

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

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

NOTICE OF JACKSON WALKER LLP'S SECOND MONTHLY
FEE STATEMENT FOR COMPENSATION OF SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS CO-COUNSEL TO THE DEBTORS FOR THE
PERIOD FROM DECEMBER 1, 2018 THROUGH DECEMBER 31, 2018

In accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [ECF No. 495], each party receiving notice of the monthly fee statement will have until 4:00 p.m. (Prevailing Central Time), 21 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 21-day period, the Debtors are authorized and directed to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Pursuant to sections 327, 330, and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Fee Procedures Order”) [ECF No. 495], Jackson Walker LLP (“JW”), co-counsel to above-captioned debtors and debtors in possession

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.

(collectively, the “Debtors”), hereby files its *Second Monthly Fee Statement of Jackson Walker LLP for Compensation of Services Rendered and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from December 1, 2018 through December 31, 2018* (“Second Monthly Fee Statement”).

1. By this Second Monthly Fee Statement and pursuant to the Interim Compensation Order, JW seeks interim payment of: (i) \$57,135.60 (80% of \$71,419.50) as compensation for professional services rendered to the Debtors during the period from December 1, 2018 through December 31, 2018 (the “Fee Period”); and (ii) \$2,137.34 for reimbursement of actual and necessary expenses, for a total of \$59,272.94 for the Fee Period. In support of the Second Monthly Fee Statement, JW submits a Summary of Expenses for the Fee Period, attached hereto as **Exhibit A**, a Summary of Legal Fees by Category for the Fee Period, attached hereto as **Exhibit B**, and a Detailed Record of Fees and Expenses for the Fee Period, attached hereto as **Exhibit C**.

2. Pursuant to the Fee Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within 21 days of service of the Second Monthly Fee Statement, serve via email to the following Application Recipients (as defined in the Fee Procedures Order) a written notice setting forth the precise nature of the objection and the amount at issue:

- A. the Debtors, Westmoreland Coal Company, 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112, Attn: Jennifer Grafton (jgrafton@westmoreland.com);
- B. counsel to the Debtors, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn: Gregory F. Pesce (gregory.pesce@kirkland.com) and Timothy R. Bow (timothy.bow@kirkland.com);
- C. co-counsel for the Debtors, Jackson Walker L.L.P., 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Matthew D. Cavanaugh (mcavanaugh@jw.com) and Jennifer F. Wertz (jwertz@jw.com);

- D. counsel to the ad hoc group of secured creditors of Westmoreland Coal Company, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036, Attn: Thomas Moers Mayer (tmayer@kramerlevin.com) and Stephen Zide (szide@kramerlevin.com);
- E. counsel to the ad hoc group of secured creditors of Westmoreland Resource Partners, LP, Schulte Roth & Zabel LLP, 919 Third Avenue, New York, New York 10022, Attn: David M. Hillman (david.hillman@srz.com) and Kristine G. Manoukian (kristine.manoukian@srz.com);
- F. counsel to the Conflicts Committee of the Board of Directors for Westmoreland Resource Partners GP, LLC, and conflicts counsel for the WMLP Debtors, Jones Day, 77 W. Wacker Drive, Chicago, Illinois 60601, Attn: Timothy Hoffmann (thoffmann@jonesday.com), Jones Day, 901 Lakeside Avenue, Cleveland, OH 44114, Attn: Heather Lennox (hlennox@jonesday.com);
- G. Office of the United States Trustee, 515 Rusk Street, Houston, Texas 77002 (hector.duran.jr.@usdoj.gov; stephen.statham@usdoj.gov); and
- H. counsel to the Official Committee of Unsecured Creditors, Cole Schotz P.C., 301 Commerce Street, Suite 1700, Fort Worth, Texas 76102, Michael D. Warner (mwarner@coleschotz.com) and Benjamin L Wallen (bwallen@coleschotz.com).

3. If an objection is timely served pursuant to the Fee Procedures Order, the Debtors shall be authorized and directed to pay JW an amount equal to 80% of the fees and 100% of the expenses that are not subject to an objection. Any objection must set forth the precise nature of the objection and the amount at issue; it shall not be sufficient to simply object to all fees and expenses.

4. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. JW reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Interim Compensation Order.

Dated: April 11, 2019
Houston, TX

/s/ Jennifer F. Wertz

JACKSON WALKER LLP

Matthew D. Cavanaugh

State Bar No. 24062656

Jennifer F. Wertz

State Bar No. 24072822

1401 McKinney Street, Suite 1900

Houston, TX 77010

(713) 752-4200 – Telephone

(713) 752-4221 – Facsimile

Email: mcavanaugh@jw.com

Email: jwertz@jw.com

**COUNSEL TO THE DEBTORS AND
DEBTORS IN POSSESSION**

EXHIBIT A**SUMMARY OF EXPENSES FOR THE FEE PERIOD**

| EXPENSE | AMOUNT |
|---------------------------|-------------------|
| Color Imaging Expense | \$233.75 |
| Copying Expense | \$1,236.60 |
| Parking Expense | \$12.00 |
| Research Services | \$37.00 |
| Teleconferencing Expenses | \$28.19 |
| Hearing Transcripts | \$589.80 |
| TOTAL | \$2,137.34 |

EXHIBIT B**SUMMARY OF LEGAL FEES AND EXPENSES
BY CATEGORY FOR THE FEE PERIOD**

| | DESCRIPTION | LEGAL FEES | EXPENSES | TOTAL |
|-----|---|--------------------|-----------------|---------------------------|
| 110 | Case Administration | \$24,646.00 | | \$24,646.00 |
| 160 | Fee/Employment Applications | \$5,579.00 | | \$5,579.00 |
| 170 | Fee/Employment Objections | \$13,339.50 | | \$13,339.50 |
| 185 | Assumption/Rejection of Leases and Contracts | \$88.50 | | \$88.50 |
| 220 | Employee Benefits/Pensions | \$5,989.00 | | \$5,989.00 |
| 230 | Financing/Cash Collections | \$118.00 | | \$118.00 |
| 310 | Claim Administration/ Objections | \$145.50 | | \$145.50 |
| 320 | Plan and Disclosure Statement | \$21,514.00 | | \$21,514.00 |
| | Expenses | | \$2,137.34 | \$2,137.34 |
| | Totals | \$71,419.50 | | <u>\$73,556.84</u> |

| | |
|--|---------------------------|
| Total Fees for Fee Period | \$71,419.50 |
| 20% Fee Holdback for Fee Period | \$14,283.90 |
| 80% of Fees Amount for Fee Period | \$57,135.60 |
| Expenses for Fee Period | \$2,137.34 |
| TOTAL REQUEST | <u>\$59,272.94</u> |

EXHIBIT C

DETAILED RECORD OF FEES AND EXPENSES FOR FEE PERIOD



Remit by mail to:

P. O. Box 130989
Dallas, Tx 75313-0989

Remit by wire or ACH to:

Bank of America, N.A. Acct # 0180472852
Wire Routing # 026009593
ACH Routing # 111000025
Int'l use only: Swift Code: BOFAUS3N

Federal Tax ID: 75-0764921

Payment due upon receipt. Please include Invoice No. with remittance.

Ref No.: 133040-00004-PBT2
(512)236-2093/sbedinghaus@jw.com

Page 1

Invoice No: 0
Invoice Date: 01/31/2019

Westmoreland Coal Company
Attention: Jennifer S. Grafton
9540 S. Maroon Circle, Suite 300
Englewood, CO 80112

Re: Restructuring

FOR LEGAL SERVICES RENDERED and expenses incurred in connection with the above-referenced matter for the period ending December 31, 2018:

INVOICE SUMMARY

| | |
|--------------------------------|--------------------|
| Total Fees | \$71,419.50 |
| Total Expenses | 2,137.34 |
| Total Due This Invoice: | \$73,556.84 |

TIME DETAIL:

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|------------------------------------|-------------------|--------------|---------------|---|
| <u>Case Administration:</u> | | | | |
| 12/01/18 | P. Tomasco | 0.9 | 810.00 | Emails regarding removal of state court litigation in New Mexico and review of removal papers and telephone conference with G. Pesce regarding same. |
| 12/03/18 | P. Tomasco | 0.9 | 810.00 | Telephone conference with A. Diamond regarding hearing on discovery issues in light of Court's hearing settings (.3); telephone conference with G. Pesce regarding same (.2); coordinate with Court personnel regarding same (.1); follow up emails and telephone conferences with G. Pesce regarding goals and aspirations for format and schedule (.3) |
| 12/03/18 | B. Howell | 0.3 | 88.50 | Review the hearing transcript from the November 29th hearing in the Westmoreland Coal adversary proceeding 18-3300. |
| 12/04/18 | K. Peguero | 0.3 | 145.50 | Review letter objections from the union members. |
| 12/04/18 | J. Wertz | 0.2 | 113.00 | Review and revise notice cancelling hearings drafted by K. Gradney. |
| 12/04/18 | B. Howell | 0.6 | 177.00 | Review numerous letters filed by the Coal Miners in the Westmoreland Coal case. |
| 12/04/18 | B. Howell | 1.4 | 413.00 | Obtain documents listed on the calendar for the December 5th hearing (1.3); email with M. Cavanaugh on whether the hearings are going forward (.1). |
| 12/04/18 | K. Gradney | 0.3 | 55.50 | Draft notice of canceled hearings including review of the Court's docket for current settings. |
| 12/06/18 | P. Tomasco | 3.8 | 3,420.00 | Emails with G. Pesce and S. Hessler regarding potential hearing dates for discovery disputes (1.1); interact with Chambers personnel regarding potential later dates for same (.3); telephone conference with B. Oakley regarding potential dates and coordination of discovery and substantive issues (1.2); emails with A. Alonzo regarding hearing dates (.4); email to all parties regarding Court dates offered (.7); multiple attempts to reach H. Duran regarding timing (.1). |
| 12/06/18 | E. Freeman | 1.5 | 1,072.50 | Conference with Tim Bow regarding utility issue (.1); conference with counsel for cooperative (.1); review utility order (.2); review the motion for status conference and confer regarding scheduling (.7); conference with utility provider (.4). |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|---|
| 12/07/18 | P. Tomasco | 2.1 | 1,890.00 | Emails with A. Alonzo regarding status of discussions on scheduling (.2); prepare for and participate in call with all parties regarding scheduling of discovery and hearing on substantive dispute (1.1); telephone conference with H. Duran regarding status (.2); debrief call with G. Pesce regarding strategy for hearings (.6). |
| 12/07/18 | B. Howell | 0.3 | 88.50 | File the Master Service List as of December 7, 2018. |
| 12/09/18 | P. Tomasco | 1.3 | 1,170.00 | Review and revise notice of adjournment to conform to prior discussions with opposing counsel (.9); review and comment on potential applicability of new district court rule on timeline for replies (.4). |
| 12/11/18 | B. Howell | 0.6 | 177.00 | File two separate Declarations (.5) and forward to Donlin Recano for service (.1). |
| 12/12/18 | P. Tomasco | 0.2 | 180.00 | Review and coordinate filing of motion for protective order. |
| 12/12/18 | B. Howell | 0.4 | 118.00 | File the Joint Motion of the International Union of Operating Engineers and the Debtors for Entry of a Protective Order Governing IUOE Discovery (.3) and forward a file-stamped copy to Donlin Recano for service (.1). |
| 12/12/18 | B. Howell | 1.1 | 324.50 | Review the numerous letters filed by the retirees and workers at Westmoreland Coal. |
| 12/13/18 | P. Tomasco | 0.5 | 450.00 | Coordinate entry of unopposed orders with chambers to reduce hearing time. |
| 12/14/18 | P. Tomasco | 1.6 | 1,440.00 | Work with B. Howell to file Witness and Exhibit list and to identify opposing counsel for service of same. |
| 12/14/18 | B. Howell | 1.6 | 472.00 | File the Witness and Exhibit List for the Westmoreland Coal hearing and the Agenda (.5); forward the exhibits to all parties (.4); prepare Exhibit Books for the December 18th hearing (.7). |
| 12/17/18 | P. Tomasco | 0.4 | 360.00 | Emails regarding deposition and hearing logistics and local practices with G. Pesce and A. Rotman. |
| 12/17/18 | P. Tomasco | 1.2 | 1,080.00 | Prepare for and participate in conference call with all parties regarding discovery and hearing logistics. |
| 12/17/18 | B. Howell | 1.5 | 442.50 | Finalize Witness and Exhibit Books and opposing counsel's exhibits for hearing scheduled on December 18th. |
| 12/18/18 | P. Tomasco | 3.4 | 3,060.00 | Coordinate entry of uncontested orders with Court (.3); prepare for and participate in hearing on various motions (3.1). |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|---|
| 12/18/18 | B. Howell | 0.5 | 147.50 | Complete the Transcript Order Form for the hearing held on December 18, 2018 (.2) and file the same (.3). |
| 12/18/18 | B. Howell | 2.3 | 678.50 | Finalize hearing preparations for the December 18th hearing. |
| 12/18/18 | B. Howell | 0.6 | 177.00 | Review letters filed with the Court from employees at Westmoreland. |
| 12/19/18 | P. Tomasco | 0.6 | 540.00 | Comment on conference call scheduling regarding inclusion of A. Alonzo instead of H. Duran. |
| 12/19/18 | B. Howell | 0.3 | 88.50 | File the Transcript Order Form for the Westmoreland Coal hearing held on December 18th. |
| 12/19/18 | B. Howell | 2.6 | 767.00 | Assist attorneys with finalizing and filing numerous pleadings. |
| 12/20/18 | B. Howell | 0.3 | 88.50 | File the Master Service List. |
| 12/27/18 | P. Tomasco | 0.7 | 630.00 | Review and coordinate filing of supplemental authority in Coal Act adversary proceeding. |
| 12/28/18 | P. Tomasco | 0.4 | 360.00 | Emails with G. Pesce and M. Slade regarding opinion entry in Coal Act Adversary (.2); contact Chambers regarding pendency of opinion on motion to dismiss (.2). |
| 12/29/18 | P. Tomasco | 0.5 | 450.00 | Review and forward opinion on coal act adversary proceeding. |
| 12/30/18 | P. Tomasco | 0.9 | 810.00 | Multiple efforts to reach the office of the United States Trustee to discuss hearing on order to appoint retiree committee (.1); review and comment on order on Coal Act adversary (.8). |
| 12/30/18 | B. Howell | 0.5 | 147.50 | Review email from G. Pesce (Kirkland & Ellis) and obtain documents per his request. |
| 12/31/18 | P. Tomasco | 0.6 | 540.00 | Telephone conference with D. Livingstone regarding the United States Trustee's position on retiree committee issues (.4); email to G. Pesce and M. Slade regarding same (.2). |
| 12/31/18 | K. Peguero | 0.2 | 97.00 | Review the November Monthly Operating Report for filing. |
| 12/31/18 | B. Howell | 0.3 | 88.50 | File the November 2018 Monthly Operating Report. |
| 12/31/18 | B. Howell | 1.9 | 560.50 | File the Witness and Exhibit List for the January 2nd hearing (.3); obtain exhibits and prepare Exhibit Notebooks (.9); prepare Pleading Notebook (.4); review Pacer docket to verify that no other parties had filed a Witness and Exhibit List (.2) and respond to Michael Slade's (Kirkland & Ellis) email (.1). |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|--|-------------------|--------------|---------------|--|
| 12/31/18 | B. Howell | 0.4 | 118.00 | File the Periodic Report of Debtor Pursuant to Bankruptcy Rule 2015.3 (.3) and forward a file-stamped copy to Donlin Recano for service (.1). |
| Total Case Administration | | 40.00 | \$ 24,646.00 | |
| <u>Fee/Employment Applications:</u> | | | | |
| 12/03/18 | B. Howell | 0.4 | 118.00 | File the Supplemental Declaration of Hallie Caywood on Behalf of PricewaterhouseCoopers LLP as Consultants to the Debtors (.3) and forward file-stamped copy to the Servicing Agent for service (.1). |
| 12/04/18 | B. Howell | 0.6 | 177.00 | Receive the proposed Amended Order Authorizing the Retention and Employment of Venable LLP (.1) and email Kirkland & Ellis regarding the missing exhibit (.1); receive missing exhibit (.1) and file the complete proposed Amended Order (.3). |
| 12/05/18 | P. Tomasco | 1.4 | 1,260.00 | Review Mar-Bow's emergency request for status conference (.2); calls with A. Diamond and B. Oakley regarding same (.4); emails with G. Pesce regarding next steps (.4); emails to A. Diamond, B. Oakley, et al. regarding December 18th setting (.2) and coordination with Court regarding best path forward (.2). |
| 12/05/18 | E. Freeman | 2.5 | 1,787.50 | Confer with Rusty Wooley (.3); work on retention matters (2.2). |
| 12/05/18 | B. Howell | 0.3 | 88.50 | File the proposed Amended Order Authorizing the Retention and Employment of Ernst & Young LLP. |
| 12/09/18 | E. Freeman | 0.5 | 357.50 | Conference with Greg Pesce (.2); review and comment on retention pleadings (.3). |
| 12/10/18 | P. Tomasco | 0.2 | 180.00 | Review and coordinate filing of OCP declarations. |
| 12/11/18 | K. Peguero | 0.2 | 97.00 | Review OCP declarations for filing. |
| 12/12/18 | B. Howell | 0.3 | 88.50 | File the Declaration of Disinterestedness of Baker & Hostetler. |
| 12/13/18 | P. Tomasco | 0.6 | 540.00 | Coordinate filing of Brownstein Hyatt's ordinary course declaration and verification of Client and Kirkland & Ellis approval. |
| 12/13/18 | B. Howell | 0.5 | 147.50 | Email exchanges with T. Bow (Kirkland & Ellis) and Andrew Roth-Moore (Brownstein Hyatt) regarding the filing of the Declaration of Disinterestedness (.1); file the Declaration of Disinterestedness (.3) and forward to Donlin Recano for service (.1). |
| 12/14/18 | B. Howell | 0.4 | 118.00 | File the Declaration of Disinterestedness of Jackson Kelly PLLC (.3) and forward to Donlin Recano for service (.1). |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|--|-------------------|--------------|---------------|---|
| 12/14/18 | B. Howell | 0.4 | 118.00 | File the First Supplemental Declaration of Stephen E. Hessler (.3) and forward to Donlin Recano for service (.1). |
| 12/21/18 | B. Howell | 0.5 | 147.50 | Finalize (.1) and file the First Supplemental Declaration of Robert A. Campagna (.3); forward to Donlin Recano for service (.1). |
| 12/26/18 | B. Howell | 0.6 | 177.00 | Finalize the Emergency Motion to Appoint an Authorized Representative (.2) and file same (.3); forward a file-stamped copy to Donlin Recano for service (.1). |
| 12/27/18 | B. Howell | 0.6 | 177.00 | Finalize (.2) and file the Kirkland & Ellis Monthly Fee Statement (.3); forward to Donlin Recano for service (.1). |
| Total Fee/Employment Applications | | 10.0 | \$5,579.00 | |
| <u>Fee/Employment Objections:</u> | | | | |
| 12/04/18 | K. Peguero | 0.8 | 388.00 | Review the objection to the McKinsey Retention Application. |
| 12/07/18 | M. Cavanaugh | 3.3 | 2,227.50 | Correspond with multiple advisor teams and analysis regarding Mar-Bow's opposition to the retention of McKinsey RTS (2.4); review and comment on draft response (0.9). |
| 12/10/18 | P. Tomasco | 3.8 | 3,420.00 | Review and comment on Mar-Bow's emergency motion for status conference (1.9); review and finalize notice of reset hearing (.6); emails with G. Pesce regarding coordinating notice of reset with Chambers and timing of same (.6); telephone conference with H. Duran regarding reset hearing date (.3); detailed email to Chambers regarding notice of reset hearing (.4). |
| 12/10/18 | K. Peguero | 0.4 | 194.00 | Review Mar-Bow Emergency Motion and related correspondence regarding hearing on Debtors' Application to Employ McKinsey. |
| 12/11/18 | P. Tomasco | 1.3 | 1,170.00 | Emails with Chambers regarding status of scheduling conference on Mar-Bow's objection (.4); follow up telephone conference with G. Pesce (.5); review and analyze Court's order on request for conference (.4). |
| 12/12/18 | P. Tomasco | 0.9 | 810.00 | Emails with Mar-Bow's counsel regarding scheduling Monday morning call with all hands (.5); follow up with Client and coordinate conference call with all counsel (.4). |
| 12/14/18 | P. Tomasco | 0.4 | 360.00 | Review and comment on discovery requests directed at McKinsey. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|---------------------------------|-------------------|--------------|---------------|---|
| 12/14/18 | P. Tomasco | 0.5 | 450.00 | Review and analyze the United States Trustee's comments on the McKinsey retention (.4); emails with G. Pesce regarding same (.1). |
| 12/15/18 | P. Tomasco | 0.3 | 270.00 | Emails regarding strategy call on McKinsey retention. |
| 12/16/18 | P. Tomasco | 1.3 | 1,170.00 | Prepare for and participate in strategy call on McKinsey retention. |
| 12/19/18 | P. Tomasco | 1.4 | 1,260.00 | Prepare for and participate in discovery scheduling call in Mar-Bow matter. |
| 12/20/18 | P. Tomasco | 1.4 | 1,260.00 | Prepare for and participate in conference call regarding Mar-Bow objection strategy. |
| 12/30/18 | P. Tomasco | 0.4 | 360.00 | Review and comment on further order on motion for protective order in the Mar-Bow dispute. |
| Total Fee/Employment Objections | | 16.2 | \$ 13,339.50 | |

Assumption/Rejection of Leases and Contracts:

| | | | | |
|--|-----------|-----|----------|---|
| 12/20/18 | B. Howell | 0.3 | 88.50 | File the proposed Stipulation Regarding the Disclosure of Executory Contracts and Unexpired Leases of Caterpillar Financial Services Corporation. |
| Total Assumption/Rejection of Leases and Contracts | | 0.3 | \$ 88.50 | |

Employee Benefits/Pensions:

| | | | | |
|----------|------------|-----|----------|---|
| 12/04/18 | E. Freeman | 1.9 | 1,358.50 | Conference with M. Warner (.2); Address KERP and retiree issues (1.4); confer with G. Pesce regarding retention issues (.3). |
| 12/19/18 | E. Freeman | 0.4 | 286.00 | Confer with G. Pesce regarding ad litem candidates. |
| 12/20/18 | E. Freeman | 1.3 | 929.50 | Conference with A Byman and M Slade (.4); select and forward documents to A. Byman (.6); conference with M. Slade regarding 1114 Committee issues (.3). |
| 12/21/18 | E. Freeman | 1.9 | 1,358.50 | Work on the motion (.6); confer with A. Byman regarding ad litem issues (.3); conferences with M. Slade (.9); coordinate hearing dates with the Court (.1). |
| 12/23/18 | E. Freeman | 1.3 | 929.50 | Confer regarding the ad litem motion (.3); review and comment on the draft motion (.5); review the A. Byman comments and forward (.3); conference with A. Byman regarding logistics (.2). |
| 12/24/18 | E. Freeman | 0.2 | 143.00 | Confer regarding the ad litem motion. |
| 12/27/18 | V. Anaya | 0.3 | 126.00 | Review implications of holding in Walter Energy's termination of Coal Act obligations. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|--|-------------------|--------------|---------------|---|
| 12/31/18 | E. Freeman | 1.2 | 858.00 | Review the objection to the ad litem motion (.3); confer with A. Byman (.1); draft and send comments to M. Slade and G. Pesce (.8). |
| Total Employee Benefits/Pensions | | 8.5 | \$ 5,989.00 | |
| <u>Financing/Cash Collections:</u> | | | | |
| 12/31/18 | B. Howell | 0.4 | 118.00 | File the Notice of Amendments to WLB Debtors' Final DIP Order and MLP Debtors' Final Cash Collateral Order (.3) and forward file-stamped copy to Kirkland & Ellis (.1). |
| Total Financing/Cash Collections | | 0.4 | \$ 118.00 | |
| <u>Claims Administration and Objections:</u> | | | | |
| 12/10/18 | K. Peguero | 0.3 | 145.50 | Review and respond to creditor inquiries. |
| Total Claims Administration and Objections | | 0.3 | \$ 145.50 | |
| <u>Plan and Disclosure Statement (including Business Plan):</u> | | | | |
| 12/03/18 | E. Freeman | 2.6 | 1,859.00 | Confer with T. Bow (.2); work on Jeffries Retention (.3); review the disclosure statement objections (.7); conference with Hector Duran (.2); review the amended Mar Bow objection (1.2). |
| 12/05/18 | M. Cavanaugh | 3.2 | 2,160.00 | Review and analyze issues regarding the Disclosure Statement exhibits (2.8); correspond with the Kirkland & Ellis team regarding same (.4). |
| 12/06/18 | M. Cavanaugh | 3.1 | 2,092.50 | Review and analyze issues regarding the Plan and Disclosure Statement and related objections (1.2); correspond with the Kirkland & Ellis team regarding same (1.8); correspond with Kirkland & Ellis and Alvarez & Marsal regarding Plan materials (.1). |
| 12/06/18 | E. Freeman | 0.8 | 572.00 | Review objection to the Disclosure Statement (.8). |
| 12/11/18 | E. Freeman | 1.2 | 858.00 | Review responses to the Disclosure Statement. |
| 12/14/18 | M. Cavanaugh | 3.5 | 2,362.50 | Review and analyze Westmoreland chapter 11 case and deal materials (1.5); telephone conference with Alvarez & Marsal and Kirkland & Ellis regarding planning for Disclosure Statement hearing (1.0); prepare for and participate in telephone conference with Kirkland & Ellis regarding next steps (1.0) |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|---|-------------------|--------------|---------------|---|
| 12/14/18 | E. Freeman | 3.3 | 2,359.50 | Review disclosure statement objection (.4); review and finalize the amended plan and disclosure statement (1.6); review and finalize the reply (.4); conference with John Mayer regarding the Caterpillar objection (.2); review the Caterpillar documents (.4); review the objection filed by the United States Trustee (.3). |
| 12/17/18 | M. Cavanaugh | 2.1 | 1,417.50 | Review Plan materials and objections in advance of contested Disclosure Statement hearing (1.0); review and analyze pleadings in response to Mar-Bow's objection to MRTS (1.1). |
| 12/17/18 | E. Freeman | 2.4 | 1,716.00 | Review McKinsey materials (.5); confer with Hector Duran (.2); review the Cat objection and confer with John Mayer (.5); work on the service issues (.4); prepare disclosure statement hearing items (.8). |
| 12/18/18 | P. Tomasco | 1.1 | 990.00 | Review and coordinate filing the notice of final Disclosure Statement order and coordinate with Court regarding windows for finalizing order. |
| 12/18/18 | M. Cavanaugh | 4.3 | 2,902.50 | Prepare for and attend contested hearings on the Disclosure Statement and the retention of McKinsey RTS. |
| 12/18/18 | E. Freeman | 1.5 | 1,072.50 | Observe hearing related to ad litem and 1114 issues (.8); confer with Allison Byman (.3); work on the disclosure statement order (.4). |
| 12/18/18 | V. Anaya | 1.9 | 798.00 | Attend Disclosure Statement hearing. |
| 12/18/18 | B. Howell | 0.6 | 177.00 | Finalize (.3) and file the proposed Proposed Order (I) Approving the Adequacy of the Disclosure Statement (II) Approving the Solicitation and Notice Procedures with Respect to Confirmation of the Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of its Debtor Affiliates, (III) Approving the Forms of Ballots and Notices in Connection Therewith, and (IV) Scheduling Certain Dates with Respect Thereto (.3). |
| 12/20/18 | B. Howell | 0.6 | 177.00 | Finalize (.3) and file the Motion to Extend Exclusivity (.3). |
| Total Plan and Disclosure Statement (including Business Plan) | | 32.2 | \$ 21,514.00 | |
| Total Fees | | | | \$71,419.50 |

Expenses:

| | |
|---|----------|
| Color Imaging Expense | 233.75 |
| Copying Expense | 1,236.60 |
| Parking Expense | 12.00 |
| Research Services | 37.00 |
| Teleconferencing Expenses | 28.19 |
| Transcripts -VENDOR: Judicial Transcribers of Texas, Inc.; INVOICE#: 59667; DATE: 12/3/2018 - Trustees of The United Mine Workers of America 199 v. Westmoreland Coal Co. ET AL/Hearing Transcript Case 18-03300-H2-ADV | 363.00 |
| Transcripts -VENDOR: Judicial Transcribers of Texas, Inc.; INVOICE#: 59732; DATE: 12/20/2018 - WEstmoreland Coal Company/Hearing Transcript Case 18-35672-H1-11 | 226.80 |

Total Expenses 2,137.34

TOTAL DUE THIS INVOICE: **\$73,556.84**