

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)
	§	

AMENDED NOTICE OF JACKSON WALKER LLP'S COMBINED THIRD MONTHLY FEE STATEMENT FOR COMPENSATION OF SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS CO-COUNSEL TO THE DEBTORS FOR THE PERIOD FROM JANUARY 1, 2019 THROUGH FEBRUARY 28, 2019

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 *Amended Third 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 January 1, 2019 through February 28, 2019* (“Third Monthly Fee Statement”).

1. By this Third Monthly Fee Statement and pursuant to the Interim Compensation Order, JW seeks interim payment of: (i) \$135,314.80 (80% of \$169,143.50) as compensation for professional services rendered to the Debtors during the period from January 1, 2019 through February 28, 2019 (the “Fee Period”); and (ii) \$7,273.03 for reimbursement of actual and necessary expenses, for a total of \$142,587.83 for the Fee Period. In support of the Third 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**, a Detailed Record of Fees and Expenses for the period from January 1, 2019 through January 31, 2019, attached hereto as **Exhibit C**, and a Detailed Record of Fees and Expenses for the period from February 1, 2019 through February 28, 2019, attached hereto as **Exhibit D**.

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 Third 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 12, 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

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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 FROM 01/01/2019 – 01/31/2019	AMOUNT FROM 02/01/2019 – 02/28/2019	TOTAL FOR FEE PERIOD
Color Imaging Expense		\$0.85	\$0.85
Copying Expense	\$672.20	\$1,974.00	\$2,646.20
Delivery Fees	\$5.83		\$5.83
Parking Expense	\$36.00	\$27.00	\$63.00
Research Services	\$20.10	\$39.00	\$59.10
Telephonic Hearing Expense – Court Solutions	\$70.00		\$70.00
Hearing Transcripts	\$416.90	\$4,011.15	\$4,428.05
TOTAL	\$1,221.03	\$6,052.00	<u>\$7,273.03</u>

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

	DESCRIPTION	FEES FOR 01/01/2019 – 01/31/2019	FEES FOR 02/01/2019 – 02/28/2019	EXPENSES FOR FEE PERIOD	TOTAL
110	Case Administration	\$17,578.50	\$4,574.00		\$22,152.50
130	Asset Disposition	\$415.50	\$543.50		\$959.00
130	[WMLP] Assert Disposition		\$3,847.50		\$3,847.50
140	Relief from Stay/ Adequate Protection Proceedings		\$18.50		\$18.50
160	Fee/Employment Applications	\$2,799.00	\$1,938.00		\$4,737.00
170	Fee/Employment Objections	\$2,915.00			\$2,915.00
185	Assumption/Rejection of Leases and Contracts	\$263.50	\$615.00		\$878.50
210	Business Operations		\$595.50		\$595.50
220	Employee Benefits/Pensions	\$15,663.00	\$54,897.50		\$70,560.50
230	Financing/Cash Collections		\$118.00		\$118.00
310	Claim Administration/ Objections	\$2,759.50	\$559.00		\$3,318.50
320	Plan and Disclosure Statement	\$15,820.00	\$43,223.00		\$59,043.00
	Expenses			\$7,273.03	\$7,261.03
	Totals	\$58,214.00	\$110,929.50		<u>\$176,416.53</u>

Legal Fees 01/01/2019 – 01/31/2019	\$58,214.00
Legal Fees 02/01/2019 – 02/28/2019	\$110,929.50
Total Fees for Fee Period	\$169,143.50
20% Fee Holdback for Fee Period	\$33,828.70
80% of Fees Amount for Fee Period	\$135,314.80
Expenses for Fee Period	\$7,273.03
TOTAL REQUEST	<u>\$142,587.83</u>

EXHIBIT C

**DETAILED RECORD OF FEES AND EXPENSES FOR
PERIOD FROM JANUARY 1, 2019 THROUGH JANUARY 31, 2019**



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

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Invoice No: 0
Invoice Date: 02/28/19

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 January 31, 2019:

INVOICE SUMMARY

Total Fees	\$58,214.00
Total Expenses	1,221.03
Total Due This Invoice:	\$59,435.03

TIME DETAIL:

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
01/01/19	P. Tomasco	0.3	270.00	Review and revise motion and stipulation for protective order and coordinate filing and service of same.
01/02/19	P. Tomasco	0.2	180.00	Review and coordinate filing of WLB notice.
01/02/19	B. Howell	0.5	147.50	Add additional pleadings filed on January 1, to the Pleading Notebook for the January 2nd hearing.
01/02/19	B. Howell	0.6	177.00	Finalize (.1) and file the Omnibus Notice of Cancellation of Adversary Proceeding Status Conference and Continuation of Hearing in the main bankruptcy case and the adversary proceeding (.4); forward to Donlin Recano for service (.1).
01/02/19	B. Howell	0.5	147.50	Complete Transcript Order Form for hearing held on January 2nd (.2) and file same with the Court (.3).
01/03/19	P. Tomasco	0.2	180.00	Review and respond to NM state land office inquiry.
01/03/19	B. Howell	0.5	147.50	Complete Transcript Order Form for hearing held on January 3rd (.2) and file same (.3).
01/06/19	P. Tomasco	1.1	990.00	Review and analyze demand letter and compare LWE to STN standards.
01/07/19	M. Cavanaugh	4.0	2,700.00	Review Westmoreland chapter 11 case materials re upcoming priority items (1.5); prepare for and participate in telephone conference with K&E team re chapter 11 planning (1.5); telephone conference with K&E team re coordination meeting agenda (1.0)
01/07/19	B. Howell	1.1	324.50	Review the letters filed by the employees and retirees in Westmoreland Coal.
01/08/19	M. Cavanaugh	3.5	2,362.50	Review and analyze Westmoreland chapter 11 case and deal materials (1.5); telephone conference with A&M, HL and K&E team re planning steps (1.0); prepare for and participate in telephone conference with K&E team re next steps (1.0)
01/11/19	M. Cavanaugh	4.3	2,902.50	Review Westmoreland chapter 11 case materials re upcoming priority items (1.6); prepare for and participate in telephone conference with K&E team re chapter 11 planning (1.7); telephone conference with K&E team re coordination meeting agenda (1.0)
01/14/19	P. Tomasco	1.3	1,170.00	Emails with G. Pesce regarding scheduling status conference (.6) and follow up conference with A. Alonzo regarding changing Wednesday hearing start time (.4); coordinate filing of notice of reset hearing (.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
01/14/19	V. Anaya	0.2	84.00	Call with claimant D. Brewer regarding bankruptcy and change of address information.
01/14/19	B. Howell	0.8	236.00	Draft a Notice of Reset Hearing Time (.4) and file same (.3); forward to Donlin Recano for service (.1).
01/15/19	B. Howell	1.7	501.50	File the Master Service List as of January 15, 2019 (.3); review letters filed from the coal miners and retirees (.7); review the Judge's calendar for January 16th to verify what is set for hearing (.1); file the Debtors' Witness and Exhibit List (.3) and the Agenda (.3).
01/16/19	M. Cavanaugh	2.2	1,485.00	Correspond with K&E re local issues on restructuring strategy and tactics.
01/16/19	B. Howell	0.5	147.50	Complete Transcript Order Form for Westmoreland Coal hearing held on November 16th (.2) and file same (.3).
01/21/19	M. Cavanaugh	0.8	540.00	Attend portion of telephone conference with K&E team re case status (.3); review and analyze recent docket entries (.5)
01/23/19	B. Howell	0.4	118.00	File the Motion of Westmoreland Coal Company and Certain Debtor Affiliates for Entry of Final Decree Closing Certain of the Chapter 11 Cases (.3) and forward a file-stamped copy to Donlin Recano for service (.1).
01/23/19	B. Howell	0.4	118.00	File the Notice of Cancellation of Hearing Scheduled for January 28, 2019 (.3) and forward a file-stamped copy to Donlin Recano for service (.1).
01/24/19	P. Tomasco	0.5	450.00	Review and comment on demonstrative use in local practice.
01/24/19	E. Freeman	2.8	2,002.00	Conference with Jones Day regarding evidence issues (.2); Research regarding intercompany issues (1.8); conference with L. Wiggins regarding evidence issues (.2); confer with M. Slade regarding discovery matters (.1); finalize the case closing motion (.5).
01/29/19	B. Howell	0.4	118.00	Review numerous Westmoreland pleadings filed today.
01/31/19	B. Howell	1.0	295.00	File the following: Notice of Reset of Hearing on Debtors' Motion Pursuant to Sections 1113/1114 (.3); WLB Debtors' Witness and Exhibit List for February 4th Hearing (.3); and December Monthly Operating Report (.3); forward file-stamped copies of the Notice of Reset of Hearing and the Witness and Exhibit List to Donlin Recano for service (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
01/31/19	B. Howell	1.1	324.50	Obtain all exhibits listed on the WLB Debtors' Witness and Exhibit List (.3) and prepare Exhibit Notebooks (.5); forward a set of the exhibits to all parties who filed a Witness and Exhibit List (.3).
Total Case Administration		30.9	\$ 18,118.50	
<u>Asset Disposition:</u>				
01/21/19	J. Wertz	0.2	113.00	Review notice of cancellation of auction and designation of successful bidder prior to filing same.
01/21/19	K. Gradney	0.2	37.00	Review notice of cancellation of auction and designation of successful bidder and prepare for filing (.1); email correspondence with noticing agent regarding same (.1)
01/22/19	B. Howell	0.9	265.50	Finalize (.5) and file the Motion for an Order to Sell (.3); forward file-stamped copy to Donlin Recano for service (.1).
Total Asset Disposition		1.3	\$ 415.50	
<u>Fee/Employment Applications:</u>				
01/02/19	B. Howell	0.5	147.50	Email communications with N. Davanipour (Kirkland & Ellis) regarding the pending proposed order granting the retention of Ernst & Young (.3); email communications with A. Alonso (case manager for Judge Jones) regarding the pending proposed order (.2).
01/02/19	B. Howell	0.3	88.50	Email communications with David Blanks of Alvarez & Marsal regarding monthly fee statements.
01/14/19	B. Howell	3.1	914.50	Begin to draft the First Monthly Fee Statement for October 9, 2018, through November 30, 2018.
01/15/19	B. Howell	2.6	767.00	Complete the draft of the First Monthly Fee Statement (2.5) and forward to P. Tomasco for review (.1).
01/28/19	K. Gradney	0.3	55.50	Draft notice of first monthly fee statement for PricewaterhouseCoopers (.2); email correspondence with noticing agent regarding service of same (.1).
01/30/19	B. Howell	0.9	265.50	File the Fee Statement of Alvarez & Marsal North America (.3) and forward a copy to Kaitlyn Geremia (Alvarez & Marsal) (.1); review multiple emails from K. Geremia and David Blanks at Alvarez & Marsal (.2) and file an Amended Fee Statement (.3).
01/30/19	B. Howell	1.0	295.00	Finalize (.5) and file Jackson Walker's First Monthly Fee Statement (.3); forward a file-stamped copy to all parties listed on the Interim Compensation Order (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
01/31/19	B. Howell	0.9	265.50	Finalize (.3) and file the Second Monthly Fee Statement of PricewaterhouseCoopers (.3); file the Second Supplemental Declaration of Stephen E. Hessler (.3).
Total Fee/Employment Applications		9.6	\$ 2,799.00	
<u>Fee/Employment Objections:</u>				
01/02/19	B. Howell	0.9	265.50	Review pleadings and prepare Pleading Notebook for the January 3rd hearing on the retention of McKinsey Recovery & Transformation Services.
01/03/19	P. Tomasco	1.6	1,440.00	Prepare for and attend hearing on McKinsey retention.
01/03/19	B. Howell	3.7	1,091.50	Finalize hearing preparations and attend hearing on the McKinsey retention to assist attorneys.
01/11/19	B. Howell	0.4	118.00	Download hearing transcript from the initial hearing on the retention of McKinsey for the January 14th continued hearing.
Total Fee/Employment Objections		6.6	\$ 2,915.00	
<u>Assumption/Rejection of Leases and Contracts:</u>				
01/08/19	P. Tomasco	0.1	90.00	Review and process creditor inquiry regarding cure notice.
01/18/19	K. Gradney	0.3	55.50	Review notices regarding executory contracts and unexpired leases and prepare same for filing (.1); review supplemental notices of executory contracts and unexpired leases to be assumed and assigned and prepare same for filing (.1); email correspondence with noticing agent regarding service of same (.1).
01/30/19	B. Howell	0.4	118.00	File the proposed Stipulation and Agreed Order to Extend the Objection Deadline to the Motion of HYG Financial Services to Compel Assumption or Rejection of Contract Leases (.3) and forward a copy to A. Alonzo (Judge Jones's court) (.1).
Total Assumption/Rejection of Leases and Contracts		0.8	\$ 263.50	
<u>Employee Benefits/Pensions:</u>				
01/01/19	P. Tomasco	1.3	1,170.00	Review and revise reply to coal act funds reply regarding retiree committee.
01/01/19	P. Tomasco	0.8	720.00	Finalize and coordinate filing of retiree reply and exhibits thereto

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
01/02/19	M. Cavanaugh	4.7	3,172.50	Prepare for and attend contested hearing on Motion to Appoint Allison Byman as Representative of Coal Act Retirees.
01/02/19	P. Tomasco	1.4	1,260.00	Prepare for and attend hearing on retiree committee motion.
01/02/19	P. Tomasco	0.9	810.00	Review and extensive revisions to proposed order for retiree representative and emails explaining changes.
01/03/19	P. Tomasco	0.2	180.00	Review and comment on 1114 committee order and email to A. Alonzo for entry.
01/03/19	E. Freeman	2.6	1,859.00	Review and comment on the form of 1114 committee order (.7); review the notice of inability to appoint a committee (.1); conferences regarding confirmation issues (1.8).
01/09/19	E. Freeman	0.3	214.50	Conference with Allison Byman regarding committee matters (.2); conference with Greg Pesce (.1).
01/11/19	E. Freeman	0.3	214.50	Confer with the committee.
01/14/19	E. Freeman	2.0	1,430.00	Exchange e-mails with the Coal Act Committee (.1); review materials forwarded by M. Slade (1.6); confer with M. Slade regarding the status and scheduling (.2); confer with the court regarding scheduling (.1).
01/15/19	E. Freeman	1.2	858.00	Conference regarding scheduling and the agenda (.2); confer with labor counsel regarding the voting and strategy (.4); Conference with A. Byman regarding status (.1); Conference with G. Pesce (.2); review and comment on the draft emergency motion (.3).
01/16/19	P. Tomasco	2.1	1,890.00	Review and extensive revisions of 1113/1114 motion and email revisions to M. Slade with comments.
01/16/19	E. Freeman	1.7	1,215.50	Conference call with the retiree committee (.3); review the motion filed by the US Department of Justice (.3); prepare and order setting the 1113 hearing (.5); conference regarding procedure and scheduling (.5); confer with A. ALonzo (.1).
01/16/19	J. Wertz	0.4	226.00	Review 1114 motion and proposed orders prior to filing same.
01/16/19	K. Gradney	0.8	148.00	Review and prepare for filing debtors 1113 and 1114 motion (.6); multiple email correspondence with noticing agent regarding manner of service and parties to be served (.2).
01/31/19	B. Howell	1.0	295.00	Finalize (.4) and file 2 separate Emergency Motions regarding modifications to the Collective Bargaining Agreement (.5); forward both file-stamped copies to Donlin Recano for service (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
Total Employee Benefits/Pensions		21.7	\$ 15,663.00	
<u>Claims Administration and Objections:</u>				
01/25/19	P. Tomasco	0.2	180.00	Review and comment on call from Montana and government claims bar dates.
01/25/19	E. Freeman	1.9	1,358.50	Conference regarding administrative claims (.2); research issues related to administrative and contribution claims(1.7).
01/25/19	B. Howell	0.5	147.50	Review numerous motions for administrative claims filed in Westmoreland (.4) and calendar response deadline (.1).
01/30/19	E. Freeman	0.9	643.50	Conference with G. Pesce regarding claims issues (.3); conference with M. Slade and G. Pesce regarding scheduling (.3); draft a proposed schedule (.2); conference with the Court (.1).
01/30/19	K. Peguero	0.4	194.00	Review and comment on claims objection procedures motion and oversee filing of revised version
01/30/19	B. Howell	0.8	236.00	Finalize (.4) and file the Debtors' Motion for Entry of an Order Approving Omnibus Claims Objection Procedures and Filing of Substantive Omnibus Claims Objections (.3); forward a file-stamped copy to Donlin Recano for service (.1).
Total Claims Administration and Objections		4.7	\$ 2,759.50	
<u>Plan and Disclosure Statement (including Business Plan):</u>				
01/04/19	E. Freeman	2.3	1,644.50	Conference with Greg Pesce regarding the retiree committee (.2); Finish the transcript review (1.3); conference with Albert Alonzo regarding scheduling (.1); review the objections to confirmation (.7).
01/06/19	E. Freeman	0.5	357.50	Review the Committee demand letter (.3); conference with Greg Pesce (.2).
01/07/19	E. Freeman	0.7	500.50	Review and comment on the form of committee order (.3); finalize and forward the order to the court (.1); review the stipulations between the lenders and the committee (.3).
01/10/19	E. Freeman	N/C	0.00	Meet with Coal Act Retiree Committee (2); Meet with labor counsel (.5).
01/14/19	M. Cavanaugh	3.5	2,362.50	Review and analyze Westmoreland chapter 11 case and deal materials (1.5); telephone conference with A&M, HL and K&E team re planning steps (1.0); prepare for and participate in telephone conference with K&E team re next steps (1.0)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
01/17/19	M. Cavanaugh	1.5	1,012.50	Telephone conferences with K&E team re disclosure statement hearing strategy (1.2); analyze follow up issues re same (.3).
01/18/19	E. Freeman	3.5	2,502.50	Work on plan amendments and the sale motion (3.2); conference with A. Alonzo regarding scheduling (.1); conference with K&E regarding scheduling (.2);
01/18/19	B. Howell	1.2	354.00	Assist attorneys with preparing the Plan Supplement (.8) and file same (.3); forward a file-stamped copy to Donlin Recano for service (.1).
01/21/19	M. Cavanaugh	2.5	1,687.50	Draft confirmation litigation timeline and correspond with K&E team re same.
01/25/19	B. Howell	0.4	118.00	File the Declaration of Stephen Douglas Williams (.3) and forward a file-stamped copy to Donlin Recano for service (.1).
01/29/19	E. Freeman	1.0	715.00	Review the emergency motion filed by the WBL Lenders for adequate protection and the objection to confirmation (.8); Conference with G. Pesce (.2).
01/30/19	B. Howell	1.1	324.50	Extensive review of Pacer docket and obtain signature blocks for all parties that filed objections to the Plan and pleadings to support the Plan (needed for sending exhibits to all parties).
01/31/19	M. Cavanaugh	4.0	2,700.00	Review Westmoreland chapter 11 case materials re upcoming priority items (1.5); prepare for and participate in telephone conference with K&E team re chapter 11 litigation planning (1.5); telephone conference with K&E team re coordination meeting agenda (1.0)
01/31/19	E. Freeman	1.4	1,001.00	Conference regarding the 1113 trial and confirmation scheduling (.2); conference with Albert Alonzo (.2); finalize and file the notice of reset (.2); conference with M. Slade (.1); review the Coal Act Fund Objection (.7).
Total Plan and Disclosure Statement (including Business Plan)		23.6	\$ 15,280.00	

Total Fees \$58,214.00

Expenses:

 Copying Expense 672.20

Delivery Fees	5.83
Parking Expense	36.00
Research Services	20.10
Transcripts -VENDOR: Judicial Transcribers of Texas, LLC; INVOICE#: 59770; DATE: 1/3/2019 - Westmoreland Coal Company / Hearing Transcript Case 18-35672-H2-11	199.65
Transcripts -VENDOR: Judicial Transcribers of Texas, LLC; INVOICE#: 59776; DATE: 1/5/2019 - Westmoreland Coal Company, ET AL / Hearing Transcript Case 18-35672-H2-11	66.00
VENDOR: Matthew D. Cavanaugh INVOICE#: ER296437 DATE: 1/15/2019	70.00
Miscellaneous Expense - Court hearing via phone call w/Court Solutions on 1/15/19.	
Transcripts -VENDOR: Judicial Transcribers of Texas, LLC; INVOICE#: 59833; DATE: 1/17/2019 - Westmoreland Coal Company/Hearing Transcript Case 18-35672-H2-11	151.25

Total Expenses 1,221.03

TOTAL DUE THIS INVOICE: **\$59,435.03**

EXHIBIT D

**DETAILED RECORD OF FEES AND EXPENSES FOR
PERIOD FROM FEBRUARY 1, 2019 THROUGH FEBRUARY 28, 2019**



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: 03/31/19

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 February 28, 2019.

INVOICE SUMMARY

Total Fees	\$110,929.50
Total Expenses	6,052.00
Total Due This Invoice:	\$116,981.50

TIME DETAIL:

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
02/01/19	M. Cavanaugh	3.3	2,227.50	Attend portion of telephone conference with K&E team re case status (.3); draft chapter 11 timeline and correspond with K&E team re same (2.5); review and analyze recent docket entries (.5).
02/01/19	V. Anaya	0.7	294.00	Review fee statement for filing (0.2); Review agenda and prepare for filing (0.5).
02/03/19	B. Howell	1.5	442.50	Continue to prepare for the February 4th hearing, including filing an Amended Agenda and Amended Witness and Exhibit List, and forwarding exhibits.
02/04/19	B. Howell	1.5	442.50	Finalize preparations for the Westmoreland hearing.
02/04/19	B. Howell	0.5	147.50	Complete a Transcript Order Form for the February 4th hearing (.2) and file same (.3).
02/05/19	B. Howell	0.7	206.50	Obtain and review the hearing transcript of February 4th for changes in hearing dates (.4); calendar the new dates (.2); forward a copy of the hearing transcript to J. Foster (Kirkland & Ellis) (.1).
02/07/19	B. Howell	0.5	147.50	Finalize and file the Debtors' Emergency Motion to Waive Compliance with Section 345(B) of the Bankruptcy Code on an Final Basis (.4); forward a file-stamped copy to Donlin Recano for service (.1).
02/12/19	J. Wertz	0.3	169.50	Review 9019 motion and proposed order for compliance with local rules prior to filing same.
02/12/19	B. Howell	1.0	295.00	Draft Motions Pro Hac Vices on behalf of Allison McDonald, Yates French, and Casey McGushin (.6) and file same (.4).
02/13/19	J. Wertz	0.2	113.00	Review tender offer motion for compliance with local rules prior to filing same.
02/26/19	B. Howell	0.3	88.50	File the Notice of Filing of Revised Proposed Final Decree Closing Certain of the Chapter 11 Cases.
Total Case Administration		10.5	\$ 4,574.00	
<u>Asset Disposition:</u>				
02/01/19	B. Howell	1.3	383.50	File the Agenda for the February 4th hearing (.3) and forward to Donlin Recano for service (.1). Review the Pacer Docket and prepare a Pleading Notebook for the February 4th hearing (.9).
02/04/19	M. Cavanaugh	5.7	3,847.50	Prepare for and attend contested hearing on WMLP Sale Motions and other pre-confirmation gaiting matters.
02/11/19	V. Anaya	0.1	42.00	Finalize and prepare for filing notice of closing.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/11/19	B. Howell	0.4	118.00	File the Notice of Occurrence of Closing of Sales of the Buckingham Mine and the Oxford Assets (.3) and forward file-stamped copy to Donlin Recano for service (.1).

Total Asset Disposition		7.5	\$ 4,391.00	
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Relief from Stay/Adequate Protection Proceedings:

02/11/19	K. Gradney	0.1	18.50	Receive and review stipulation between Debtors and Ramsay regarding lift stay motion.
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Total Relief from Stay/Adequate Protection Proceedings		0.1	\$ 18.50	
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Fee/Employment Applications:

02/01/19	B. Howell	0.3	88.50	File the Monthly Fee Statement of Centerview Partners.
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02/05/19	B. Howell	0.5	147.50	Finalize (.2) and file the Monthly Fee Statement of Kirkland & Ellis (.3).
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02/06/19	V. Anaya	0.4	168.00	Review compliance with local rules and finalize for filing motion to substitute counsel and application to employ.
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02/08/19	B. Howell	0.8	236.00	Finalize (.4) and file the First Interim Application of Ernst & Young (.3); forward a file-stamped copy to Donlin Recano for service (.1).
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02/11/19	B. Howell	1.0	295.00	Finalize (.5) and file the Third Monthly Fee Statement of PricewaterhouseCoopers and the Monthly Fee Statement of Alvarez & Marsal North America (.5).
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02/20/19	B. Howell	2.9	855.50	Begin to prepare December Fee Statement in Westmoreland Coal.
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02/27/19	B. Howell	0.5	147.50	Finalize (.2) and file the Fee Statement of Alvarz & Marsal North America (.3).
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Total Fee/Employment Applications		6.4	\$ 1,938.00	
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Assumption/Rejection of Leases and Contracts:

02/01/19	B. Howell	0.4	118.00	Review numerous filings regarding the cure amounts received on January 31 and February 1, 2019.
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02/05/19	B. Howell	0.6	177.00	Review Transfers of Claim filed in the case (.3) and file the Schedule of Cure Amounts (.3).
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<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/19/19	B. Howell	0.8	236.00	Finalize (.3) and file the proposed Stipulation and Agreed Order Among (A) Westmoreland Coal Company and Certain of its Subsidiaries, (B) CIBC Bank USA, and (C) Wilmington Savings Fund Society, FSB Modifying Final DIP Order and the proposed Second Stipulation and Agreed Order to Extend the Objection Deadline to the Motion of HYG Financial Services, Inc. to Compel Assumption or Rejection of Contract Leases (.5)
02/26/19	V. Anaya	0.2	84.00	Call with Komatsu creditor regarding objection to cure costs.
Total Assumption/Rejection of Leases and Contracts		2.0	\$ 615.00	
<u>Business Operations:</u>				
02/08/19	P. Tomasco	0.6	540.00	Telephone conference and email with B. Roth regarding motion; emails with G. Pesce regarding motion and likely disposition under local procedures.
02/12/19	K. Gradney	0.3	55.50	Receive and review Tender Offer motion for filing and prepare same for filing (.2); multiple email correspondence with counsel regarding same (.1)
Total Business Operations		0.9	\$ 595.50	
<u>Employee Benefits/Pensions:</u>				
02/01/19	E. Freeman	0.8	572.00	review objections to the retiree benefit motion (.4); Conference with Allison Byman (.2); Conference with G. Pesce (.2).
02/08/19	B. Howell	0.4	118.00	File the Appellee's Statement Regarding Designation of Record on Appeal (Adv. 18-3300) (.3); and forward a file-stamped copy to Chris Koenig at Kirkland & Ellis (.1).
02/10/19	P. Tomasco	1.2	1,080.00	Review and edit 1113/1114 brief.
02/11/19	P. Tomasco	2.6	2,340.00	Continue to review and edit 1113/1114 brief.
02/11/19	P. Tomasco	1.1	990.00	Review and comment on questions regarding protective order and motion to seal exhibits to reply brief on 1113/1114 issues.
02/11/19	P. Tomasco	2.1	1,890.00	Review and revise motion to seal and order and coordinate filing.
02/11/19	P. Tomasco	0.9	810.00	Finalize and coordinate filing of reply brief and motion to seal.
02/11/19	E. Freeman	2.8	2,002.00	Work on filing the 1113 reply and exhibits (1.7); work on trial preparation (.8); work on the motion for final decree (.2); conference with the US Trustee (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/11/19	J. Wertz	0.1	56.50	Confer with V. Anaya concerning sealing procedure in SDTX for sealing question.
02/11/19	V. Anaya	2.6	1,092.00	Exchange emails regarding motion to seal for reply to 1113 and 1114 motion (0.2); Review and revise reply and motion to seal to comply with local rules and file (2.4).
02/11/19	B. Howell	0.4	118.00	File the Stipulation Regarding the Debtors' Coal Act Obligations (.3); forward to Donlin Recano for service (.1).
02/11/19	B. Howell	5.5	1,622.50	File the Witness and Exhibit List for the February 13th hearing (.3) and prepare for hearing (5.2).
02/11/19	K. Gradney	0.7	129.50	Prepare reply in support of Debtors' 1113/1114 motion (.3); prepare exhibits A, B, and C to reply for filing under seal with court (.2); multiple email correspondence with counsel regarding same and procedures for filing under seal (.2).
02/12/19	P. Tomasco	2.1	1,890.00	Review and substantially revise opposition to UMWA Emergency motion and coordinate filing and service of same.
02/12/19	E. Freeman	2.2	1,573.00	Conference with A. Byman (.2); conference with M. Slade (.2); conference with G. Pesce regarding settlement issues and proceedings (.4); confer with L. Wiggins regarding trial issues (.2); work on settlement matters (1.2).
02/12/19	B. Howell	0.6	177.00	Finalize the Debtors' Opposition to UMWA's "Emergency Motion to Compel Compliance" with Collective Bargaining Agreements (.2) and file same (.3); forward a file-stamped copy to Donlin Recano for service (.1).
02/12/19	B. Howell	0.4	118.00	File the Debtors' Witness and Exhibit List for February 13, 2019 Hearing on the UMWA's "Emergency Motion" (.3) and forward a file-stamped copy to Donlin Recano (.1).
02/12/19	B. Howell	0.4	118.00	File the Agenda for the February 13th hearing (.3) and forward a file-stamped copy to Donlin Recano for service (.1).
02/12/19	B. Howell	5.1	1,504.50	Continue to prepare for the hearing starting on February 13th, including finalizing Pleading Notebooks and preparing flash drives of both the Debtors' exhibits and opposing counsel.
02/13/19	M. Cavanaugh	8.6	5,805.00	Prepare for and attend contested hearings on Motion to Approve Tender Offer and Motion re 1113/1114 obligations.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/13/19	P. Tomasco	4.2	3,780.00	Prepare for and attend hearing on rejection under 1113/1114.
02/13/19	E. Freeman	2.7	1,930.50	Begin 1113 trial and preparation(2.4); finalize and coordinate filings (.2); update the case manager (.1).
02/13/19	B. Howell	9.1	2,684.50	Further preparations for the 1:00 p.m. hearing, including switching out exhibits (3.7); attend the hearing to assist attorneys (4.9); complete Transcript Order Form (.2) and file same (.3).
02/14/19	M. Cavanaugh	6.2	4,185.00	Prepare for and attend continued contested trial on 1113/1114 issues.
02/14/19	E. Freeman	3.0	2,145.00	1113 trial.
02/14/19	B. Howell	0.3	88.50	File the Amended Witness and Exhibit List.
02/14/19	B. Howell	6.5	1,917.50	Prepare for February 14th continued hearing, including downloading additional exhibits and attend hearing to assist attorneys (6.); complete Transcript Order Form (.2) and file same (.3).
02/15/19	M. Cavanaugh	7.3	4,927.50	Prepare for and attend continued hearing on 1113/1114 issues.
02/15/19	P. Tomasco	3.1	2,790.00	Prepare for and attend closing arguments and provide local guidance to KE team.
02/15/19	E. Freeman	4.0	2,860.00	Observe 1113 trial
02/15/19	B. Howell	8.0	2,360.00	Attend final day of the hearing on the union benefits (7.5); complete Transcript Order Form for February 15th hearing (.2) and file same (.3).
02/17/19	P. Tomasco	0.9	810.00	Review and revise proposed order on 1113/1114 order.
02/18/19	B. Howell	0.8	236.00	Obtain the hearing transcripts for the hearings held on February 13, 14, and 15th (.6) and forward to Kirkland & Ellis (.2).
02/22/19	B. Howell	0.6	177.00	Finalize (.1) and file the Emergency Motion for Entry of an Order Authorizing and Approving Settlement Term Sheet Between the WLB Debtors and the Coal Act Retirees Committee (.3); forward a file-stamped copy to Donlin Recano for service (.1) and a file-stamped copy to A. Alonzo (Judge Jones's case manager) (.1).
Total Employee Benefits/Pensions		97.3	\$ 54,897.50	

Financing/Cash Collections:

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/07/19	B. Howell	0.4	118.00	Finalize and file the proposed Order Denying the Emergency Motion of the MLP Lenders for Adequate Protection.
Total Financing/Cash Collections		0.4	\$ 118.00	
<u>Claims Administration and Objections:</u>				
02/01/19	J. Wertz	0.2	113.00	Correspond with M. Cavanaugh concerning form of objection to late-filed claim used in prior proceeding.
02/10/19	E. Freeman	0.5	357.50	Conference with m. Slade regarding conference issues (.2); work on scheduling issues (.3).
02/27/19	B. Howell	0.3	88.50	File the Notice of Filing of Revised Proposed Order Approving Omnibus Claims Procedures and Filing of Substantive Claims Objections.
Total Claims Administration and Objections		1.0	\$ 559.00	
<u>Plan and Disclosure Statement (including Business Plan):</u>				
02/03/19	E. Freeman	0.6	429.00	Finalize and file the response (.6).
02/04/19	E. Freeman	0.6	429.00	Conference with L. Wiggins regarding witness and exhibit list (.2); observe hearing (.4).
02/07/19	M. Cavanaugh	3.5	2,362.50	Review and analyze WCC chapter 11 case and deal materials (1.5); telephone conference with A&M and K&E team re planning steps (1.0); prepare for and participate in telephone conference with K&E team re next steps (1.0)
02/07/19	E. Freeman	1.1	786.50	Conference with the court regarding confirmation scheduling (.2); confer with parties regarding scheduling (.3); work on trial and confirmation logistics (.6).
02/08/19	M. Cavanaugh	4.0	2,700.00	Review WCC chapter 11 case materials re upcoming priority items (1.5); prepare for and participate in telephone conference with K&E team re chapter 11 planning (1.5); telephone conference with K&E team re coordination meeting agenda (1.0)
02/11/19	M. Cavanaugh	1.5	1,012.50	Review and revise work in process list (.8); correspond with K&E team re open case items (.7).
02/12/19	M. Cavanaugh	3.2	2,160.00	Review and analyze issues re plan and disclosure statement exhibits (2.8); correspond with K&E team re same (.4).
02/12/19	K. Gradney	0.2	37.00	Receive motion for compromise of Intercompany Settlement Term Sheet ad prepare same for filing (.1); email correspondence with noticing agent regarding same (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/18/19	M. Cavanaugh	4.0	2,700.00	Review WCC chapter 11 case materials re upcoming priority items (1.5); prepare for and participate in telephone conference with K&E team re chapter 11 planning (1.5); telephone conference with K&E team re coordination meeting agenda (1.0)
02/18/19	E. Freeman	0.7	500.50	Finalize and file orders (.4); conference regarding order language (.3);
02/19/19	E. Freeman	0.3	214.50	Conference with A. Alonzo regarding orders (.1); conference M. Slade (.2).
02/20/19	M. Cavanaugh	3.1	2,092.50	Correspond with K&E re local issues on restructuring strategy and tactics.
02/20/19	E. Freeman	0.3	214.50	Coordinate filings.
02/20/19	B. Howell	0.6	177.00	Numerous emails and telephone calls with J. Foster (Kirkland & Ellis) regarding the fact that the confirmation hearing scheduled for February 26th is not on the Court's calendar (.4); email exchange with A. Alonzo (case manager for Judge Jones) to verify that the hearing has not been moved (.2).
02/21/19	M. Cavanaugh	4.1	2,767.50	Correspond with K&E re local issues on restructuring strategy and tactics in preparation for conformation hearing..
02/21/19	V. Anaya	0.3	126.00	Prepare filing of voting tabulation declaration.
02/21/19	B. Howell	4.5	1,327.50	Begin to prepare for the confirmation hearing in Westmoreland Coal.
02/22/19	M. Cavanaugh	4.2	2,835.00	Correspond with K&E re local issues on restructuring strategy and tactics in preparation for conformation hearing..
02/22/19	E. Freeman	1.3	929.50	Finalize and file the confirmation brief (.5); review the plan supplement (.8).
02/22/19	B. Howell	4.9	1,445.50	Continue to prepare for the confirmation hearing.
02/24/19	E. Freeman	0.4	286.00	Confer with H. Duran regarding hearing matters (.1); confer with g. Pesce regarding settlement (.2); update the Court (.1).
02/25/19	B. Howell	3.0	885.00	Finalize preparations for Confirmation Hearing, including updating Pleading Notebook Index to add documents filed since late February 22, 2019 (2.3); finalize (.2) and file the Notice of Reset of Hearing on February 26, 2019 to February 28, 2019 (.3); email exchange with Donlin Recano regarding service of the Notice and the fact that it should go to the email list that was sent on February 22, 2019 (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/26/19	M. Cavanaugh	3.9	2,632.50	Correspond with K&E re local issues on restructuring strategy and tactics in preparation for conformation hearing.
02/26/19	B. Howell	4.9	1,445.50	Finalize the following documents for filing: Declaration of Gregory Ossi, WLB Debtors' Witness and Exhibit List for February 28, 2019, Hearing, and the Declaration of Michael G. Hutchinson (.6) and file same (.6); numerous emails with J. Foster (Kirkland & Ellis) regarding the Confirmation Hearing and logistics of same (.4); review new exhibits designated on the Exhibit List and burn flash drives of the exhibits (1.); obtain copies of additional pleadings to add to Pleading Notebooks (2.3).
02/27/19	M. Cavanaugh	3.2	2,160.00	Correspond with K&E re local issues on restructuring strategy and tactics in preparation for conformation hearing.
02/27/19	E. Freeman	1.6	1,144.00	Confer with A. Catmull (.1); conference with G. Pesce regarding Ohio issues (.2); review the Ohio reservation (.3); review the Committee statement (.3); review the plan supplement (.5); Confer with J. Aycock regarding confirmation hearing questions (.2).
02/27/19	B. Howell	5.9	1,740.50	Major revisions to Pleading Notebooks.
02/27/19	B. Howell	0.4	118.00	File the Notice of Third Amendment to the Plan Supplement (.3) and forward same to Donlin Recano for service (.1).
02/28/19	M. Cavanaugh	6.9	4,657.50	Prepare for and attend Westmoreland Confirmation Hearing and Sale Hearing.
02/28/19	E. Freeman	3.2	2,288.00	Conferences with G. Pesce regarding confirmation issues (.4); conference with g. Pesce and M. Slade regarding confirmation matters (.2); work on the confirmation order issues (.5); review and comment on the Ohio Order (.3); observe confirmation hearing (1.8).
02/28/19	B. Howell	2.1	619.50	Review the documents filed on the evening of the 27th for the hearing on the 28th (.7); file the Agenda (.3); Notice of Filing of Amended Joint Chapter 11 Plan (.3); and the Notice of Filing of Proposed order Confirming the Amended Joint Chapter 11 Plan (.3); email communications with A. Alonzo (Judge Jones's case manager) regarding the confirmation order (.1); finalize the Pleading Notebooks for the 1:00 p.m. hearing (.4).
Total Plan and Disclosure Statement (including Business Plan)		78.5	\$ 43,223.00	

Total Fees		\$110,929.50
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Expenses:

Color Imaging Expense	0.85
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Copying Expense	1,974.00
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Parking Expense	27.00
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Research Services	39.00
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Transcripts -VENDOR: Judicial Transcribers of Texas, LLC; INVOICE#: 59897; DATE: 2/5/2019 - Westmoreland Coal Company / Hearing Transcript Case 18-35672-H2-11	877.25
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Transcripts -VENDOR: Judicial Transcribers of Texas, LLC; INVOICE#: 59939; DATE: 2/16/2019 - Westmoreland Coal Company / Hearing Transcript Case 18-35672-H2-11	1,107.15
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Transcripts -VENDOR: Judicial Transcribers of Texas, LLC; INVOICE#: 59944; DATE: 2/18/2019 - Westmoreland Coal Company; 18-35672-H2-11	1,131.35
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Transcripts -VENDOR: Judicial Transcribers of Texas, LLC; INVOICE#: 59942; DATE: 2/18/2019 - Westmoreland Coal Company / Hearing Transcript Case 18-35672-H2-11	895.40
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Total Expenses		<u>6,052.00</u>
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TOTAL DUE THIS INVOICE:		<u>\$116,981.50</u>
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