

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

In re: Westmoreland Coal Company, <u>et al.</u> , ¹ Debtors.	Chapter 11 Case No. 18-35672 (DRJ) (Jointly Administered) Obj Deadline: May 6, 2019 4:00 p.m. CT
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**COVER SHEET OF CONSOLIDATED SECOND
MONTHLY FEE STATEMENT OF JEFFERIES LLC FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED AS INVESTMENT BANKER
FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE
PERIOD FROM JANUARY 1, 2019 TO AND INCLUDING FEBRUARY 28, 2019**

Name of Applicant:	Jefferies LLC (“ <u>Jefferies</u> ”)	
Applicant’s Role in Case:	Investment Banker to the Official Committee of Unsecured Creditors	
Date Order of Employment Signed:	12/05/18 [Docket No. 704]	
	Beginning of Period	End of Period
Time period covered by this Application:	1/1/19	2/28/19
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:	\$250,000.00 (Less Holdback 20% = \$50,000.00 80% = \$200,000.00)	

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.

Total professional fees requested in this Application:	\$250,000.00
Total actual professional hours covered by this Application:	727.5
Average hourly rate for professionals:	N/A
Total paraprofessional fees requested in this Application:	N/A
Total actual paraprofessional hours covered by this Application:	N/A
Average hourly rate for paraprofessionals:	N/A
Reimbursable expenses sought in this application:	\$17,575.63
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:	N/A
Indicate whether plan has been confirmed:	No

ALLOCATION OF FEES AND EXPENSES²	
WLB Debtors	
Allocation of 70% of Monthly Fee (net of 20% holdback)	\$140,000.00
Allocation of 70% of Expenses	\$12,302.94
Total Fee and Expense for WLB Debtors	\$152,302.94
WMLP Debtors	
Allocation of 30% of Monthly Fee (net of 20% holdback)	\$60,000.00
Allocation of 30% of Expenses	\$5,272.69
Total Fee and Expense for WMLP Debtors	\$65,272.69

2 Pursuant to the order authorizing the retention of Jefferies, the the WLB Debtors and the WMLP Debtors are responsible for 70% and 30%, respectively, of fees and expenses payable to Jefferies.

**CONSOLIDATED SECOND MONTHLY FEE STATEMENT OF JEFFERIES LLC AS
INVESTMENT BANKER FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS**

**HOURS BY CATEGORY AND PROFESSIONAL
JANUARY 1, 2019 – FEBRUARY 28, 2019**

Summary by Category

Jefferies LLC

Summary of Hours by Category
January 1, 2019 - February 28, 2019

Category	Category Code #	Hours
Case Administration / General	1	82.0
Sale Process	2	10.0
Creditor Communication	3	-
Debtor Communication	4	27.0
DIP Financing	5	-
Testimony/Deposition Preparation	6	-
Plan of Reorganization	7	45.0
Travel	8	-
Due Diligence / Analysis	9	475.0
Business Plan	10	-
Process Update & Case Strategy	11	88.5
Total		727.5

Summary by Professional

Jefferies LLC

Summary of Hours by Professional
January 1, 2019 - February 28, 2019

Position	Name	Hours
Co-head / Managing Director, Restructuring & Recapitalization	Leon Szezinger	75.5
Global Head / Managing Director, Metals & Mining	Daniel Chu	-
Americas Head / Managing Director, Metals & Mining	Jerrold Freund	1.0
Senior Vice President, Restructuring & Recapitalization	Jingzhi Dai	147.0
Senior Vice President, Metals & Mining	Johnston Suter	-
Associate, Restructuring & Recapitalization	Patrick Topper	72.0
Associate, Metals & Mining	Ryan Campbell	-
Analyst, Metals & Mining	Daniel Donofrio	-
Analyst, Restructuring & Recapitalization	Mitchell Shinder	196.5
Analyst, Restructuring & Recapitalization	David Santoro	235.5
Total		727.5

**CONSOLIDATED SECOND MONTHLY FEE STATEMENT OF JEFFERIES LLC AS
INVESTMENT BANKER FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS**

**EXPENSES BY CATEGORY
JANUARY 1, 2019 – FEBRUARY 28, 2019**

Expenses By Category		
Meals	\$	709.90
Transportation - Ground		725.11
Transportation - Air		3,704.97
Accommodations		560.55
Presentation Services		522.00
Printing Services		-
Legal		11,353.10
General		-
Total		\$ 17,575.63

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

In re:

Westmoreland Coal Company, et al.,¹

Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Jointly Administered)

Obj Deadline: Mar. 25, 2019 4:00 p.m. CT

**CONSOLIDATED SECOND MONTHLY FEE STATEMENT OF JEFFERIES LLC
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED AS INVESTMENT BANKER
FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE
PERIOD FROM JANUARY 1, 2019 TO AND INCLUDING FEBRUARY 28, 2019**

Jefferies LLC (“Jefferies”), the investment banker for the official committee of unsecured creditors (the “Committee”) in the chapter 11 cases of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), hereby submits its consolidated second monthly fee statement (this “Application”) requesting (a) interim allowance of compensation for professional services rendered on behalf of the Committee during the period from January 1, 2019 to and including February 28, 2019 (the “Compensation Period”) in the amount of \$250,000.00, (b) payment in the amount of \$200,000.00, which is equal to 80% of the compensation sought, and (c) interim allowance and reimbursement of 100% of the actual and necessary expenses

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.

incurred by Jefferies during the Compensation Period in connection with such services in the amount of \$17,575.63. In support of this Application, Jefferies respectfully represents as follows:

Jurisdiction and Venue

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of this proceeding and this Application is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

2. On October 9, 2018 (the “Petition Date”), each of the Debtors filed a voluntary petition with this Court for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).

3. On October 18, 2018, the United States Trustee for the Southern and Western Districts of Texas (the “U.S. Trustee”) appointed a Committee pursuant to section 1102 of the Bankruptcy Code [Docket No. 206].² Shortly after its appointment, the Committee selected Jefferies as its investment banker.

4. On November 19, 2018, the Committee filed an application to employ and retain Jefferies as its investment banker under sections 328(a) and 1103(a) of the Bankruptcy Code, *nunc pro tunc* to October 22, 2018, pursuant to the terms and subject to the conditions of that certain engagement letter (the “Engagement Letter”) between Jefferies and the Committee dated as of

2 The Committee is currently comprised of the following entities: (a) Ohio Machinery Co.; (b) Wheeler Machinery Co.; (c) Nelson Brothers Mining Services, LLC; (d) Tractor & Equipment Co.; (e) Consol Mining Company LLC; (f) Pension Benefit Guaranty Corporation; and (g) United Mine Workers of America.

October 22, 2018 [Docket No. 519] (the “Retention Application”).³ A copy of the Engagement Letter was annexed to the Retention Application as Exhibit B.

5. On December 5, 2018, the Court entered the order granting the Retention Application [Docket No. 704] (the “Retention Order”). The Retention Order, among other things, authorized the Debtors to pay, reimburse, and indemnify Jefferies in accordance with the terms and conditions of, and at the times specified in, the Engagement Letter (with certain modifications), subject to application to the Court. Additionally, the Retention Order provides that the WLB Debtors and the WMLP Debtors shall be responsible for 70% and 30%, respectively, of fees and expenses payable to Jefferies.

6. On November 14, 2018, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 495] (the “Interim Compensation Order”), which generally sets forth the procedures for interim compensation and expense reimbursement for all retained professionals in these cases. The Interim Compensation Order provides that each professional shall, on or after the 21st day of each calendar month following the month for which compensation is sought (or as soon thereafter as reasonably practicable), file and serve an application for interim allowance of compensation for services rendered and reimbursement of expenses incurred during the preceding month (each a “Monthly Fee Statement”). Parties shall have 21 days following the filing of a Monthly Fee Statement to object to such Monthly Fee Statement (the “Objection Deadline”). At the expiration of the Objection Deadline, the Debtors shall promptly pay 80% of the fees and 100% of the

³ Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Retention Application.

expenses requested in the applicable Monthly Fee Statement to which no objection has been served.

Relief Requested

7. By this Application, Jefferies requests (a) interim allowance of compensation in the amount of \$250,000.00, (b) payment in the amount of \$200,000.00, which is equal to 80% of the compensation sought, and (c) interim allowance and reimbursement of 100% of the actual and necessary expenses incurred by Jefferies during the Compensation Period in connection with such services in the amount of \$17,575.63. All services for which compensation is requested by Jefferies were performed during the Compensation Period on behalf of the Committee.

8. Although Jefferies, in line with market convention, does not bill by the hour, Jefferies kept track of its post-petition time in half-hour increments in accordance with the Retention Order. Such time records are attached hereto as **Exhibit A**. During the Compensation Period, Jefferies professionals spent approximately 727.5 hours providing investment banking services to the Committee.

9. The fees charged by Jefferies have been billed in accordance with the Engagement Letter and the Retention Order and are comparable to those fees charged by Jefferies for professional services rendered in connection with similar chapter 11 cases and non-bankruptcy matters. Jefferies submits that such fees are reasonable based upon the customary compensation charged by similarly skilled practitioners in comparable bankruptcy cases and non-bankruptcy matters in the competitive national investment banking market.

Actual and Necessary Expenses

10. Jefferies also incurred certain necessary expenses during the Compensation Period for which it is entitled to reimbursement under the Engagement Letter. As set forth in greater

detail in the summary attached hereto as **Exhibit B**, Jefferies' total expenses incurred during the Compensation Period are \$17,575.63.

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WHEREFORE, Jefferies respectfully requests (a) interim allowance of compensation for professional services rendered on behalf of the Committee during the Compensation Period in the amount of \$250,000.00, (b) payment in the amount of \$200,000.00, which is equal to 80% of the compensation sought, and (c) interim allowance and reimbursement of 100% of the actual and necessary expenses incurred by Jefferies during the Compensation Period in connection with such services in the amount of \$17,575.63.

Dated: April 15, 2019

Respectfully submitted,

/s/ Leon Szlezinger
Leon Szlezinger
Managing Director and Joint Global Head of
Restructuring
JEFFERIES LLC

Exhibit A

Time Records of Jefferies Professionals

Jefferies LLC

January 1, 2019 - January 31, 2019

Date	Banker	Comments	Hours	Category
01/02/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process	0.5	11
01/02/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
01/07/19	Leon Szlezinger	Review claims analysis	0.5	9
01/07/19	Leon Szlezinger	Review deposition transcript of Boyko, Campagna, and Bremmer	1.5	9
01/07/19	Leon Szlezinger	Review UCC presentation re: Asset Overview	0.5	9
01/08/19	Leon Szlezinger	Call with Centerview re: Status Update & Sale Process	0.5	4
01/08/19	Leon Szlezinger	Call with Lazard re: Status Update & WMLP Sale Process	0.5	4
01/08/19	Leon Szlezinger	Review and discuss credit bid term sheet	0.5	9
01/08/19	Leon Szlezinger	Review Debtors' claims analysis	0.5	9
01/08/19	Leon Szlezinger	Review UCC presentation re: Asset Overview	0.5	9
01/09/19	Leon Szlezinger	Call with MoFo re: Settlement Related Analyses	0.5	7
01/09/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process	0.5	11
01/09/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
01/09/19	Leon Szlezinger	Discussion re: Debtors' claims estimates	0.5	11
01/10/19	Leon Szlezinger	Call with MoFo re: Settlement Related Analyses	0.5	7
01/11/19	Leon Szlezinger	Call with A&M re: Budget and Cash Flow Updates	1.0	4
01/11/19	Leon Szlezinger	Call with UCC re: Committee Discussion re: Settlement	0.5	7
01/14/19	Leon Szlezinger	Call with MoFo re: Recovery Analyses	0.5	7
01/14/19	Leon Szlezinger	Call with UCC re: Settlement Discussion	0.5	7
01/14/19	Leon Szlezinger	Discuss and review analysis re: settlement and recovery	1.0	7
01/14/19	Leon Szlezinger	Review presentation to UCC re: Cash Flow Update	0.5	9
01/15/19	Leon Szlezinger	Call with MoFo re: Settlement Related Analyses	0.5	7
01/15/19	Leon Szlezinger	Discuss and review analysis re: settlement and recovery	1.0	7
01/15/19	Leon Szlezinger	Review claims analysis of WMLP	0.5	9
01/16/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process	1.0	9
01/16/19	Leon Szlezinger	Call with UCC re: Status Update and Process	1.0	9
01/16/19	Leon Szlezinger	Discuss and review analysis re: settlement and recovery	1.0	7
01/16/19	Leon Szlezinger	Review UCC presentation re: Monthly Cash Flow Update	0.5	9
01/17/19	Leon Szlezinger	Call with Centerview re: Sale Process and Buyer Discussion	0.5	4
01/17/19	Leon Szlezinger	Review claims analysis of WMLP	0.5	9
01/17/19	Leon Szlezinger	Review update re: 1113/1114	0.5	9
01/18/19	Leon Szlezinger	Call with Coal Act Committee re: Status Update	1.0	11
01/18/19	Leon Szlezinger	Call with UCC re: Settlement Discussion and Status Update	0.5	7
01/18/19	Leon Szlezinger	Discussion and review updated settlement proposal	0.5	7
01/21/19	Leon Szlezinger	Discussion of WML Bidding Procedures	0.5	9
01/21/19	Leon Szlezinger	Discussion with MoFo re: Plan Supplement	0.5	9
01/21/19	Leon Szlezinger	Review analysis re: Plan Supplement	1.0	9
01/21/19	Leon Szlezinger	Review Oxford Sales Motion	1.0	9
01/21/19	Leon Szlezinger	Review WMLP Bidding Procedures and Plan Supplements	1.5	9
01/22/19	Leon Szlezinger	Discussion of WMLP Bidding Procedures	0.5	11
01/22/19	Leon Szlezinger	Discussion with MoFo re: Proposed Takeback Note	0.5	11
01/22/19	Leon Szlezinger	Review analysis re: Proposed Takeback Note	0.5	9
01/22/19	Leon Szlezinger	Review draft asset purchase agreements	1.0	9
01/23/19	Leon Szlezinger	Call with PBGC re: Plan Supplement	0.5	11
01/23/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process	0.5	11
01/23/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
01/23/19	Leon Szlezinger	Review Cowan declarations	0.5	9
01/23/19	Leon Szlezinger	Review UCC presentation re: Plan Supplement and Bidding Procedures	0.5	9
01/24/19	Leon Szlezinger	Review draft plan of reorganization for WLB	1.0	9
01/28/19	Leon Szlezinger	Call with MoFo re: UCC Objection to Buckingham & Oxford Sale	0.5	11
01/28/19	Leon Szlezinger	Review and discuss plan objections	1.0	9
01/29/19	Leon Szlezinger	Review and discuss MLP Lenders' adequate protection motion	0.5	9
01/30/19	Leon Szlezinger	Call with PBGC re: Plan Supplement Analysis	0.5	11
01/30/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process	0.5	11
01/30/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	9
01/30/19	Leon Szlezinger	Discussion re: NewCo projections	0.5	11
01/30/19	Leon Szlezinger	Discussion with MoFo re: MLP Lenders' adequate protection motion	0.5	11
01/30/19	Leon Szlezinger	Review NewCo projections and Sources & Uses	0.5	9
January 1, 2019 - January 31, 2019 Hours for Leon Szlezinger			37.0	

01/08/19	Jerrod Freund	Call with Centerview re: Status Update & Sale Process	0.5	4
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Jefferies LLC

January 1, 2019 - January 31, 2019

Date	Banker	Comments	Hours	Category
01/08/19	Jerrod Freund	Call with Lazard re: Status Update & WMLP Sale Process	0.5	4
January 1, 2019 - January 31, 2019 Hours for Jerrod Freund			1.0	
01/02/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process	0.5	11
01/02/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
01/02/19	Jingzhi Dai	Dial-In to Retiree Representative Hearing	1.0	1
01/02/19	Jingzhi Dai	Review discovery documents	2.0	9
01/02/19	Jingzhi Dai	Review schedule of post-petition payments	0.5	9
01/02/19	Jingzhi Dai	Team discussion	0.5	11
01/03/19	Jingzhi Dai	Dial-In to Status Conference re: McKinsey Retention	2.0	1
01/03/19	Jingzhi Dai	Discussion with Counsel re: deposition	1.0	11
01/03/19	Jingzhi Dai	Preparation re: depositions	1.0	9
01/04/19	Jingzhi Dai	Attending depositions	4.5	1
01/06/19	Jingzhi Dai	Review cash flows	0.5	9
01/06/19	Jingzhi Dai	Review claims analysis	0.5	9
01/06/19	Jingzhi Dai	Review deposition transcript	1.0	9
01/06/19	Jingzhi Dai	Review revised DIP budgets	0.5	9
01/07/19	Jingzhi Dai	Review presentation re: Asset Sale	1.5	9
01/08/19	Jingzhi Dai	Call with Centerview re: Status Update & Sale Process	0.5	4
01/08/19	Jingzhi Dai	Call with Lazard re: Status Update & WMLP Sale Process	0.5	4
01/08/19	Jingzhi Dai	Prepare and review materials re: Asset Sale	1.0	9
01/08/19	Jingzhi Dai	Review and discuss credit bid term sheet	0.5	9
01/08/19	Jingzhi Dai	Review Debtors' claims analysis	0.5	9
01/08/19	Jingzhi Dai	Review discovery documents	1.0	9
01/08/19	Jingzhi Dai	Review presentation re: Asset Sale	1.5	9
01/09/19	Jingzhi Dai	Call with Counsel re: Settlement Related Analyses	0.5	7
01/09/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process	0.5	11
01/09/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
01/09/19	Jingzhi Dai	Discussion re: Debtors' claims analysis	0.5	11
01/09/19	Jingzhi Dai	Discussion with Counsel & BRG re: Claims	0.5	11
01/10/19	Jingzhi Dai	Call with Counsel re: Settlement Related Analyses	0.5	7
01/10/19	Jingzhi Dai	Review cash flows and prepare discussion agenda	1.0	9
01/11/19	Jingzhi Dai	Call with A&M re: Budget and Cash Flow Updates	1.0	4
01/11/19	Jingzhi Dai	Call with UCC re: Committee Discussion re: Settlement	0.5	7
01/11/19	Jingzhi Dai	Review November financials for WMLP	0.5	9
01/13/19	Jingzhi Dai	Review presentation to UCC re: Cash Flow Update	1.0	9
01/14/19	Jingzhi Dai	Call with Counsel re: Settlement Related Analyses	0.5	7
01/14/19	Jingzhi Dai	Call with UCC re: Settlement Discussion	0.5	7
01/14/19	Jingzhi Dai	Discuss and review analysis re: settlement and recovery	0.5	7
01/14/19	Jingzhi Dai	Discussion with UCC Advisors re: Settlement	0.5	7
01/14/19	Jingzhi Dai	Update analysis re: settlement and recovery	2.0	9
01/15/19	Jingzhi Dai	Call with Counsel re: Settlement Related Analyses	0.5	7
01/15/19	Jingzhi Dai	Discuss and review analysis re: settlement and recovery	0.5	7
01/15/19	Jingzhi Dai	Review claims analysis of WMLP	0.5	9
01/15/19	Jingzhi Dai	Update analysis re: settlement and recovery	2.0	9
01/16/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process	1.0	11
01/16/19	Jingzhi Dai	Call with UCC re: Status Update and Process	1.0	11
01/16/19	Jingzhi Dai	Discuss and review analysis re: settlement and recovery	0.5	7
01/16/19	Jingzhi Dai	Review presentation to UCC re: Cash Flow Update	0.5	9
01/16/19	Jingzhi Dai	Update analysis re: settlement and recovery	1.5	9
01/17/19	Jingzhi Dai	Call with Centerview re: Status Update & Sale Process	0.5	4
01/17/19	Jingzhi Dai	Review claims analysis of WMLP	0.5	9
01/17/19	Jingzhi Dai	Review update re: 1113/1114	0.5	9
01/18/19	Jingzhi Dai	Call with Coal Act Committee re: Status Update	1.0	11
01/18/19	Jingzhi Dai	Call with UCC re: Settlement Discussion and Status Update	0.5	7
01/18/19	Jingzhi Dai	Discussion and review updated settlement proposal	0.5	7
01/18/19	Jingzhi Dai	Review cash flows	0.5	9
01/20/19	Jingzhi Dai	Draft Fee Application	1.0	1
01/21/19	Jingzhi Dai	Review docket filings	0.5	1
01/21/19	Jingzhi Dai	Discussion of WMLP Bidding Procedures	0.5	11
01/21/19	Jingzhi Dai	Discussion with counsel re: Plan Supplement	0.5	11

Jefferies LLC

January 1, 2019 - January 31, 2019

Date	Banker	Comments	Hours	Category
01/21/19	Jingzhi Dai	Review analysis re: Plan Supplement	1.5	9
01/21/19	Jingzhi Dai	Review executive contracts	0.5	9
01/21/19	Jingzhi Dai	Review Oxford Sales Motion	1.0	9
01/21/19	Jingzhi Dai	Review WMLP Bidding Procedures and Plan Supplements	1.5	9
01/22/19	Jingzhi Dai	Discussion of WML Bidding Procedures	0.5	11
01/22/19	Jingzhi Dai	Discussion with counsel re: Plan Supplement	0.5	11
01/22/19	Jingzhi Dai	Review analysis re: Plan Supplement	1.0	9
01/22/19	Jingzhi Dai	Review draft asset purchase agreements	1.5	9
01/23/19	Jingzhi Dai	Call with PBGC re: Plan Supplement	0.5	11
01/23/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process	0.5	11
01/23/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
01/23/19	Jingzhi Dai	Review Cowan declarations	0.5	9
01/23/19	Jingzhi Dai	Review UCC presentation re: Plan Supplement and Bidding Procedures	0.5	9
01/24/19	Jingzhi Dai	Review draft plan of reorganization for WLB	2.0	9
01/26/19	Jingzhi Dai	Conduct Analysis re: Plan Settlement & Recoveries	3.0	9
01/27/19	Jingzhi Dai	Review Budget to Actual Variance Report for WMLP	1.0	9
01/28/19	Jingzhi Dai	Call with Counsel re: UCC Objection to Buckingham & Oxford Sale	0.5	11
01/28/19	Jingzhi Dai	Review plan objections	1.0	9
01/29/19	Jingzhi Dai	Review MLP Lenders' adequate protection motion	0.5	9
01/30/19	Jingzhi Dai	Call with PBGC re: Plan Supplement Analysis	0.5	11
01/30/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process	0.5	11
01/30/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
01/30/19	Jingzhi Dai	Discussion re: NewCo projections	0.5	11
01/30/19	Jingzhi Dai	Discussion with counsel re: MLP Lenders' adequate protection motion	0.5	11
01/30/19	Jingzhi Dai	Review and analyze NewCo projections and Sources & Uses	1.0	9
01/31/19	Jingzhi Dai	Travel to Houston for MLP Auction	5.0	2
January 1, 2019 - January 31, 2019 Hours for Jingzhi Dai			75.5	
01/02/19	Patrick Topper	Call with Advisors re: Process	1.0	11
01/02/19	Patrick Topper	Call with Committee re: Update	0.5	11
01/02/19	Patrick Topper	Dial-In to Retiree Representative Hearing	2.0	1
01/03/19	Patrick Topper	Call with MoFo / Cole Schotz re: Deposition Preparation	0.5	9
01/03/19	Patrick Topper	Dial-In to Status Conference re: McKinsey Retention	2.0	1
01/04/19	Patrick Topper	Review Deposition Transcript	2.5	9
01/04/19	Patrick Topper	Review Draft Standing Motion	1.0	9
01/04/19	Patrick Topper	Review Updated 13 Week Cash Flow Forecast	1.0	9
01/05/19	Patrick Topper	Conduct Analysis re: Investigation	3.0	9
01/06/19	Patrick Topper	Review Docket Filings	2.0	9
01/07/19	Patrick Topper	Prepare Committee Presentation re: Proposed Asset Sale Transactions	3.5	9
01/08/19	Patrick Topper	Call with Centerview re: Status Update & Sale Process	0.5	4
01/08/19	Patrick Topper	Call with Lazard re: Status Update & WMLP Sale Process	0.5	4
01/08/19	Patrick Topper	Review Credit Bid Term Sheet	1.5	9
01/08/19	Patrick Topper	Review Updated Claims Estimates	1.0	9
01/09/19	Patrick Topper	Call with MoFo re: Settlement-related analysis	0.5	7
01/09/19	Patrick Topper	Call with Advisors re: Process	0.5	11
01/09/19	Patrick Topper	Call with Committee re: Update	1.0	11
01/10/19	Patrick Topper	Call with Committee re: Settlement analysis	0.5	7
01/10/19	Patrick Topper	Follow-Up Call with MoFo re: Settlement analysis	0.5	7
01/11/19	Patrick Topper	Call with A&M re: Budget and Cash Flow Updates	1.0	4
01/11/19	Patrick Topper	Call with Committee re: Settlement	0.5	7
01/13/19	Patrick Topper	Prepare Committee Presentation re: Cash Flow Budget Updates	2.5	9
01/14/19	Patrick Topper	Call with Committee re: WLB Settlement Term Sheet Counterproposal	0.5	7
01/14/19	Patrick Topper	Review Settlement Term Sheet	1.0	9
01/15/19	Patrick Topper	Call with Morrison & Foerster re: Settlement-related analysis	0.5	7
01/15/19	Patrick Topper	Review Updated BRG Claims Estimates for WMLP	1.0	9
01/16/19	Patrick Topper	Call with Centerview re: Status Update & Sale Process	0.5	4
01/16/19	Patrick Topper	Call with Advisors re: Process	1.0	11
01/16/19	Patrick Topper	Call with Committee re: Update	1.0	11
01/17/19	Patrick Topper	Review Draft Bid Package	1.0	9
01/18/19	Patrick Topper	Call with Coal Act Committee re: Status Update and Strategy	1.0	4
01/18/19	Patrick Topper	Call with Committee re: Updated WLB Lender Terms / Negotiations	0.5	11

Jefferies LLC

January 1, 2019 - January 31, 2019

Date	Banker	Comments	Hours	Category
01/22/19	Patrick Topper	Prepare Presentation for UCC re: Case Update	2.5	9
01/23/19	Patrick Topper	Call with Committee Member re: Plan Supplement	0.5	11
01/23/19	Patrick Topper	Call with UCC Advisors re: Status Update and Process	0.5	11
01/23/19	Patrick Topper	Call with Committee re: Update	0.5	11
01/24/19	Patrick Topper	Review Draft Amended WLB Plan	1.5	9
01/24/19	Patrick Topper	Review 13 Week Cash Flow Budget Variance Report	1.0	9
01/25/19	Patrick Topper	Conduct Financial Analysis re: Plan Settlement	2.0	9
01/28/19	Patrick Topper	Call with Morrison & Foerster re: UCC Objection	0.5	11
01/28/19	Patrick Topper	Review Draft Plan of Reorganization	1.0	9
01/29/19	Patrick Topper	Conduct Financial Analysis re: Plan Settlement	2.0	9
01/30/19	Patrick Topper	Call with Committee Member re: Post-Emergence Analysis	0.5	11
01/30/19	Patrick Topper	Call with Advisors re: Process	0.5	11
01/30/19	Patrick Topper	Call with Committee re: Update	0.5	11
01/31/19	Patrick Topper	Review 13 Week Cash Flow Budget Variance Report	1.5	9
January 1, 2019 - January 31, 2019 Hours for Patrick Topper			52.5	
01/02/19	Mitchell Shinder	Draft fee application	0.5	1
01/02/19	Mitchell Shinder	Weekly Call with BRG and Morrison & Foerster re: Update	1.0	11
01/02/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	0.5	11
01/02/19	Mitchell Shinder	Dial-In to Retiree Representative Hearing	2.0	1
01/02/19	Mitchell Shinder	Prepare Questions for Deposition	1.5	9
01/02/19	Mitchell Shinder	Review Court-Filed Documents	1.0	9
01/02/19	Mitchell Shinder	Review Debtors' Discovery Production re: Investigation Diligence	1.5	9
01/02/19	Mitchell Shinder	Review First Day Motion Payments Reporting	1.0	9
01/03/19	Mitchell Shinder	Call with Unsecured Creditors Committee Counsel re: Deposition Preparation	0.5	9
01/03/19	Mitchell Shinder	Dial-In to Status Conference re: McKinsey Retention	2.0	1
01/03/19	Mitchell Shinder	Dial-In to Status Conference re: McKinsey Retention	2.0	1
01/03/19	Mitchell Shinder	Review Court-Filed Documents	0.5	1
01/03/19	Mitchell Shinder	Review 13-Wk Cash Flow Budget Variance Reports	1.5	9
01/04/19	Mitchell Shinder	Attend Deposition	4.0	1
01/04/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
01/04/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
01/04/19	Mitchell Shinder	Review Deposition Transcript	2.0	9
01/04/19	Mitchell Shinder	Review Updated 13-Wk Cash Flow Forecast	0.5	9
01/05/19	Mitchell Shinder	Conduct Analysis re: Investigation	1.5	9
01/06/19	Mitchell Shinder	Conduct Analysis re: Investigation	2.5	9
01/06/19	Mitchell Shinder	Review Court-Filed Documents	1.0	9
01/07/19	Mitchell Shinder	Prepare Committee Presentation re: Proposed Asset Sale Transactions	3.0	9
01/08/19	Mitchell Shinder	Call with WLB Debtors Advisor re: Status Update & Sale Process	0.5	4
01/08/19	Mitchell Shinder	Call with WMLP Debtors Advisor re: Status Update & WMLP Sale Process	0.5	4
01/08/19	Mitchell Shinder	Prepare Committee Presentation re: Proposed Asset Sale Transactions	2.0	9
01/08/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
01/08/19	Mitchell Shinder	Review Term Sheet	1.5	9
01/08/19	Mitchell Shinder	Review Updated Claims Estimates	1.0	9
01/09/19	Mitchell Shinder	Call with Morrison & Foerster re: Settlement-related analysis	0.5	7
01/09/19	Mitchell Shinder	Weekly Call with BRG and Morrison & Foerster re: Update	0.5	11
01/09/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	1.0	11
01/09/19	Mitchell Shinder	Revise Analysis for Updated Claims Estimates	2.0	9
01/10/19	Mitchell Shinder	Call with UCC re: Settlement-related analysis	0.5	7
01/10/19	Mitchell Shinder	Call with BRG and Morrison & Foerster re: Settlement	0.5	7
01/10/19	Mitchell Shinder	Review Company Production Files	1.0	9
01/10/19	Mitchell Shinder	Review Updated BRG Claims Estimates for WLB	1.5	9
01/11/19	Mitchell Shinder	Call with Alvarez & Marsal re: Budget and Cash Flow Updates	1.0	4
01/11/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Settlement Term Sheet	0.5	7
01/11/19	Mitchell Shinder	Prepare Committee Presentation re: Cash Flow Budget Updates	2.5	9
01/11/19	Mitchell Shinder	Review Company Production Files	1.5	9
01/11/19	Mitchell Shinder	Review Settlement Term Sheet	1.0	9
01/11/19	Mitchell Shinder	Review 13-Wk Cash Flow Budget Variance Reports	1.0	9
01/14/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: WLB Settlement Term Sheet	0.5	7
01/14/19	Mitchell Shinder	Construct and Conduct Analysis on WMLP Recovery Analysis	3.0	9
01/14/19	Mitchell Shinder	Review Settlement Term Sheet	1.0	9

Jefferies LLC

January 1, 2019 - January 31, 2019

Date	Banker	Comments	Hours	Category
01/15/19	Mitchell Shinder	Call with Morrison & Foerster re: WMLP Settlement-related analysis	0.5	7
01/15/19	Mitchell Shinder	Construct and Conduct Analysis on WMLP Recovery Analysis	3.0	9
01/15/19	Mitchell Shinder	Review Updated BRG Claims Estimates for WMLP	1.0	9
01/16/19	Mitchell Shinder	Call with BRG and Morrison & Foerster re: Process	1.0	11
01/16/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	0.5	11
01/16/19	Mitchell Shinder	Review Bid Documentation	1.0	9
01/16/19	Mitchell Shinder	Review BRG Updated Claims Presentation	1.5	9
01/16/19	Mitchell Shinder	Review Draft Bid Package	1.0	9
01/17/19	Mitchell Shinder	Call with WLB Debtors Advisor re: Status Update & Sale Process	0.5	4
01/17/19	Mitchell Shinder	Review BRG Updated WMLP Claims Estimates	1.0	9
01/17/19	Mitchell Shinder	Review Settlement Term Sheet	0.5	9
01/18/19	Mitchell Shinder	Call with Coal Act Committee re: Status Update and Strategy	1.0	4
01/18/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Updated WLB lender Terms / Negotiations	0.5	11
01/18/19	Mitchell Shinder	Review Settlement Term Sheet	1.0	9
01/18/19	Mitchell Shinder	Review 13-Wk Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
01/19/19	Mitchell Shinder	Review Court-Filed Documents	1.0	9
01/19/19	Mitchell Shinder	Review Plan Supplement	2.0	9
01/20/19	Mitchell Shinder	Review and Analyze Revised Settlement Term Sheet from WLB Lenders	1.5	9
01/20/19	Mitchell Shinder	Review Court-Filed Documents	2.0	9
01/21/19	Mitchell Shinder	Review Settlement Term Sheet	1.0	9
01/22/19	Mitchell Shinder	Analyze terms of the bidding procedures	2.0	9
01/22/19	Mitchell Shinder	Conduct Analysis re: Plan Settlement	2.0	9
01/22/19	Mitchell Shinder	Prepare Presentation for Unsecured Creditors Committee re: Case Update	3.0	9
01/23/19	Mitchell Shinder	Call with Committee Member re: Plan Supplement	0.5	11
01/23/19	Mitchell Shinder	Weekly Call with BRG and Morrison & Foerster re: Update	0.5	11
01/23/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	0.5	11
01/23/19	Mitchell Shinder	Review Court-Filed Documents	1.0	9
01/23/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
01/24/19	Mitchell Shinder	Review Draft Amended WLB Plan	1.0	9
01/24/19	Mitchell Shinder	Review Sale Process Contact Logs	0.5	9
01/24/19	Mitchell Shinder	Review 13-Wk Cash Flow Budget Variance Report	1.0	9
01/27/19	Mitchell Shinder	Conduct Financial Analysis re: Plan Settlement	4.5	9
01/28/19	Mitchell Shinder	Call with Morrison & Foerster re: Objection	0.5	11
01/28/19	Mitchell Shinder	Review Company Production Files	0.5	9
01/29/19	Mitchell Shinder	Conduct Analysis re: Settlement	2.5	9
01/29/19	Mitchell Shinder	Review Draft Plan of Reorganization	0.5	9
01/30/19	Mitchell Shinder	Call with Committee Member re: Post-Emergence Analysis	0.5	11
01/30/19	Mitchell Shinder	Weekly Call with BRG and Morrison & Foerster re: Update	0.5	11
01/30/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	0.5	11
01/30/19	Mitchell Shinder	Review Bid Terms	0.5	9
01/30/19	Mitchell Shinder	Review Bid Packages / Documents	1.5	9
01/30/19	Mitchell Shinder	Review Company Production Files	2.5	9
01/31/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
01/31/19	Mitchell Shinder	Review Monthly Operating Report	1.0	9
01/31/19	Mitchell Shinder	Review 13-Wk Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
January 1, 2019 - January 31, 2019 Hours for Mitchell Shinder			108.5	
01/01/19	David Santoro	Prepare Fee Application	1.5	1
01/02/19	David Santoro	Call with UCC Advisors re: Status Update and Process	1.0	11
01/02/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
01/02/19	David Santoro	Dial-In to Retiree Representative Hearing	2.0	1
01/02/19	David Santoro	Prepare Questions for Deposition	2.0	9
01/02/19	David Santoro	Review Court Filings	1.5	9
01/02/19	David Santoro	Review Debtors' Discovery Production re: Investigation Diligence	1.5	9
01/02/19	David Santoro	Review First Day Motion Payments Reporting	2.0	9
01/03/19	David Santoro	Call with UCC Counsel re: Deposition Preparation	0.5	9
01/03/19	David Santoro	Dial-In to Status Conference re: McKinsey Retention	2.0	1
01/03/19	David Santoro	Dial-In to Status Conference re: McKinsey Retention	2.0	1
01/03/19	David Santoro	Review Court Filings	1.0	1
01/03/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Reports	1.0	9
01/04/19	David Santoro	Attend Deposition	4.0	1

Jefferies LLC

January 1, 2019 - January 31, 2019

Date	Banker	Comments	Hours	Category
01/04/19	David Santoro	Review Court Filings	1.0	9
01/04/19	David Santoro	Review Deposition Transcript	3.0	9
01/04/19	David Santoro	Review Draft Standing Motion	1.0	9
01/04/19	David Santoro	Review Updated Thirteen-Week Cash Flow Forecast	1.0	9
01/05/19	David Santoro	Conduct Analysis re: Investigation	3.0	9
01/06/19	David Santoro	Conduct Analysis re: Investigation	2.5	9
01/06/19	David Santoro	Review Court Filings	1.0	9
01/07/19	David Santoro	Prepare Committee Presentation re: Proposed Asset Sale Transactions	5.0	9
01/08/19	David Santoro	Call with Centerview re: Status Update & Sale Process	0.5	4
01/08/19	David Santoro	Call with Lazard re: Status Update & WMLP Sale Process	0.5	4
01/08/19	David Santoro	Prepare Committee Presentation re: Proposed Asset Sale Transactions	3.0	9
01/08/19	David Santoro	Review Court Filings	1.0	9
01/08/19	David Santoro	Review Term Sheet	1.5	9
01/08/19	David Santoro	Review Updated Claims Estimates	1.0	9
01/09/19	David Santoro	Call with Morrison & Foerster re: Settlement-related analysis	0.5	7
01/09/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
01/09/19	David Santoro	Call with UCC re: Status Update and Process	1.0	11
01/09/19	David Santoro	Revise Recovery Analysis for Updated Claims Estimates	2.5	9
01/10/19	David Santoro	Call with UCC re: Settlement-related analysis	0.5	7
01/10/19	David Santoro	Follow-Up Call with Morrison & Foerster re: Settlement-related analysis	0.5	7
01/10/19	David Santoro	Review Court Filings	1.0	9
01/10/19	David Santoro	Review Updated BRG Claims Estimates for WLB	1.0	9
01/11/19	David Santoro	Call with A&M re: Budget and Cash Flow Updates	1.0	4
01/11/19	David Santoro	Call with UCC re: Settlement Term Sheet	0.5	11
01/11/19	David Santoro	Prepare Committee Presentation re: Cash Flow Budget Updates	4.0	9
01/11/19	David Santoro	Review November 2018 Updated Lender Package	1.5	9
01/11/19	David Santoro	Review Settlement Term Sheet	1.0	9
01/11/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Reports	1.0	9
01/14/19	David Santoro	Call with UCC re: WLB Settlement Term Sheet	0.5	7
01/14/19	David Santoro	Construct and Conduct Analysis on WMLP Recovery Analysis	4.5	9
01/14/19	David Santoro	Review Court Filings	0.5	9
01/14/19	David Santoro	Review Settlement Term Sheet	1.0	9
01/14/19	David Santoro	Review UCC Term Sheet in Response to WLB Lender	0.5	9
01/15/19	David Santoro	Call with Morrison & Foerster re: Settlement-related analysis	0.5	7
01/15/19	David Santoro	Construct and Conduct Analysis on WMLP Recovery Analysis	3.0	9
01/15/19	David Santoro	Review Updated BRG Claims Estimates for WMLP	1.0	9
01/16/19	David Santoro	Call with UCC Advisors re: Status Update and Process	1.0	11
01/16/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
01/16/19	David Santoro	Review Bid Documentation	1.0	9
01/16/19	David Santoro	Review BRG Updated Claims Presentation	1.0	9
01/16/19	David Santoro	Review Draft Bid Package	1.0	9
01/17/19	David Santoro	Call with Centerview re: Status Update & Sale Process	0.5	4
01/17/19	David Santoro	Review BRG Updated WMLP Claims Estimates	1.0	9
01/17/19	David Santoro	Review Updated Settlement Term Sheet Sent to WLB Lenders	0.5	9
01/18/19	David Santoro	Call with Coal Act Committee re: Status Update and Strategy	1.0	4
01/18/19	David Santoro	Call with UCC re: Updated WLB Lender Terms / Negotiations	0.5	11
01/18/19	David Santoro	Review Court Filings	1.0	9
01/18/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
01/18/19	David Santoro	Review Updated Settlement Term Sheet from the WLB Lenders	1.5	9
01/19/19	David Santoro	Review Court Filings	3.0	9
01/19/19	David Santoro	Review Court Filings	1.0	9
01/19/19	David Santoro	Review Plan Supplement	2.0	9
01/20/19	David Santoro	Review Settlement Term Sheet	1.0	9
01/21/19	David Santoro	Review Settlement Term Sheet	1.0	9
01/22/19	David Santoro	Analyze terms of the bidding procedures	3.0	9
01/22/19	David Santoro	Conduct Analysis re: Plan Settlement	3.0	9
01/22/19	David Santoro	Prepare Presentation for UCC re: Case Update	4.0	9
01/23/19	David Santoro	Call with Committee Member re: Plan Supplement	0.5	11
01/23/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
01/23/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
01/23/19	David Santoro	Review Court Filings	1.0	9

Jefferies LLC

January 1, 2019 - January 31, 2019

Date	Banker	Comments	Hours	Category
01/23/19	David Santoro	Review Court Filings	0.5	9
01/24/19	David Santoro	Review Court Filings	0.5	9
01/24/19	David Santoro	Review Draft Amended WLB Plan	1.5	9
01/24/19	David Santoro	Review Sale Process Contact Logs	0.5	9
01/24/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
01/27/19	David Santoro	Conduct Financial Analysis re: Plan Settlement	4.0	9
01/28/19	David Santoro	Call with Morrison & Foerster re: UCC Objection	0.5	11
01/28/19	David Santoro	Review Draft Plan of Reorganization	0.5	9
01/29/19	David Santoro	Conduct Financial Analysis re: Plan Settlement	3.5	9
01/29/19	David Santoro	Review Court Filings	0.5	9
01/30/19	David Santoro	Call with Committee Member re: Post-Emergence Analysis	0.5	11
01/30/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
01/30/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
01/30/19	David Santoro	Review Bid Packages	0.5	9
01/30/19	David Santoro	Review Bid Packages and Supporting Documentation	1.5	9
01/30/19	David Santoro	Review Discovery Production	2.0	9
01/31/19	David Santoro	Review Court Filings	0.5	9
01/31/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
January 1, 2019 - January 31, 2019 Hours for David Santoro			127.5	

Jefferies LLC

February 1, 2019 - February 28, 2019

Date	Banker	Comments	Hours	Category
02/03/19	Leon Szlezinger	Discussion and review UCC Kemmerer Sale Objection	0.5	11
02/03/19	Leon Szlezinger	Discussion and review UCC MLP Adequate Protection Objection	1.0	11
02/04/19	Leon Szlezinger	Dial-In to Hearing re: Oxford & Buckingham Sale Motion, Kemmerer Bidding Procedures	1.0	1
02/04/19	Leon Szlezinger	Review NewCo Business Plan	0.5	9
02/05/19	Leon Szlezinger	Call with A&M re: NewCo Business Plan Projections Model Diligence	0.5	4
02/05/19	Leon Szlezinger	Review presentation to UCC re: NewCo Overview	1.0	9
02/06/19	Leon Szlezinger	Call with A&M re: Updated Cash Flow Budgets for WLB and WMLP	0.5	11
02/06/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process	0.5	11
02/06/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
02/06/19	Leon Szlezinger	Discussion with MoFo Re: MLP leases	1.0	11
02/06/19	Leon Szlezinger	Review and Discussion of MLP leases	0.5	9
02/06/19	Leon Szlezinger	Review UCC presentation re: NewCo Overview	0.5	9
02/07/19	Leon Szlezinger	Discussion with MoFo Re: MLP leases	0.5	11
02/07/19	Leon Szlezinger	Review and Discussion of MLP leases	0.5	9
02/08/19	Leon Szlezinger	Review claims analysis and recovery analysis	1.0	9
02/08/19	Leon Szlezinger	Review UCC presentation re: Cash Flow Update	0.5	11
02/11/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process for WMLP Settlement	0.5	7
02/11/19	Leon Szlezinger	Discussion with MoFo Re: Kemmerer leases	0.5	11
02/11/19	Leon Szlezinger	Review Lease Documentation	0.5	9
02/11/19	Leon Szlezinger	Review and Discussion re: Kemmerer Leases	1.0	9
02/11/19	Leon Szlezinger	Review Updated Claims Estimates	0.5	11
02/12/19	Leon Szlezinger	Call with UCC Professionals re: Recovery Analysis	0.5	9
02/12/19	Leon Szlezinger	Review UCC Presentation re: Kemmerer Sale / Recoveries	1.0	9
02/13/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
02/13/19	Leon Szlezinger	Review Kemmerer bid documentation	1.5	9
02/14/19	Leon Szlezinger	Review Draft Sources & Uses for Proposed Kemmerer Transaction	0.5	9
02/15/19	Leon Szlezinger	Discuss and Review Settlement Proposals	1.0	7
02/15/19	Leon Szlezinger	Review Analysis re: Kemmerer Sale	1.0	9
02/18/19	Leon Szlezinger	Call with UCC re: WMLP Settlement Negotiations Update	0.5	7
02/18/19	Leon Szlezinger	Discussion with MoFo re: Settlement	1.0	7
02/19/19	Leon Szlezinger	Call with Kirkland, A&M, WMLP Lender Advisors, and UCC Advisors re: Updated WMLP Claims	0.5	4
02/19/19	Leon Szlezinger	Review analysis of transaction sources & uses	0.5	9
02/19/19	Leon Szlezinger	Various Correspondence re: Settlement	1.5	7
02/20/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process	0.5	11
02/20/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
02/20/19	Leon Szlezinger	Review Revised WMLP Sources & Uses and Claims Estimates	1.0	9
02/21/19	Leon Szlezinger	Call with Debtors' Counsel, WMLP Lenders' Counsel re: WMLP Settlement	0.5	7
02/21/19	Leon Szlezinger	Review Analysis re: WMLP Settlement	1.0	9
02/21/19	Leon Szlezinger	Review Analysis re: WMLP Settlement / Kemmerer	1.0	9
02/21/19	Leon Szlezinger	Review Revised WMLP Settlement Term Sheet Counterproposal from WMLP Lenders	1.0	9
02/22/19	Leon Szlezinger	Review Amended WLB Plan	0.5	9
02/22/19	Leon Szlezinger	Review Updated WMLP Settlement Term Sheet from WMLP Lenders	0.5	9
02/22/19	Leon Szlezinger	Team Call re: WMLP Discussion	0.5	11
02/23/19	Leon Szlezinger	Call with WMLP Lender Advisors re: WMLP Settlement	0.5	7
02/23/19	Leon Szlezinger	Discussion with MoFo re: Settlement	1.0	7
02/23/19	Leon Szlezinger	Review and Discuss Analysis re: WMLP Settlement	0.5	9
02/23/19	Leon Szlezinger	Review and Discuss Updated WMLP Sources & Uses and Claims Estimates	0.5	9
02/24/19	Leon Szlezinger	Call with UCC re: WMLP Settlement	0.5	7
02/24/19	Leon Szlezinger	Discussion with MoFo re: Settlement	1.0	7
02/24/19	Leon Szlezinger	Review and Discuss Analysis re: WMLP Settlement	0.5	9
02/24/19	Leon Szlezinger	Review Updated WMLP Settlement Term Sheet from WMLP Lenders	0.5	9
02/26/19	Leon Szlezinger	Review Draft Statement in Support of the WMLP Settlement	0.5	9
02/27/19	Leon Szlezinger	Call with UCC Advisors re: Status Update and Process	0.5	11
02/27/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
02/28/19	Leon Szlezinger	Dial-In to Hearing re: WLB Confirmation	1.5	1
February 1, 2019 - February 28, 2019 Hours for Leon Szlezinger			38.5	
02/01/19	Jingzhi Dai	MLP Auction	5.0	1
02/01/19	Jingzhi Dai	Return Travel	5.0	2
02/03/19	Jingzhi Dai	Discussion and draft UCC Kemmerer Sale Objection	0.5	11
02/03/19	Jingzhi Dai	Discussion and draft UCC MLP Adequate Protection Objection	1.0	11

Jefferies LLC

February 1, 2019 - February 28, 2019

Date	Banker	Comments	Hours	Category
02/03/19	Jingzhi Dai	Review Objections to the Asset Sale	0.5	9
02/03/19	Jingzhi Dai	Review Updated Asset Purchase Agreements for MLP	0.5	9
02/03/19	Jingzhi Dai	Review Updated Thirteen-Week Cash Flow Budget (WMLP and WLB)	1.0	9
02/04/19	Jingzhi Dai	Dial-In to Hearing re: Oxford & Buckingham Sale Motion, Kemmerer Bidding Procedures	2.0	1
02/04/19	Jingzhi Dai	Discussion post hearing	0.5	11
02/04/19	Jingzhi Dai	Review NewCo Business Plan	0.5	9
02/05/19	Jingzhi Dai	Call with A&M re: NewCo Business Plan Projections Model Diligence	0.5	4
02/05/19	Jingzhi Dai	Review and draft presentation to UCC re: NewCo	1.0	9
02/06/19	Jingzhi Dai	Call with A&M re: Updated Cash Flow Budgets for WLB and WMLP	0.5	11
02/06/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process	0.5	11
02/06/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
02/06/19	Jingzhi Dai	Discussion with Counsel Re: MLP leases	1.0	11
02/06/19	Jingzhi Dai	Review and Discussion of MLP leases	1.5	9
02/06/19	Jingzhi Dai	Review December 2018 Updated Lender Package	0.5	9
02/06/19	Jingzhi Dai	Review First Day Motion Reporting and discussion with BRG	0.5	9
02/06/19	Jingzhi Dai	Review presentation to UCC re: NewCo	0.5	9
02/06/19	Jingzhi Dai	Review WLB First Day Motion Reporting through 2/1/19	1.0	9
02/07/19	Jingzhi Dai	Discussion with Counsel Re: MLP leases	1.0	11
02/07/19	Jingzhi Dai	Review and Discussion of MLP leases	1.5	9
02/08/19	Jingzhi Dai	Call with BRG re: Claims Estimates	0.5	11
02/08/19	Jingzhi Dai	Review claims analysis and recovery analysis	1.0	9
02/08/19	Jingzhi Dai	Review presentation to UCC re: Cash Flow Update	1.0	11
02/10/19	Jingzhi Dai	Review and discuss recovery analysis	1.5	9
02/11/19	Jingzhi Dai	Draft Fee Application	1.0	1
02/11/19	Jingzhi Dai	Call with A&M re: WMLP Claims Schedule	0.5	4
02/11/19	Jingzhi Dai	Call with BRG re: Coordination ahead of A&M Call	0.5	11
02/11/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process for WMLP Settlement	0.5	7
02/11/19	Jingzhi Dai	Discussion with Counsel Re: Kemmerer leases	0.5	11
02/11/19	Jingzhi Dai	Review Analysis re: Kemmerer Leases	1.0	9
02/11/19	Jingzhi Dai	Review and Discussion re: Kemmerer Leases	1.0	9
02/11/19	Jingzhi Dai	Review Updated Claims Estimates provided by the Debtors (A&M)	0.5	11
02/12/19	Jingzhi Dai	Call with UCC Advisors re: Recovery Analysis	0.5	9
02/12/19	Jingzhi Dai	Review UCC Presentation re: Kemmerer Sale / Recoveries	1.0	9
02/13/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
02/13/19	Jingzhi Dai	Review Filed Bid Package re: Kemmerer	2.0	9
02/14/19	Jingzhi Dai	Review Draft Sources & Uses for Proposed Kemmerer Transaction	0.5	9
02/15/19	Jingzhi Dai	Discuss and Review Settlement Proposals	1.0	7
02/15/19	Jingzhi Dai	Review Analysis re: Kemmerer Sale	1.5	9
02/15/19	Jingzhi Dai	Review Thirteen-Week Cash Flow Budget Variance Reports (WMLP & WLB)	0.5	9
02/18/19	Jingzhi Dai	Call with UCC re: WMLP Settlement Negotiations Update	0.5	7
02/18/19	Jingzhi Dai	Discussion with Counsel re: Settlement	1.0	7
02/19/19	Jingzhi Dai	Call with Kirkland, A&M, WMLP Lender Advisors, and UCC Advisors re: Updated WMLP Claims	0.5	4
02/19/19	Jingzhi Dai	Review analysis of transaction sources & uses	1.0	9
02/19/19	Jingzhi Dai	Various discussions re: Settlement	1.5	7
02/20/19	Jingzhi Dai	Call with A&M re: First Day Motion Payments Diligence	0.5	4
02/20/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process	0.5	11
02/20/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
02/20/19	Jingzhi Dai	Review Draft Further Updated WMLP Sources & Uses and Claims Estimates	1.0	9
02/20/19	Jingzhi Dai	Review First Day Motion Payments Summary provided by A&M	0.5	9
02/21/19	Jingzhi Dai	Call with Debtors' Counsel, WMLP Lenders' Counsel re: WMLP Settlement	0.5	7
02/21/19	Jingzhi Dai	Review Analysis re: WMLP Settlement	1.0	9
02/21/19	Jingzhi Dai	Review Analysis re: WMLP Settlement / Kemmerer	1.0	9
02/21/19	Jingzhi Dai	Review Revised First Day Motion Payments Summary provided by A&M	0.5	9
02/21/19	Jingzhi Dai	Review Updated Draft WMLP Settlement Term Sheet Counterproposal from WMLP Lenders	1.0	9
02/22/19	Jingzhi Dai	Review Amended WLB Plan	1.5	9
02/22/19	Jingzhi Dai	Review List of Caterpillar Contracts / A&M Assumption Schedules	0.5	9
02/22/19	Jingzhi Dai	Review Thirteen-Week Cash Flow Budget Variance Reports (WMLP & WLB)	0.5	9
02/22/19	Jingzhi Dai	Review Updated WMLP Settlement Term Sheet from WMLP Lenders	0.5	9
02/22/19	Jingzhi Dai	Team Call re: WMLP Discussion	0.5	11
02/23/19	Jingzhi Dai	Call with WMLP Lender Advisors re: WMLP Settlement	0.5	7
02/23/19	Jingzhi Dai	Discussion with Counsel re: Settlement	1.0	7

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Date	Banker	Comments	Hours	Category
02/23/19	Jingzhi Dai	Review Analysis re: WMLP Settlement	1.0	9
02/23/19	Jingzhi Dai	Review Updated WMLP Sources & Uses and Claims Estimates	1.0	9
02/24/19	Jingzhi Dai	Call with UCC re: WMLP Settlement	0.5	7
02/24/19	Jingzhi Dai	Discussion with Counsel re: Settlement	1.0	7
02/24/19	Jingzhi Dai	Review Analysis re: WMLP Settlement	1.0	9
02/24/19	Jingzhi Dai	Review Updated WMLP Settlement Term Sheet from WMLP Lenders	0.5	9
02/25/19	Jingzhi Dai	Review Draft 9019 Motion re: WMLP Settlement	0.5	11
02/25/19	Jingzhi Dai	Review January WMLP Monthly Operating Report	0.5	9
02/26/19	Jingzhi Dai	Review Draft Statement in Support of the WMLP Settlement	0.5	9
02/27/19	Jingzhi Dai	Call with UCC Advisors re: Status Update and Process	0.5	11
02/27/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
02/28/19	Jingzhi Dai	Dial-In to Hearing re: WLB Confirmation	3.5	1
February 1, 2019 - February 28, 2019 Hours for Jingzhi Dai			71.5	
02/04/19	Patrick Topper	Dial-In to Hearing re: Oxford & Buckingham Sale Motion, Kemmerer Bidding Procedures, et. al.	4.0	1
02/05/19	Patrick Topper	Call with A&M re: Diligence	0.5	4
02/05/19	Patrick Topper	Review Updated 13 Week Cash Flow Budget	1.5	9
02/06/19	Patrick Topper	Call with A&M re: Updated Cash Flow Budgets for WLP and WMLP	0.5	4
02/06/19	Patrick Topper	Call with Advisors re: Process	0.5	11
02/06/19	Patrick Topper	Call with UCC re: Status Update and Process	0.5	11
02/08/19	Patrick Topper	Call with BRG re: Claims Estimates and Strategy	0.5	11
02/11/19	Patrick Topper	Call with A&M re: WMLP Claims Schedule	0.5	4
02/11/19	Patrick Topper	Call with BRG re: Coordination ahead of A&M Call	0.5	11
02/11/19	Patrick Topper	Call with Advisors re: WMLP Settlement	0.5	7
02/12/19	Patrick Topper	Call with Advisors re: Recoveries	0.5	11
02/13/19	Patrick Topper	Call with Committee re: Status Update and Process	0.5	11
02/18/19	Patrick Topper	Call with Committee re: WMLP Settlement Negotiations Update	0.5	7
02/19/19	Patrick Topper	Call with Kirkland, A&M, WMLP Lender Advisors, and UCC Advisors re: Updated Claims	0.5	4
02/20/19	Patrick Topper	Call with A&M re: Diligence	0.5	4
02/20/19	Patrick Topper	Call with Advisors re: Process	0.5	11
02/20/19	Patrick Topper	Call with Committee re: Status Update and Process	0.5	11
02/21/19	Patrick Topper	Call with Debtors' Counsel, WMLP Lenders' Counsel re: WMLP Settlement	0.5	7
02/22/19	Patrick Topper	Internal Call re: WMLP Strategy	0.5	11
02/23/19	Patrick Topper	Call with WMLP Lender Advisors re: WMLP Settlement	0.5	7
02/24/19	Patrick Topper	Call with Committee re: WMLP Settlement	0.5	7
02/27/19	Patrick Topper	Call with Advisors re: Process	0.5	11
02/27/19	Patrick Topper	Call with UCC re: Status Update and Process	0.5	11
02/28/19	Patrick Topper	Dial-In to Hearing re: WLB Confirmation	3.5	1
February 1, 2019 - February 28, 2019 Hours for Patrick Topper			19.5	
02/01/19	Mitchell Shinder	Review Court-Filed Documents	1.0	9
02/01/19	Mitchell Shinder	Review Updated 13-Wk Cash Flow Budget	1.0	9
02/03/19	Mitchell Shinder	Draft Documentation re: Strategy	1.0	11
02/03/19	Mitchell Shinder	Review Bid Documentation	1.5	9
02/04/19	Mitchell Shinder	Conduct Recovery Analysis	1.5	9
02/04/19	Mitchell Shinder	Dial-In to Hearing re: Oxford & Buckingham Sale Motion, Kemmerer Bidding Procedures, et. al.	4.0	1
02/04/19	Mitchell Shinder	Review Court-Filed Documents	1.0	9
02/05/19	Mitchell Shinder	Call with Alvarez & Marsal re: Diligence	0.5	4
02/05/19	Mitchell Shinder	Prepare Presentation for Unsecured Creditors Committee	2.5	9
02/05/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
02/05/19	Mitchell Shinder	Review Updated 13-Wk Cash Flow Budget	1.5	9
02/06/19	Mitchell Shinder	Call with Alvarez & Marsal re: Updated Cash Flow Budgets for WLB and WMLP	0.5	4
02/06/19	Mitchell Shinder	Weekly Call with BRG and Morrison & Foerster re: Update	0.5	11
02/06/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	0.5	11
02/06/19	Mitchell Shinder	Prepare Committee Presentation re: Cash Flow Budget Updates	2.5	9
02/06/19	Mitchell Shinder	Review December 2018 Updated Lender Package	1.0	9
02/06/19	Mitchell Shinder	Review WLB First Day Motion Reporting	1.0	9
02/07/19	Mitchell Shinder	Draft fee application	0.5	9
02/07/19	Mitchell Shinder	Conduct Recovery Analysis	2.5	9
02/07/19	Mitchell Shinder	Review Court-Filed Documents	2.0	9
02/08/19	Mitchell Shinder	Call with BRG re: Claims Estimates and Strategy	0.5	11

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Date	Banker	Comments	Hours	Category
02/08/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
02/08/19	Mitchell Shinder	Review 13-Wk Cash Flow Budget Variance Report	1.0	9
02/08/19	Mitchell Shinder	Update and Review WMLP Claims Analysis	2.5	9
02/11/19	Mitchell Shinder	Call with Alvarez & Marsal re: WMLP Claims Schedule	0.5	4
02/11/19	Mitchell Shinder	Call with BRG re: Coordination for Diligence Call	0.5	11
02/11/19	Mitchell Shinder	Call with BRG and Morrison & Foerster re: Status Update and Process for WMLP Settlement	0.5	7
02/11/19	Mitchell Shinder	Review Court-Filed Documents	1.5	9
02/11/19	Mitchell Shinder	Review Company Production Files	1.5	9
02/11/19	Mitchell Shinder	Review Updated Claims Estimates	0.5	9
02/12/19	Mitchell Shinder	Call with BRG and Morrison & Foerster re: WMLP Recoveries	0.5	11
02/12/19	Mitchell Shinder	Conduct Analysis re: Settlement Strategy	2.5	9
02/12/19	Mitchell Shinder	Prepare Committee Presentation re: Recoveries	3.0	9
02/12/19	Mitchell Shinder	Review Intercompany Settlement Term Sheet Documents	2.5	9
02/13/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	0.5	11
02/13/19	Mitchell Shinder	Review Bid Documentation	1.5	9
02/13/19	Mitchell Shinder	Review Bid Package	2.0	9
02/14/19	Mitchell Shinder	Draft fee application	1.5	1
02/14/19	Mitchell Shinder	Review Analysis re: Proposed Transactions	1.0	9
02/15/19	Mitchell Shinder	Conduct Leverage Analysis	3.0	9
02/15/19	Mitchell Shinder	Review Draft WMLP Settlement Term Sheet Counterproposal from WMLP Lenders	1.0	9
02/15/19	Mitchell Shinder	Review 13-Wk Cash Flow Budget Variance Reports	1.0	9
02/16/19	Mitchell Shinder	Review Court-Filed Documents	1.0	9
02/18/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: WMLP Settlement Negotiations Update	0.5	7
02/18/19	Mitchell Shinder	Review Documents re: Strategy	1.5	9
02/19/19	Mitchell Shinder	Call with Kirkland, Alvarez & Marsal, WMLP Lender Team, and UCC Team re: Updated WMLP Claims	0.5	4
02/19/19	Mitchell Shinder	Review Claims Estimates	2.0	9
02/20/19	Mitchell Shinder	Call with Alvarez & Marsal re: Diligence	0.5	4
02/20/19	Mitchell Shinder	Call with BRG and Morrison & Foerster re: Status Update and Process	0.5	11
02/20/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	0.5	11
02/20/19	Mitchell Shinder	Review Claims Estimates	1.0	9
02/20/19	Mitchell Shinder	Review Documents re: Diligence	0.5	9
02/21/19	Mitchell Shinder	Call with Debtors' Counsel, WMLP Lenders' Counsel re: WMLP Settlement	0.5	7
02/21/19	Mitchell Shinder	Conduct Analysis re: Settlement	2.5	9
02/21/19	Mitchell Shinder	Review Documents re: Strategy	0.5	9
02/21/19	Mitchell Shinder	Review Updated Draft WMLP Settlement Term Sheet Counterproposal from WMLP Lenders	1.0	9
02/22/19	Mitchell Shinder	Review Amended WLB Plan	1.0	9
02/22/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
02/22/19	Mitchell Shinder	Review Company Production Files	0.5	9
02/22/19	Mitchell Shinder	Review Settlement Term Sheet	1.0	9
02/22/19	Mitchell Shinder	Review 13-Wk Cash Flow Budget Variance Reports	1.0	9
02/22/19	Mitchell Shinder	Call with BRG and Morrison & Foerster re: WMLP Discussion	0.5	11
02/23/19	Mitchell Shinder	Call with WMLP Lender Advisors re: WMLP Settlement	0.5	7
02/23/19	Mitchell Shinder	Conduct Analysis re: Settlement	2.0	9
02/23/19	Mitchell Shinder	Review Claims Estimates	1.0	9
02/23/19	Mitchell Shinder	Review Court-Filed Documents	1.0	9
02/23/19	Mitchell Shinder	Review Settlement Term Sheet	0.5	9
02/24/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Settlement	0.5	7
02/24/19	Mitchell Shinder	Conduct Analysis re: Settlement	2.0	9
02/24/19	Mitchell Shinder	Review Settlement Term Sheet	0.5	9
02/25/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
02/25/19	Mitchell Shinder	Review Monthly Operating Report	0.5	9
02/26/19	Mitchell Shinder	Review Court-Filed Documents	0.5	9
02/27/19	Mitchell Shinder	Call with BRG and Morrison & Foerster re: Status Update and Process	0.5	11
02/27/19	Mitchell Shinder	Call with Unsecured Creditors Committee re: Status Update and Process	0.5	11
02/28/19	Mitchell Shinder	Dial-In to Hearing re: WLB Confirmation	3.5	1
February 1, 2019 - February 28, 2019 Hours for Mitchell Shinder			88.0	
02/01/19	David Santoro	Review Court Filings	1.0	9
02/01/19	David Santoro	Review Updated Thirteen-Week Cash Flow Budget (WMLP and WLB)	1.0	9
02/03/19	David Santoro	Draft Documentation re: Strategy	1.0	11
02/03/19	David Santoro	Review Bid Documentation	1.0	9

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Date	Banker	Comments	Hours	Category
02/04/19	David Santoro	Conduct Recovery Analysis	1.5	9
02/04/19	David Santoro	Dial-In to Hearing re: Oxford & Buckingham Sale Motion, Kemmerer Bidding Procedures, et. al.	4.0	1
02/04/19	David Santoro	Review Court Filings	1.0	9
02/05/19	David Santoro	Call with A&M re: Diligence	0.5	4
02/05/19	David Santoro	Prepare Presentation for UCC	4.0	9
02/05/19	David Santoro	Review Court Filings	0.5	9
02/05/19	David Santoro	Review Updated Thirteen-Week Cash Flow Budget (WMLP and WLB)	1.5	9
02/06/19	David Santoro	Call with A&M re: Updated Cash Flow Budgets for WLB and WMLP	0.5	4
02/06/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
02/06/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
02/06/19	David Santoro	Prepare Committee Presentation re: Cash Flow Budget Updates	4.0	9
02/06/19	David Santoro	Review December 2018 Updated Lender Package	1.0	9
02/06/19	David Santoro	Review WLB First Day Motion Reporting	1.0	9
02/07/19	David Santoro	Fee Application Drafting	1.0	9
02/07/19	David Santoro	Conduct Recovery Analysis	3.0	9
02/07/19	David Santoro	Review Court Filings	2.0	9
02/08/19	David Santoro	Call with BRG re: Claims Estimates and Strategy	0.5	11
02/08/19	David Santoro	Review Court Filings	0.5	9
02/08/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
02/08/19	David Santoro	Update and Review WMLP Claims Analysis	2.5	9
02/11/19	David Santoro	Call with A&M re: WMLP Claims Schedule	0.5	4
02/11/19	David Santoro	Call with BRG re: Coordination ahead of A&M Call	0.5	11
02/11/19	David Santoro	Call with UCC Advisors re: Status Update and Process for WMLP Settlement	0.5	7
02/11/19	David Santoro	Review Court Filings	1.5	9
02/11/19	David Santoro	Review Discovery Production	1.5	9
02/11/19	David Santoro	Review Updated Claims Estimates	0.5	9
02/12/19	David Santoro	Call with UCC Advisors re: WMLP Recoveries	0.5	11
02/12/19	David Santoro	Conduct Analysis re: Settlement Strategy	3.0	9
02/12/19	David Santoro	Prepare Committee Presentation re: Recoveries	4.0	9
02/12/19	David Santoro	Review Intercompany Settlement Term Sheet Documents	3.0	9
02/13/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
02/13/19	David Santoro	Dial-In to Hearing re: 1113 / 1114 / CBA Motion	2.0	1
02/13/19	David Santoro	Review Bid Documentation	4.0	9
02/13/19	David Santoro	Review Bid Package	2.5	9
02/14/19	David Santoro	Fee Application Drafting	1.5	1
02/14/19	David Santoro	Dial-In to Hearing re: 1113 / 1114 / CBA Motion (Continued)	2.0	1
02/14/19	David Santoro	Review Analysis re: Proposed Transactions	1.0	9
02/15/19	David Santoro	Conduct Analysis re: Settlement	5.0	9
02/15/19	David Santoro	Dial-In to Hearing re: 1113 / 1114 / CBA Motion (Continued)	2.0	1
02/15/19	David Santoro	Review Draft WMLP Settlement Term Sheet Counterproposal from WMLP Lenders	1.0	9
02/15/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Reports (WMLP & WLB)	1.0	9
02/16/19	David Santoro	Review Court Filings	1.0	9
02/18/19	David Santoro	Call with UCC re: WMLP Settlement Negotiations Update	0.5	7
02/18/19	David Santoro	Review Documents re: Strategy	1.5	9
02/19/19	David Santoro	Call with Kirkland, A&M, WMLP Lender Advisors, and UCC Advisors re: Updated WMLP Claims	0.5	4
02/19/19	David Santoro	Review Claims Estimates	2.0	9
02/20/19	David Santoro	Call with A&M re: Diligence	0.5	4
02/20/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
02/20/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
02/20/19	David Santoro	Review Claims Estimates	1.0	9
02/20/19	David Santoro	Review Documents re: Diligence	0.5	9
02/21/19	David Santoro	Call with Debtors' Counsel, WMLP Lenders' Counsel re: WMLP Settlement	0.5	7
02/21/19	David Santoro	Conduct Analysis re: Settlement	4.0	9
02/21/19	David Santoro	Review Documents re: Strategy	0.5	9
02/21/19	David Santoro	Review Updated Draft WMLP Settlement Term Sheet Counterproposal from WMLP Lenders	1.0	9
02/22/19	David Santoro	Review Amended WLB Plan	1.5	9
02/22/19	David Santoro	Review Court Filings	0.5	9
02/22/19	David Santoro	Review Discovery Production	0.5	9
02/22/19	David Santoro	Review Settlement Term Sheet	1.0	9
02/22/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Reports (WMLP & WLB)	1.0	9
02/22/19	David Santoro	Team Call re: WMLP Discussion	0.5	11

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Date	Banker	Comments	Hours	Category
02/23/19	David Santoro	Call with WMLP Lender Advisors re: WMLP Settlement	0.5	7
02/23/19	David Santoro	Conduct Analysis re: Settlement	3.0	9
02/23/19	David Santoro	Review Claims Estimates	1.0	9
02/23/19	David Santoro	Review Court Filings	1.0	9
02/23/19	David Santoro	Review Settlement Term Sheet	0.5	9
02/24/19	David Santoro	Call with UCC re: WMLP Settlement	0.5	7
02/24/19	David Santoro	Conduct Analysis re: Settlement	2.5	9
02/24/19	David Santoro	Review Settlement Term Sheet	0.5	9
02/25/19	David Santoro	Review Court Filings	0.5	9
02/25/19	David Santoro	Review Monthly Operating Report	0.5	9
02/26/19	David Santoro	Review Court Filings	0.5	9
02/27/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
02/27/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
02/28/19	David Santoro	Dial-In to Hearing re: WLB Confirmation	3.5	1
February 1, 2019 - February 28, 2019 Hours for David Santoro			108.0	

Exhibit B

Expense Detail

Professional	Amount (\$)	Expense Incurred Date	Expense Description
Jingzhi Dai	\$ 7.50	12/2/2018	Overtime Meal
Jingzhi Dai	62.70	12/4/2018	Transportation - Ground (to NYC Airport)
Leon Szlezinger	964.50	12/4/2018	Round trip flight to Houston, TX (12/4/18)
Jingzhi Dai	1,374.60	12/4/2018	Round trip flight to Houston, TX (12/4/18)
Jingzhi Dai	32.81	12/4/2018	Transportation - Ground (Travel in Houston)
Jingzhi Dai	62.70	12/4/2018	Transportation - Ground (from NYC Airport)
Patrick Topper	10.68	12/5/2018	Transportation - Ground (Overtime)
Jingzhi Dai	12.50	12/10/2018	Overtime Meal
Jingzhi Dai	12.24	12/18/2018	Overtime Meal
Patrick Topper	9.94	12/19/2018	Overtime Meal
Patrick Topper	10.08	12/19/2018	Transportation - Ground (Overtime)
Patrick Topper	10.48	1/2/2019	Overtime Meal
Jingzhi Dai	24.55	1/3/2019	Overtime Meal
Patrick Topper	9.24	1/3/2019	Transportation - Ground (Overtime)
Patrick Topper	12.31	1/4/2019	Overtime Meal
Patrick Topper	9.54	1/4/2019	Transportation - Ground (Overtime)
Patrick Topper	17.04	1/5/2019	Overtime Meal
Patrick Topper	20.10	1/5/2019	Transportation - Ground (Overtime)
Jingzhi Dai	20.00	1/6/2019	Overtime Meal
Patrick Topper	17.81	1/6/2019	Overtime Meal
Patrick Topper	24.30	1/6/2019	Transportation - Ground (Overtime)
Jingzhi Dai	12.41	1/7/2019	Overtime Meal
Patrick Topper	10.60	1/7/2019	Overtime Meal
Patrick Topper	8.19	1/7/2019	Transportation - Ground (Overtime)
Jingzhi Dai	12.50	1/8/2019	Overtime Meal
Patrick Topper	17.45	1/8/2019	Transportation - Ground (Overtime)
David Santoro	189.00	1/8/2019	Presentation Services - Create and Craft Presentation Materials
Patrick Topper	10.60	1/9/2019	Overtime Meal
Jingzhi Dai	12.50	1/9/2019	Overtime Meal
Mitchell Shinder	24.06	1/10/2019	Overtime Meal
Mitchell Shinder	9.40	1/10/2019	Transportation - Ground (Overtime)
Jingzhi Dai	6.78	1/10/2019	Transportation - Ground (Overtime)
Patrick Topper	9.24	1/10/2019	Transportation - Ground (Overtime)
Patrick Topper	24.10	1/11/2019	Overtime Meal
Jingzhi Dai	12.50	1/11/2019	Overtime Meal
David Santoro	255.00	1/11/2019	Presentation Services - Create and Craft Presentation Materials
Jingzhi Dai	25.00	1/13/2019	Overtime Meal
Jingzhi Dai	5.88	1/13/2019	Transportation - Ground (Overtime)
Patrick Topper	6.70	1/13/2019	Overtime Meal
Patrick Topper	18.24	1/13/2019	Transportation - Ground (Overtime)
Patrick Topper	10.60	1/14/2019	Overtime Meal
Jingzhi Dai	12.50	1/14/2019	Overtime Meal
Patrick Topper	12.31	1/15/2019	Overtime Meal
Jingzhi Dai	12.02	1/15/2019	Overtime Meal
Jingzhi Dai	7.68	1/15/2019	Transportation - Ground (Overtime)
Patrick Topper	8.90	1/15/2019	Transportation - Ground (Overtime)
Mitchell Shinder	21.51	1/16/2019	Overtime Meal
Mitchell Shinder	10.29	1/16/2019	Transportation - Ground (Overtime)
Patrick Topper	10.48	1/16/2019	Overtime Meal
Patrick Topper	9.71	1/16/2019	Transportation - Ground (Overtime)
Patrick Topper	10.31	1/17/2019	Overtime Meal
Jingzhi Dai	12.50	1/17/2019	Overtime Meal
Jingzhi Dai	8.88	1/17/2019	Transportation - Ground (Overtime)
Mitchell Shinder	20.26	1/18/2019	Overtime Meal
Mitchell Shinder	9.80	1/18/2019	Transportation - Ground (Overtime)
Mitchell Shinder	8.80	1/20/2019	Transportation - Ground (Overtime)

Professional	Amount (\$)	Expense Incurred Date	Expense Description
Jingzhi Dai	5.87	1/20/2019	Overtime Meal
Jingzhi Dai	9.78	1/20/2019	Transportation - Ground (Overtime)
Jingzhi Dai	3.23	1/21/2019	Transportation - Ground (Overtime)
Patrick Topper	9.46	1/22/2019	Overtime Meal
David Santoro	78.00	1/22/2019	Presentation Services - Create and Craft Presentation Materials
Patrick Topper	12.31	1/23/2019	Overtime Meal
Jingzhi Dai	15.46	1/23/2019	Transportation - Ground (Overtime)
Patrick Topper	10.31	1/24/2019	Overtime Meal
Jingzhi Dai	9.77	1/24/2019	Transportation - Ground (Overtime)
Patrick Topper	11.11	1/25/2019	Overtime Meal
Jingzhi Dai	7.68	1/26/2019	Transportation - Ground (Overtime)
Mitchell Shinder	51.21	1/27/2019	Transportation - Ground (Overtime)
Jingzhi Dai	8.59	1/27/2019	Transportation - Ground (Overtime)
Patrick Topper	10.60	1/28/2019	Overtime Meal
Jingzhi Dai	7.37	1/28/2019	Transportation - Ground (Overtime)
Jingzhi Dai	12.50	1/29/2019	Overtime Meal
Jingzhi Dai	8.37	1/29/2019	Transportation - Ground (Overtime)
Patrick Topper	9.84	1/29/2019	Transportation - Ground (Overtime)
Jingzhi Dai	12.50	1/30/2019	Overtime Meal
Patrick Topper	11.11	1/30/2019	Overtime Meal
Jingzhi Dai	14.10	1/30/2019	Transportation - Ground (Overtime)
Patrick Topper	11.28	1/30/2019	Transportation - Ground (Overtime)
Jingzhi Dai	1,303.17	1/31/2019	Round trip flight to Houston, TX for Oxford auction (1/31/19 - 2/1/19)
Jingzhi Dai	560.55	1/31/2019	Accommodations
Mitchell Shinder	9.33	1/31/2019	Transportation - Ground (Overtime)
Patrick Topper	18.66	1/31/2019	Transportation - Ground (Overtime)
Sidley Austin LLP	7,300.10	1/31/2019	Legal Expenses (January)
Mitchell Shinder	13.07	2/3/2019	Overtime Meal
Mitchell Shinder	25.01	2/3/2019	Transportation - Ground (Overtime)
Mitchell Shinder	13.77	2/4/2019	Overtime Meal
Jingzhi Dai	9.87	2/4/2019	Transportation - Ground (Overtime)
Patrick Topper	11.45	2/5/2019	Transportation - Ground (Overtime)
Mitchell Shinder	18.95	2/5/2019	Overtime Meal
Jingzhi Dai	22.02	2/6/2019	Overtime Meal
Mitchell Shinder	23.51	2/6/2019	Overtime Meal
Jingzhi Dai	19.69	2/6/2019	Transportation - Ground (Overtime)
Mitchell Shinder	10.48	2/6/2019	Transportation - Ground (Overtime)
Patrick Topper	11.19	2/6/2019	Transportation - Ground (Overtime)
Mitchell Shinder	14.04	2/7/2019	Overtime Meal
Mitchell Shinder	25.75	2/7/2019	Transportation - Ground (Overtime)
Jingzhi Dai	24.72	2/8/2019	Overtime Meal
Mitchell Shinder	20.50	2/8/2019	Overtime Meal
Jingzhi Dai	19.19	2/8/2019	Transportation - Ground (Overtime)
Mitchell Shinder	28.08	2/8/2019	Transportation - Ground (Overtime)
Jingzhi Dai	12.50	2/10/2019	Overtime Meal
Jingzhi Dai	18.81	2/10/2019	Transportation - Ground (Overtime)
Jingzhi Dai	18.87	2/12/2019	Transportation - Ground (Overtime)
Mitchell Shinder	13.79	2/14/2019	Overtime Meal
Mitchell Shinder	11.01	2/14/2019	Transportation - Ground (Overtime)
Mitchell Shinder	19.43	2/15/2019	Overtime Meal
Mitchell Shinder	12.35	2/15/2019	Transportation - Ground (Overtime)
Sidley Austin LLP	4,053.00	2/28/2019	Legal Expenses (February)
Total Expenses	\$ 17,575.63		



SIDLEY AUSTIN LLP
ONE SOUTH DEARBORN
CHICAGO, IL 60603
(312) 853 7000
(312) 853 7036 FAX

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FEDERAL ID 36-4474078

February 28, 2019

Jefferies LLC
520 Madison Avenue
New York, NY 10022

PLEASE INDICATE INVOICE
NUMBER ON REMITTANCE
Invoice Number 39004168
4478
Client Matter 55734-30750

Westmoreland Coal Company
Jefferies & Company, Inc. 4478

For professional services rendered through January 31, 2019 as shown
on the attached exhibits:

Fees	\$7,175.60
Expenses	<u>124.50</u>
Total Due This Bill	<u>\$7,300.10</u>

Remit Check Payments To:
Sidley Austin LLP
P.O. Box 0642
Chicago, Illinois 60690

Remit Wire Payments To:
Sidley Austin LLP
JP Morgan Chase Bank, NA
Account Number: 5519624
ABA Number: 071000013
Swift Code: CHASUS33XXX

Payment is Due Within 30 Days of Receipt of Invoice

SIDLEY AUSTIN LLP

Invoice Number: 39004168
Jefferies LLC

Westmoreland Coal Company

Invoice Cover Sheet

Jefferies & Company, Inc. Matter Name: Westmoreland Coal Company
Jefferies & Company, Inc. Matter Number: 4478
Jefferies & Company, Inc. Supervising Attorney: Justin DeSpirito

Fee Summary by Timekeeper:

Name	Hours	Rate	Fees
TA Labuda	4.20	\$1,013.00	\$4,254.60
EA Bromagen	4.60	635.00	2,921.00
Total Hours and Fees:	8.80		\$7,175.60

Fee Summary by Task:

Code	Code Description	Hours	Fees
B160	Fee/Employment Applications	3.00	\$1,905.00
B410	General Bankruptcy Advice/Opinion	1.60	1,016.00
C300	Analysis and Advice	4.20	4,254.60
	Total Fees:		\$7,175.60

Expense/Disbursements:

Code	Code Description	Amount
E118	Litigation Support Vendors	\$124.50
	Total Expenses	\$124.50

Fees	\$7,175.60
Expenses	<u>124.50</u>
Total Due This Bill	<u>\$7,300.10</u>

SIDLEY AUSTIN LLP

Invoice Number: 39004168
 Jefferies LLC

Westmoreland Coal Company

T I M E D E T A I L

Date	Name	Task	Activity	Narrative	Hours
01/16/19	TA Labuda	C300	A106	Conference with L. Szlezinger re fee scenarios.	.10
01/17/19	EA Bromagen	B410	A104	Review of retention order and emails with T Labuda re fee allocation	.20
01/17/19	TA Labuda	C300	A106	Emails and conference with L. Szlezinger re fee allocation.	.10
01/18/19	TA Labuda	C300	A106	Conference and emails with L. Szlezinger re fee allocation and plan issues (.2); emails and conference with E. Bromagen re same (.2).	.40
01/20/19	EA Bromagen	B160	A103	Draft first monthly fee statement (1.5); discuss with T Labuda re same (.1); email to D Jingzhi re same (.1)	1.70
01/20/19	TA Labuda	C300	A105	Emails and conferences with E. Bromagen re fee statement and fee allocation issues.	.30
01/21/19	EA Bromagen	B160	A103	Revise monthly fee application and emails with client re same	.40
01/21/19	TA Labuda	C300	A104	Analyze fee allocation issues (.3); emails with L. Szlezinger re same (.1).	.40
01/22/19	TA Labuda	C300	A106	Conference with L. Szlezinger re fee allocation and plan issues (.4); emails and conference with L. Szlezinger re supplemental declaration and credit bid issues (.2).	.60
01/23/19	TA Labuda	C300	A106	Emails with L. Szlezinger re supplemental declaration (.1); confer with E. Bromagen re same (.1); work on same (.2).	.40
01/25/19	EA Bromagen	B410	A103	Draft and revise supplemental declaration (1.0); discuss same with T Labuda (.1)	1.10
01/25/19	TA Labuda	C300	A105	Calls and emails with E. Bromagen re supplemental declaration (.1); review and comment on same (.3); conference and emails with E. Bromagen re same (.2); emails with client re same (.1).	.70
01/26/19	EA Bromagen	B410	A105	Review of disclosures and emails with T Labuda re same	.20
01/26/19	TA Labuda	C300	A106	Emails with client re additional declaration submission (.1); emails with E. Bromagen re same (.1).	.20

SIDLEY AUSTIN LLP

Invoice Number: 39004168
Jefferies LLC

Westmoreland Coal Company

Date	Name	Task	Activity	Narrative	Hours
01/27/19	TA Labuda	C300	A106	Emails with L. Szlezinger re disclosure.	.10
01/28/19	EA Bromagen	B160	A103	Draft supplemental declaration	.50
01/28/19	TA Labuda	C300	A105	Emails and conference with E. Bromagen re supplemental declaration (.2); emails with client re same (.1); work on same (.1).	.40
01/29/19	EA Bromagen	B160	A103	Revise supplemental declaration	.40
01/29/19	TA Labuda	C300	A105	Conference and emails with E. Bromagen re supplemental declaration issues.	.20
01/30/19	TA Labuda	C300	A105	Conference and emails with E. Bromagen re supplemental declaration (.1); work on same (.2).	.30
01/31/19	EA Bromagen	B410	A107	Review of supplemental disclosure and related entities	.10
Total Hours					8.80



SIDLEY AUSTIN LLP
ONE SOUTH DEARBORN
CHICAGO, IL 60603
(312) 853 7000
(312) 853 7036 FAX

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FEDERAL ID 36-4474078

March 31, 2019

Jefferies LLC
520 Madison Avenue
New York, NY 10022

PLEASE INDICATE INVOICE
NUMBER ON REMITTANCE
Invoice Number 39010859
4478
Client Matter 55734-30750

Westmoreland Coal Company
Jefferies & Company, Inc. 4478

For professional services rendered through February 28, 2019 as shown
on the attached exhibits:

Fees	\$3,928.50
Expenses	<u>124.50</u>
Total Due This Bill	<u>\$4,053.00</u>

Remit Check Payments To:
Sidley Austin LLP
P.O. Box 0642
Chicago, Illinois 60690

Remit Electronic Payments To:
Sidley Austin LLP
JP Morgan Chase Bank, NA
Account Number: 5519624
ABA/Routing Number (for wire payments): 021000021
ABA/Routing Number (for ACH payments): 071000013
Swift Code: CHASUS33XXX

Payment is Due Within 30 Days of Receipt of Invoice

SIDLEY AUSTIN LLP

Invoice Number: 39010859
Jefferies LLC

Westmoreland Coal Company

Invoice Cover Sheet

Jefferies & Company, Inc. Matter Name: Westmoreland Coal Company
Jefferies & Company, Inc. Matter Number: 4478
Jefferies & Company, Inc. Supervising Attorney: Justin DeSpirito

Fee Summary by Timekeeper:

Name	Hours	Rate	Fees
TA Labuda	3.00	\$1,013.00	\$3,039.00
ME Linder	.50	890.00	445.00
EA Bromagen	.70	635.00	444.50
Total Hours and Fees:	4.20		\$3,928.50

Fee Summary by Task:

Code	Code Description	Hours	Fees
B160	Fee/Employment Applications	.70	\$444.50
C300	Analysis and Advice	3.50	3,484.00
	Total Fees:		\$3,928.50

Expense/Disbursements:

Code	Code Description	Amount
E118	Litigation Support Vendors	\$124.50
	Total Expenses	\$124.50

Fees \$3,928.50
Expenses 124.50
Total Due This Bill **\$4,053.00**

SIDLEY AUSTIN LLP

Invoice Number: 39010859
 Jefferies LLC

Westmoreland Coal Company

T I M E D E T A I L

Date	Name	Task	Activity	Narrative	Hours
02/04/19	EA Bromagen	B160	A106	Emails with client re additional parties in interest	.10
02/11/19	EA Bromagen	B160	A106	Review of compensation procedures and email with client re filing deadlines	.10
02/12/19	TA Labuda	C300	A104	Review plan status and impact on transaction fees.	.30
02/13/19	ME Linder	C300	A106	Emails with J. Dai and E. Bromagen re fee applications (.2); review interim compensation order (.1)	.30
02/14/19	EA Bromagen	B160	A107	Emails with client and MoFo re interim application procedures (.2); revisions to monthly application (.3)	.50
02/14/19	TA Labuda	C300	A106	Emails and conference with L. Szlezinger re WMLP proposal (.3); emails and conferences with E. Bromagen re fee statements (.2).	.50
02/14/19	ME Linder	C300	A105	Communications with T. Labuda and E. Bromagen re fee applications	.20
02/17/19	TA Labuda	C300	A106	Emails with L. Szlezinger re UCC Lender settlement proposals and fee issues (.1); review and analyze same (.4); emails re same (.1).	.60
02/18/19	TA Labuda	C300	A105	Emails with E. Bromagen and J. DeSpirito re additional parties in interest.	.20
02/19/19	TA Labuda	C300	A106	Emails and conference with L. Szlezinger re settlement terms.	.20
02/22/19	TA Labuda	C300	A106	Conference with L. Szlezinger re potential declaration and settlement issues.	.20
02/23/19	TA Labuda	C300	A104	Review and analyze term sheet re professional fee issues (.3); emails with L. Szlezinger re same (.2).	.50
02/25/19	TA Labuda	C300	A106	Emails with Szlezinger re settlement terms (.1); review impact of same on transaction fees (.4).	.50
Total Hours					4.20