11/9/2018	C. Kearns	0.2	Reviewed status of DIP discussions.
12/10/2018	J. Geraghty	2.5	Reviewed Debtors' bank accounts in order to understand which bank accounts are excluded from the secured lenders' collateral.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management Liquidity			
12/27/2018	M. Yastrebova	0.3	Reviewed BRG's prior analysis of bank accounts to reconcile differences with updated report.
Task Code Total Hours		23.2	
27. Plan of Reorganization/Disclosure Statement			
10/26/2018	E. Ordway	1.4	Read POR draft for discussion with Committee.
10/26/2018	E. Ordway	1.1	Analyzed Disclosure Statement for discussion with the Committee.
10/26/2018	J. Surdoval	1.0	Reviewed updated Plan and Disclosure Statement.
10/26/2018	C. Kearns	0.8	Reviewed draft Disclosure Statement.
10/30/2018	D. Blackburn	0.5	Reviewed Summary of Chapter 11 Plan.
10/30/2018	C. Kearns	0.3	Reviewed summary of Plan prepared by Counsel for the Committee.
11/28/2018	C. Kearns	0.9	Reviewed draft Disclosure Statement and related comments drafted by Morrison Foerster.
12/6/2018	D. Blackburn	0.5	Reviewed UCC Statement re: Disclosure Statement Order.
12/7/2018	C. Kearns	0.3	Reviewed status of disclosure statement draft.
12/10/2018	E. Ordway	0.3	Read Counsel's draft response re: Disclosure Statement objections.
12/11/2018	D. Blackburn	0.5	Reviewed UCC Response to Debtors' Disclosure Statement.
12/12/2018	D. Blackburn	2.0	Reviewed revised Joint Plan.
12/12/2018	E. Ordway	0.5	Read POR outline.
12/12/2018	D. Blackburn	0.5	Reviewed Liquidation Analysis.
12/12/2018	D. Blackburn	0.5	Reviewed UCC letter re: Plan Rejection and Revised Disclosure Statement.
12/17/2018	C. Kearns	0.2	Emailed with Counsel re: potential tax ramifications of the proposed Plan.
Task Code Total Hours		11.3	
31. Planning			
10/23/2018	E. Ordway	0.6	Prepared detailed work plan and division of labor amongst Jefferies and BRG.

Date	Professional	Hours	Description
31. Planning			
10/23/2018	E. Ordway	0.3	Participated in conference call with Jefferies (L. Szlezinger) to review division of labor.
10/23/2018	E. Ordway	0.2	Prepared revised work plan.
10/24/2018	E. Ordway	0.6	Reviewed Lazard and Centerbridge retention documents.
10/24/2018	E. Ordway	0.1	Directed staff re: preparation of retention documents and conflict check.
10/25/2018	E. Ordway	0.2	Directed staff on work steps for first day orders.
10/31/2018	C. Kearns	0.2	Provided comments to draft request list for due diligence information.
11/1/2018	C. Kearns	0.1	Emailed with Counsel re: scope of work.
11/12/2018	E. Ordway	0.3	Reviewed work plan with staff.
11/26/2018	J. Surdoval	0.3	Participated in conference call with Jefferies (J. Dai) related to work plans.
11/30/2018	J. Surdoval	0.5	Prepared budget for Counsel.
12/3/2018	J. Surdoval	0.3	Participated in work plan call with Jefferies (J. Dai).
12/3/2018	E. Ordway	0.2	Reviewed affidavit from subcontractor for retention.
12/4/2018	E. Ordway	1.8	Participated in meetings with Counsel and Committee chair regarding fee retention arrangements.
12/5/2018	D. Blackburn	1.5	Reviewed BRG Retention Order and Revised Proposed Order.
12/5/2018	D. Blackburn	0.5	Reviewed Retention Order Draft.
12/24/2018	M. Yastrebova	0.3	Organized case files on the network drive.
12/26/2018	M. Yastrebova	1.9	Participated in work plan meeting to discuss various case matters.
12/27/2018	E. Ordway	0.2	Updated work plan and discussed next steps in case analysis with staff.
Task Code Total Hours		10.1	

32. Document Review

10/23/2018	S. Tajuddin	1.0	Reviewed first day motions.
10/24/2018	J. Surdoval	2.1	Reviewed of first day motions for issues list identification.
10/24/2018	S. Tajuddin	1.0	Continued review of first day motions.

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Date	Professional	Hours	Description
32. Document Review			
10/24/2018	D. Blackburn	1.0	Reviewed Adversary Complaint.
10/24/2018	D. Blackburn	1.0	Reviewed Motion to Appoint Retiree Committee.
10/24/2018	D. Blackburn	0.5	Reviewed Coal Act Funds Objection.
10/26/2018	E. Ordway	2.1	Commented on Counsel's markup of first day orders.
10/26/2018	C. Kearns	0.4	Reviewed markups by Morrison Foerster to first day orders.
10/29/2018	J. Geraghty	2.9	Continued to review operational first day pleadings.
10/29/2018	J. Geraghty	2.9	Reviewed operational first day pleadings.
10/29/2018	J. Geraghty	2.0	Reviewed diligence items uploaded in UCC data room.
10/29/2018	J. Surdoval	1.2	Reviewed first day orders for diligence analysis.
10/29/2018	S. Tajuddin	0.5	Reviewed motion on ordinary course professionals cap.
10/30/2018	J. Surdoval	2.5	Reviewed supporting diligence materials received from Debtor for first day motions.
10/30/2018	J. Geraghty	2.1	Reviewed first day pleadings diligence data provided by S. Farrell of A&M in response to BRG's request list.
10/30/2018	J. Surdoval	1.4	Continued review of supporting diligence materials received from Debtor for first day motions.
10/30/2018	E. Ordway	0.9	Reviewed first day orders.
10/30/2018	J. Surdoval	0.6	Reviewed Ordinary Course professional motion.
10/30/2018	D. Blackburn	0.5	Reviewed Summary of Findings.
11/2/2018	J. Geraghty	0.5	Reviewed diligence provided by A&M related to employee wages motion.
11/2/2018	J. Geraghty	0.5	Reviewed mine metrics profile analysis.
11/5/2018	J. Geraghty	0.7	Incorporated comments to ordinary course professionals summary.
11/5/2018	D. Blackburn	0.5	Reviewed Debtor's CC Issues.
11/7/2018	D. Blackburn	0.7	Reviewed Pleading Summary.
11/7/2018	E. Ordway	0.3	Reviewed Committee meeting agenda.

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Date	Professional	Hours	Description
32. Document Review			
11/8/2018	D. Blackburn	1.9	Reviewed case documents.
11/13/2018	D. Blackburn	1.0	Reviewed Motion for JOTP.
11/13/2018	D. Blackburn	0.5	Reviewed Debtor's Answer.
11/13/2018	D. Blackburn	0.5	Reviewed Debtor's Response to Coal Act Findings.
11/13/2018	D. Blackburn	0.5	Reviewed Limited Motion #1.
12/11/2018	D. Blackburn	0.3	Reviewed Morrison Foerster Summary of Objections.
12/21/2018	D. Blackburn	0.5	Reviewed Motion re: extension.
12/26/2018	A. Roque	0.5	Reviewed case documents.
12/27/2018	J. Geraghty	1.2	Reviewed WCC and Canada transfer pricing analysis provided by Debtors.
12/27/2018	A. Roque	0.7	Reviewed case documents.
12/28/2018	A. Roque	0.7	Reviewed case documents.
12/31/2018	D. Blackburn	1.0	Reviewed 11th Circuit Opinion re: Section 11-14.
12/31/2018	D. Blackburn	0.5	Reviewed Emergency Motion re: Section 11-14.
12/31/2018	D. Blackburn	0.5	Reviewed Judge Jones Opinion.
Task Code	Total Hours	40.1	
Total Hours		309.1	

Westmoreland Coal Company, et al.



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Exhibit A: Time Detail - WMLP

For the Period 10/22/2018 through 12/31/2018

Date	Professional	Hours	Description
05. Professional Retention Fee Application Preparation			
11/7/2018	M. Haverkamp	2.6	Prepared retention document package.
11/8/2018	J. Surdoval	0.5	Reviewed draft retention application.
11/9/2018	J. Surdoval	0.3	Finalized draft retention applications and submission to counsel.
11/15/2018	J. Surdoval	0.4	Reviewed comments on retention documents and finalized changes.
12/3/2018	M. Haverkamp	0.4	Drafted Blackburn declaration.
12/4/2018	M. Haverkamp	0.3	Reviewed edits to Blackburn draft declaration and BRG draft order incorporating UST comments.
Task Code Total Hours		4.5	
06. Attend Hearings/Related Activities			
11/15/2018	J. Surdoval	0.9	Participated via telephone in Westmoreland Omnibus Hearing.
11/15/2018	C. Kearns	0.5	Listened by phone to portion of court hearing on bid procedures and other matters.
Task Code Total Hours		1.4	
07. Interaction/Meetings with Debtors/Counsel			
12/4/2018	E. Ordway	0.3	Reviewed additional revisions.
12/10/2018	D. Blackburn	0.3	Reviewed UCC First Request to Debtors.
12/10/2018	D. Blackburn	0.2	Reviewed UCC Second Request to Debtors.
12/10/2018	D. Blackburn	0.2	Reviewed UCC Third Request to Debtors.
12/17/2018	E. Ordway	0.3	Edited report to Committee.
Task Code Total Hours		1.3	
08. Interaction/Meetings with Creditors			
11/7/2018	D. Blackburn	0.5	Reviewed BRG Presentation.

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
11/7/2018	D. Blackburn	0.3	Reviewed Jefferies Presentation.
11/7/2018	C. Kearns	0.2	Participated in call with the Committee re: milestones and cash management.
11/7/2018	D. Blackburn	0.2	Participated in UCC weekly call with Committee and professionals.
11/7/2018	E. Ordway	0.2	Prepared for call with professionals by reviewing agenda and report.
11/19/2018	D. Blackburn	0.4	Participated in weekly UCC Professionals call.
11/19/2018	J. Surdoval	0.4	Reviewed materials for weekly UCC call.
11/19/2018	D. Blackburn	0.3	Reviewed Jefferies Discussion Materials.
11/19/2018	C. Kearns	0.1	Participated in call with the Committee re: debrief on bid procedures motion, liquidity status and statements and schedules.
11/21/2018	D. Blackburn	0.2	Reviewed Jefferies UCC Discussion Materials.
11/28/2018	D. Blackburn	0.4	Participated in UCC Professionals call.
11/28/2018	D. Blackburn	0.4	Participated in UCC weekly call.
11/28/2018	E. Ordway	0.4	Prepared for conference call with case professionals by reviewing notes and report from Jeffries to Counsel.
11/28/2018	J. Surdoval	0.3	Participated (in weekly status update conference call with Committee members, Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger).
11/28/2018	E. Ordway	0.2	Participated in call with case professionals.
11/28/2018	C. Kearns	0.2	Participated in call with Morrison Foerster and Jefferies teams re: status of asset sale process, statements and schedules and initial comments on the disclosure statement.
11/28/2018	C. Kearns	0.2	Participated in call with the Committee re: status of sale process, comments on the disclosure statement and other matters.
11/28/2018	E. Ordway	0.2	Participated in weekly call with the Committee.
11/28/2018	J. Surdoval	0.1	Participated (partial) in weekly professionals call with Counsel (L. Marinuzzi).
11/28/2018	C. Kearns	0.1	Participated in call with Morrison Foerster and Jefferies teams re: status of asset sale process, statements and schedules and initial comments on the disclosure statement.
12/4/2018	E. Ordway	1.0	Participated in meetings with Counsel and Committee chair regarding fee retention arrangements.

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
12/4/2018	J. Surdoval	0.6	Edited report for Committee.
12/11/2018	C. Kearns	0.1	Participated in telecom with Jefferies (L. Szlezinger) re: potential claims analysis and key issues.
12/12/2018	D. Blackburn	0.5	Participated in UCC weekly call.
12/12/2018	C. Kearns	0.3	Participated in Committee call regarding claims, sale process, DIP milestones and KERP.
12/12/2018	E. Ordway	0.3	Participated in weekly conference call with Committee.
12/12/2018	E. Ordway	0.3	Prepared for conference call with case professionals by reviewing agenda and reports.
12/12/2018	E. Ordway	0.2	Participated in conference call with Committee professionals to talk about case status and next steps.
12/12/2018	C. Kearns	0.2	Participated in portion of status call with Morrison Foerster and Jefferies teams re: lien analysis, claims and sale process.
12/12/2018	D. Blackburn	0.2	Participated in weekly call with WMLP Professionals.
12/18/2018	E. Ordway	0.1	Reviewed final report for issuance.
12/19/2018	J. Surdoval	0.6	Reviewed material for Weekly Committee call.
12/19/2018	C. Kearns	0.4	Participated in Committee conference call and prepared our report on SOFAs.
12/19/2018	D. Blackburn	0.4	Participated in weekly call with UCC and professionals.
12/19/2018	C. Kearns	0.3	Participated in call with UCC to discuss status of progress on our workstreams.
12/19/2018	E. Ordway	0.3	Participated in Committee conference call and presented our report on SOFAs.
12/19/2018	J. Geraghty	0.3	Participated in portion of Westmoreland Committee call.
12/19/2018	J. Surdoval	0.3	Participated in weekly Committee call with Morrison Foerster (L. Marinuzzi) ,Jefferies (J. Dai) and Committee.
12/19/2018	E. Ordway	0.3	Prepared for call with UCC professionals by reviewing agenda and presentation materials from Jeffries.
12/19/2018	E. Ordway	0.2	Participated in call with UCC professionals to discuss Committee call topics and status of progress in our work streams.
12/19/2018	J. Geraghty	0.2	Participated in portion of Westmoreland UCC professionals call.

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
12/19/2018	D. Blackburn	0.2	Reviewed Discussion Materials for UCC.
12/19/2018	J. Surdoval	0.1	Participated in weekly professionals call with Morrison Foerster (L. Marinuzzi) and Jefferies (J. Dai).
12/20/2018	E. Ordway	0.3	Participated in call with Debtors and UCC Counsel to discuss claim process and proposed disposition thereof.
12/27/2018	J. Surdoval	0.7	Reviewed materials for Committee call.
12/27/2018	A. Roque	0.5	Participated in weekly professionals call.
12/27/2018	A. Roque	0.5	Participated in weekly UCC call.
12/27/2018	C. Kearns	0.4	Participated in Committee call re: sale status, milestones and lien analysis.
12/27/2018	D. Blackburn	0.4	Participated in UCC weekly call with Committee and professionals.
12/27/2018	J. Surdoval	0.4	Participated in weekly Committee call with Counsel (L. Marinuzzi), Jefferies (L. Szlezinger) and Committee.
12/27/2018	E. Ordway	0.3	Participated in call with Committee.
12/27/2018	E. Ordway	0.2	Participated in call with case Professionals.
12/27/2018	D. Blackburn	0.2	Participated in WMLP Professionals call.
12/27/2018	J. Surdoval	0.1	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger).
12/31/2018	J. Surdoval	0.8	Edited report for Committee.
Task Code	Total Hours	17.5	

09. Employee Issues/KEIP

11/2/2018	J. Geraghty	0.3	Reviewed diligence provided by A&M related to employee wages motion.
11/26/2018	C. Kearns	0.2	Reviewed draft VEP motion and provide our comparable set for further analysis.
11/27/2018	J. Geraghty	0.9	Drafted analysis in order to understand allocation of VEP bonus amounts among VEP participants.
11/27/2018	J. Geraghty	0.4	Drafted analysis summarizing allocation of VEP bonus amounts among VEP participants.
11/27/2018	E. Ordway	0.4	Read and analyzed proposed VEP plan

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Date	Professional	Hours	Description
09. Employee Issues/KEIP			
11/27/2018	E. Ordway	0.3	Prepared and edited report to the Committee re: VEP plan.
11/27/2018	J. Geraghty	0.3	Reviewed valued employee plan motion filed by Debtors.
12/4/2018	J. Geraghty	0.9	Updated valued employee plan analysis based on Canada retention plan data received from Company.
12/4/2018	J. Geraghty	0.8	Continued to update valued employee plan analysis based on Canada retention plan data received from Company.
12/5/2018	J. Geraghty	1.1	Drafted updated summary analysis of valued employee program based on salary and historical compensation detail provided by Company.
12/5/2018	J. Geraghty	0.5	Continued to draft updated summary analysis of valued employee program based on salary and historical compensation detail provided by Company.
12/10/2018	J. Geraghty	0.8	Incorporated comments to valued employee plan presentation.
12/10/2018	E. Ordway	0.4	Edited report to the Committee re: VEP plan.
12/11/2018	J. Surdoval	0.5	Edited VEP report for Committee.
12/11/2018	D. Blackburn	0.2	Reviewed BRG Valued Employee Program Diligence.
12/11/2018	C. Kearns	0.1	Reviewed draft presentation re: VEP program analysis.
12/12/2018	E. Ordway	0.3	Prepared outline for Committee presentation on VEP plans.
12/12/2018	J. Surdoval	0.1	Participated in internal BRG call related to VEP.
Task Code	Total Hours	8.5	

11. Claim Analysis/Accounting

11/21/2018	D. Blackburn	0.3	Reviewed Summaries of Filings and Mapping of Assets/Claims.
11/26/2018	J. Geraghty	1.4	Continued to draft analysis reflecting location of reported UCC claims at Debtor entities compared to location of mine assets.
11/26/2018	J. Geraghty	1.4	Drafted analysis reflecting location of reported UCC claims at Debtor entities compared to location of mine assets.
11/26/2018	J. Geraghty	0.9	Reviewed data room files in order to understand if reported claims could be allocated to specific mine assets.
11/27/2018	J. Geraghty	1.0	Incorporated changes into asset and claim mapping analysis based on review of undetermined claims allocation.
12/3/2018	J. Surdoval	0.2	Participated in work plan call with Jefferies (J. Dai).

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Date	Professional	Hours	Description
11. Claim Analysis/Accounting			
12/10/2018	J. Surdoval	0.4	Participated in conference call with Counsel and Jefferies related to claims investigations.
12/10/2018	C. Kearns	0.3	Reviewed key issues for lien search.
12/12/2018	D. Blackburn	0.2	Reviewed Claims Estimate and Claims Summary.
12/14/2018	J. Surdoval	0.3	Participated in conference call with Counsel (L. Marinuzzi) related to filed claims.
12/26/2018	M. Yastrebova	0.2	Prepared spreadsheet in Excel with claims by Debtor.
12/27/2018	M. Yastrebova	0.9	Prepared exhibits showing Buckingham Coal Company, LLC claims.
12/27/2018	C. Kearns	0.2	Reviewed report on lien Analysis and potential claims.
12/28/2018	M. Yastrebova	0.8	Analyzed FDM payments data to determine remaining claims.
12/28/2018	M. Yastrebova	0.6	Converted FDM payments data from a pdf to excel.
12/28/2018	A. Roque	0.5	Analyzed claims data to prepare update to UCC.
12/28/2018	M. Yastrebova	0.2	Drafted UCC presentation re: FDM payments summary.
12/28/2018	M. Yastrebova	0.2	Prepared exhibits for the UCC presentation update re: FDM payments.
12/31/2018	M. Yastrebova	0.3	Prepared analysis of first day motion payments and intercompany balances.
12/31/2018	D. Blackburn	0.2	Reviewed Morrison Foerster presentation re: claims and lien investigations.
Task Code	Total Hours	10.5	
12. Statements and Schedules			
11/9/2018	J. Geraghty	0.7	Reviewed Schedule of Assets and Liabilities for each Debtor entity.
11/9/2018	J. Geraghty	0.7	Reviewed Statements of Financial Affairs for each Debtor entity.
11/9/2018	J. Geraghty	0.3	Continued to review Statements of Financial Affairs for each Debtor entity.
11/9/2018	J. Geraghty	0.3	Reviewed Westmoreland UCC data room for documents related to exhibits in Statements and Schedules.
11/12/2018	J. Geraghty	0.3	Drafted statements and schedules request list based on review of statements and schedules filed with court.
11/12/2018	J. Surdoval	0.2	Edited work plan related to Statements and Schedules.

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Date	Professional	Hours	Description
12. Statements and Schedules			
11/12/2018	J. Surdoval	0.2	Reviewed work plan related to Statements and Schedules.
11/15/2018	J. Geraghty	1.2	Reviewed Statement of Financial Affairs filed by each Debtor entity to understand revenue from operations generated over reported period.
11/15/2018	J. Geraghty	0.7	Reviewed payments made to creditors within 90 days of Petition Date for Oxford Mining Debtor entities.
11/16/2018	J. Geraghty	0.5	Reviewed schedules of assets and liabilities for nonpriority unsecured claims detail for each UCC member.
11/16/2018	J. Geraghty	0.4	Reviewed reported allocation of assets by classification among Debtor entities as reported in schedules.
11/21/2018	J. Geraghty	1.0	Continued to draft exhibits based on statements and schedules data provided by A&M for inclusion in summary presentation.
11/21/2018	J. Geraghty	1.0	Drafted exhibits based on statements and schedules data provided by A&M for inclusion in summary presentation.
11/27/2018	E. Ordway	0.3	Prepared and edited report to the Committee re: SOFA's analysis.
11/28/2018	J. Geraghty	2.9	Drafted presentation summarizing information reported in Debtors statements of financial affairs.
11/29/2018	J. Geraghty	1.0	Reviewed data provided in Debtors' schedules of assets and liabilities for inclusion in summary analysis.
11/29/2018	J. Geraghty	0.9	Continued to review data provided in Debtors' schedules of assets and liabilities for inclusion in summary analysis.
11/29/2018	J. Geraghty	0.9	Drafted summary of reported schedules of assets and liabilities of Debtors.
11/30/2018	J. Geraghty	0.9	Reviewed claims detail reported in the Debtors' schedules for inclusion in summary analysis.
11/30/2018	J. Geraghty	0.7	Continued to review claims detail reported in the Debtors' schedules for inclusion in summary analysis.
11/30/2018	J. Geraghty	0.4	Reviewed intercompany receivable and payable balances reported in the Debtors' schedules for inclusion in summary analysis.
12/3/2018	J. Geraghty	1.0	Continued to draft summary analysis of statements and schedules.
12/3/2018	J. Geraghty	1.0	Drafted summary analysis of statements and schedules.
12/3/2018	J. Geraghty	0.5	Incorporated changes into intercompany activity exhibits include in statements and schedules summary analysis.
12/5/2018	J. Geraghty	0.8	Reviewed statements and schedules summary presentation.

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Date	Professional	Hours	Description
12. Statements and Schedules			
12/12/2018	E. Ordway	0.3	Reviewed SOFA data re: pre-petition payments and directed staff in analysis.
12/17/2018	J. Surdoval	0.3	Reviewed of Report for Committee on Statements and Schedules.
12/18/2018	J. Geraghty	1.1	Reviewed draft of statements and schedules report to be provided to UCC.
12/18/2018	J. Geraghty	1.0	Continued to review draft of statements and schedules report to be provided to UCC.
12/18/2018	E. Ordway	0.4	Prepared and edited report to the Committee on SOFA's.
12/18/2018	J. Surdoval	0.4	Reviewed of Statements and schedules report.
12/19/2018	J. Geraghty	1.2	Continued to draft exhibit summarizing total assets and reported claims by Debtor entity for inclusion in statements and schedules presentation.
12/19/2018	J. Geraghty	1.0	Drafted exhibit summarizing total assets and reported claims by Debtor entity for inclusion in statements and schedules presentation.
12/19/2018	J. Geraghty	0.4	Drafted exhibit of insider payment activity based on request from Morrison Foerster.
12/19/2018	D. Blackburn	0.4	Reviewed BRG Summary of Statements and Schedule.
12/19/2018	E. Ordway	0.2	Prepared for Committee call by preparing presentation outlined for our report on SOFA.
12/20/2018	E. Ordway	0.3	Prepared for call with Debtor professionals on claims by reviewing SOFA and claims data.
12/24/2018	D. Blackburn	0.7	Reviewed Schedule Database.
12/24/2018	D. Blackburn	0.4	Reviewed SOFA Analysis.
Task Code	Total Hours	26.9	

13. Intercompany Transactions/Balances

12/28/2018	A. Roque	0.4	Analyzed intercompany balance data.
12/28/2018	M. Yastrebova	0.4	Analyzed updated intercompany balances data to determine whether it agreed to our prior analysis.
12/28/2018	M. Yastrebova	0.2	Reviewed time study report.
12/31/2018	A. Roque	1.1	Analyzed intercompany data for analysis.
12/31/2018	A. Roque	0.8	Analyzed intercompany data for analysis.

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Date	Professional	Hours	Description
13. Intercompany Transactions/Balances			
<i>Task Code Total Hours</i>		<u>2.9</u>	
19. Cash Flow/Cash Management Liquidity			
11/2/2018	J. Geraghty	0.3	Incorporated comments into UCC presentation draft following review.
11/5/2018	J. Geraghty	0.4	Incorporated comments to ordinary course professionals summary.
11/5/2018	E. Ordway	0.3	Prepared and edited report to the Committee Re: cash management procedures and motion.
11/6/2018	J. Surdoval	0.7	Reviewed OCP and Cash Management Report.
11/6/2018	J. Geraghty	0.5	Reviewed UCC data room for information related to deposit account control agreements.
11/6/2018	J. Geraghty	0.4	Reviewed UCC presentation summarizing cash management and ordinary course professional payments prior to sending to Morrison Foerster for review.
11/6/2018	J. Geraghty	0.2	Incorporated comments from Morrison Foerster (A. Kissner) into UCC presentation.
<i>Task Code Total Hours</i>		<u>2.8</u>	
31. Planning			
11/30/2018	J. Surdoval	0.5	Prepared budget for Counsel.
12/5/2018	D. Blackburn	0.5	Reviewed BRG Retention Order and revised Proposed Order.
12/26/2018	M. Yastrebova	0.9	Participated in work plan meeting to discuss various case matters.
<i>Task Code Total Hours</i>		<u>1.9</u>	
32. Document Review			
11/1/2018	D. Blackburn	2.0	Reviewed Oxford Final.
11/8/2018	D. Blackburn	1.1	Reviewed case documents.
11/8/2018	D. Blackburn	1.0	Continued to review various case documents.
12/11/2018	D. Blackburn	0.2	Reviewed Morrison Foerster Summary of Objections.
12/26/2018	A. Roque	0.5	Reviewed case documents.
12/27/2018	A. Roque	0.7	Reviewed case documents.
12/28/2018	A. Roque	0.7	Reviewed case documents.

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Date	Professional	Hours	Description
32. Document Review			
<i>Task Code</i>	<i>Total Hours</i>	6.2	
Total Hours		84.4	