

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

<i>In re:</i>	:	
	:	Chapter 11
	:	Case No. 18-35672 (DRJ)
Westmoreland Coal Company, <i>et al.</i> , ¹	:	Jointly Administered
	:	
Debtors.	:	<u>Objection Deadline:</u> May 6, 2019 at 4:00 p.m. (CT)
	:	<u>Hearing Date:</u> Scheduled only as needed

SUMMARY SHEET FOR SECOND INTERIM FEE APPLICATION FOR THE PERIOD FROM JANUARY 1, 2019 THROUGH FEBRUARY 28, 2019 AS IT RELATES TO THE WMLP DEBTORS AND SECOND INTERIM AND FINAL FEE APPLICATION FOR THE PERIOD FROM OCTOBER 22, 2018 THROUGH FEBRUARY 28, 2019 AS IT RELATES TO THE WLB DEBTORS OF BERKELEY RESEARCH GROUP, LLC FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

Name of Applicant:	Berkeley Research Group, LLC (“ <u>BRG</u> ”)	
Applicant’s Role in Case:	Financial Advisor for the Official Committee of Unsecured Creditors (the “ <u>Committee</u> ”)	
Date Order of Employment Signed:	December 5, 2018 effective <i>nunc pro tunc</i> to October 22, 2018 [Docket No. 703]	
Periods for which Compensation and Reimbursement is Sought:	January 1, 2019 through February 28, 2019 (the “ <u>Second Interim Period</u> ”); and October 22, 2018 through February 28, 2019 (the “ <u>Final Fee Period</u> ”)	
Time period(s) covered by prior Applications:	October 22, 2019 through December 31, 2019	
Total amounts requested in all prior Applications:		\$206,206.65
Total amounts awarded in all prior Applications:		\$0.00
Total fees requested in the Second Interim Period:		\$182,887.20 ²

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

² Pursuant to the *Application for Entry of an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Financial Advisor to the Official Committee of Unsecured Creditors Nunc Pro Tunc to October 22, 2018*, BRG’s fees are based on fees for actual hours expended, less a 10% discount, charged at BRG’s standard hourly rates which are in effect when the services are rendered. Accordingly, we have reduced our fees for the Second Interim Period by \$20,320.80, as indicated on Attachment A: Fees By Professional.

Total professional fees requested in the Second Interim Period:	\$182,887.20
Total actual professional hours covered by the Second Interim Period:	332.5
Average hourly rate for professionals in the Second Interim Period:	\$550.04
Total paraprofessional fees requested in the Second Interim Period:	N/A
Total actual paraprofessional hours covered by the Second Interim Period:	N/A
Average hourly rate for paraprofessionals during the Second Interim Period:	N/A
Reimbursable expenses sought in the Second Interim Period:	\$233.66 ³
Total fees requested in the Final Fee Period:	\$290,736.45 ⁴
Total professional fees requested in the Final Fee Period:	\$290,736.45
Total actual professional hours covered by the Final Fee Period:	547.3
Average hourly rate for professionals during the Final Fee Period:	\$531.22
Total paraprofessional fees requested in the Final Fee Period:	N/A
Total actual paraprofessional hours covered by the Final Fee Period:	N/A
Average hourly rate for paraprofessionals during the Final Fee Period:	N/A
Reimbursable expenses sought in the Final Fee Period:	\$160.65
Total to be Paid to Priority Unsecured Creditors:	N/A
Anticipated % Dividend to Priority Unsecured Creditors:	N/A
Total to be Paid to General Unsecured Creditors:	N/A
Anticipated % Dividend to General Unsecured Creditors:	N/A
Date of Confirmation Hearing:	February 28, 2019
Indicate whether plan has been confirmed	Yes (WLB)

³ The expenses herein have been allocated between the WLB and WMLP Debtors based on the percentage of fees incurred for each during the Second Interim Period.

⁴ Pursuant to the *Application for Entry of an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Financial Advisor to the Official Committee of Unsecured Creditors Nunc Pro Tunc to October 22, 2018*, BRG's fees are based on fees for actual hours expended, less a 10% discount, charged at BRG's standard hourly rates which are in effect when the services are rendered. Accordingly, we have reduced our fees for the Final Fee Period by \$32,304.05, as indicated on Attachment A: Fees By Professional.

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment A: Fees By Professional - WLB

For the Period 1/1/2019 through 2/28/2019

Professional	Title	Billing Rate	Hours	Fees
A. Roque	Director	\$595.00	35.2	\$20,944.00
C. Kearns	Managing Director	\$1,050.00	16.9	\$17,745.00
D. Blackburn	Managing Director	\$600.00	49.7	\$29,820.00
E. Ordway	Managing Director	\$1,050.00	23.1	\$24,255.00
J. Surdoval	Managing Director	\$810.00	22.9	\$18,549.00
M. Haverkamp	Case Assistant	\$205.00	0.7	\$143.50
M. Yastrebova	Senior Associate	\$315.00	89.7	\$28,255.50
Total			238.2	\$139,712.00
Agreed Upon Discount	<input type="text" value="10%"/>			(\$13,971.20)
Total Requested Fees				\$125,740.80
Blended Rate				\$527.88

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment A: Fees By Professional - WMLP

For the Period 1/1/2019 through 2/28/2019

Professional	Title	Billing Rate	Hours	Fees
A. Roque	Director	\$595.00	21.4	\$12,733.00
C. Kearns	Managing Director	\$1,050.00	9.3	\$9,765.00
D. Blackburn	Managing Director	\$600.00	12.1	\$7,260.00
E. Ordway	Managing Director	\$1,050.00	10.9	\$11,445.00
J. Surdoval	Managing Director	\$810.00	19.2	\$15,552.00
M. Yastrebova	Senior Associate	\$315.00	21.4	\$6,741.00
Total			94.3	\$63,496.00
Agreed Upon Discount	<input type="text" value="10%"/>			(\$6,349.60)
Total Requested Fees				\$57,146.40
Blended Rate				\$606.01

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment A: Fees By Professional - WLB

For the Period 10/22/2018 through 2/28/2019

Professional	Title	Billing Rate	Hours	Fees
A. Roque	Director	\$510.00	5.7	\$2,907.00
A. Roque	Director	\$595.00	35.2	\$20,944.00
C. Kearns	Managing Director	\$995.00	14.8	\$14,726.00
C. Kearns	Managing Director	\$1,050.00	16.9	\$17,745.00
D. Blackburn	Managing Director	\$600.00	100.2	\$60,120.00
E. Ordway	Managing Director	\$995.00	50.7	\$50,446.50
E. Ordway	Managing Director	\$1,050.00	23.1	\$24,255.00
J. Geraghty	Consultant	\$375.00	108.4	\$40,650.00
J. Surdoval	Managing Director	\$775.00	42.2	\$32,705.00
J. Surdoval	Managing Director	\$810.00	22.9	\$18,549.00
M. Haverkamp	Case Assistant	\$195.00	20.2	\$3,939.00
M. Haverkamp	Case Assistant	\$205.00	0.7	\$143.50
M. Yastrebova	Associate	\$275.00	6.3	\$1,732.50
M. Yastrebova	Senior Associate	\$315.00	89.7	\$28,255.50
S. Tajuddin	Director	\$575.00	10.3	\$5,922.50
Total			547.3	\$323,040.50
Agreed Upon Discount	<input type="text" value="10%"/>			(\$32,304.05)
Total Requested Fees				\$290,736.45
Blended Rate				\$531.22

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment B: Fees By Task Code - WLB

For the Period 1/1/2019 through 2/28/2019

Task Code	Hours	Fees
01. Asset Acquisition/Disposition	2.0	\$2,100.00
05. Professional Retention Fee Application Preparation	0.7	\$143.50
06. Attend Hearings/Related Activities	14.5	\$7,794.50
07. Interaction/Meetings with Debtors/Counsel	2.3	\$1,088.50
08. Interaction/Meetings with Creditors	41.2	\$28,826.50
10. Recovery/SubCon/Lien Analysis	2.6	\$2,730.00
11. Claim Analysis/Accounting	85.1	\$47,586.00
12. Statements and Schedules	3.1	\$1,803.00
13. Intercompany Transactions/Balances	7.3	\$2,747.50
14. Executory Contracts/Leases	31.2	\$11,461.50
19. Cash Flow/Cash Management Liquidity	2.9	\$1,992.00
27. Plan of Reorganization/Disclosure Statement	30.6	\$23,204.00
31. Planning	1.3	\$549.50
32. Document Review	13.4	\$7,685.50
Total	238.2	\$139,712.00
Agreed Upon Discount	<input type="text" value="10%"/>	(\$13,971.20)
Total Requested Fees		\$125,740.80
Blended Rate		\$527.88

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment B: Fees By Task Code - WMLP

For the Period 1/1/2019 through 2/28/2019

Task Code	Hours	Fees
01. Asset Acquisition/Disposition	5.9	\$5,649.00
07. Interaction/Meetings with Debtors/Counsel	2.0	\$1,555.50
08. Interaction/Meetings with Creditors	19.7	\$15,154.50
10. Recovery/SubCon/Lien Analysis	2.2	\$2,310.00
11. Claim Analysis/Accounting	39.0	\$21,693.50
12. Statements and Schedules	1.6	\$960.00
13. Intercompany Transactions/Balances	4.4	\$1,834.00
14. Executory Contracts/Leases	9.4	\$6,273.00
19. Cash Flow/Cash Management Liquidity	0.6	\$360.00
27. Plan of Reorganization/Disclosure Statement	6.0	\$5,169.00
31. Planning	0.5	\$297.50
32. Document Review	3.0	\$2,240.00
Total	94.3	\$63,496.00
Agreed Upon Discount	<input type="text" value="10%"/>	(\$6,349.60)
Total Requested Fees		\$57,146.40
Blended Rate		\$606.01

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment B: Fees By Task Code - WLB

For the Period 10/22/2018 through 2/28/2019

Task Code	Hours	Fees
01. Asset Acquisition/Disposition	6.5	\$4,997.50
05. Professional Retention Fee Application Preparation	29.3	\$11,538.50
06. Attend Hearings/Related Activities	18.7	\$11,270.50
07. Interaction/Meetings with Debtors/Counsel	15.8	\$10,673.00
08. Interaction/Meetings with Creditors	98.3	\$72,242.50
09. Employee Issues/KEIP	23.9	\$13,340.00
10. Recovery/SubCon/Lien Analysis	2.6	\$2,730.00
11. Claim Analysis/Accounting	101.1	\$56,081.00
12. Statements and Schedules	59.0	\$26,331.50
13. Intercompany Transactions/Balances	11.8	\$4,675.50
14. Executory Contracts/Leases	31.2	\$11,461.50
18. Operating and Other Reports	16.2	\$8,687.00
19. Cash Flow/Cash Management Liquidity	26.1	\$17,120.50
27. Plan of Reorganization/Disclosure Statement	41.9	\$32,450.00
31. Planning	11.4	\$7,983.00
32. Document Review	53.5	\$31,458.50
Total	547.3	\$323,040.50
Agreed Upon Discount	<input type="text" value="10%"/>	(\$32,304.05)
Total Requested Fees		\$290,736.45
Blended Rate		\$531.22

Berkeley Research Group, LLC

Invoice for the 10/22/2018 - 2/28/2019 Period

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Attachment C: Expenses By Category

For the Period 1/1/2019 through 2/28/2019

Expense Category	Amount
03. Travel - Taxi	\$213.96
20. Data Research	\$19.70
Total Expenses for the Period 1/1/2019 through 2/28/2019	\$233.66

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
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<i>In re:</i>	:	Chapter 11
	:	Case No. 18-35672 (DRJ)
Westmoreland Coal Company, <i>et al.</i> , ¹	:	Jointly Administered
	:	
Debtors.	:	<u>Objection Deadline:</u> May 6, 2019 at 4:00 p.m. (CT)
	:	<u>Hearing Date:</u> Scheduled only as needed

**SECOND INTERIM FEE APPLICATION FOR THE
PERIOD FROM JANUARY 1, 2019 THROUGH FEBRUARY 28, 2019 AS IT
RELATES TO THE WMLP DEBTORS AND SECOND INTERIM AND
FINAL FEE APPLICATION FOR THE PERIOD FROM OCTOBER 22, 2018
THROUGH FEBRUARY 28, 2019 AS IT RELATES TO THE WLB DEBTORS
OF BERKELEY RESEARCH GROUP, LLC FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AS FINANCIAL ADVISOR TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

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

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession

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

(inclusive of Westmoreland Coal Company (“WLB”) and Westmoreland Resource Partners, LP (“WMLP”) and WMLP’s direct and indirect subsidiaries (together with WMLP, the “WMLP Debtors”) (collectively, the “Debtors”), hereby submits its second interim fee application with respect to the WMLP Debtors and its second interim and final application with respect to the WLB Debtors (the “Application”) for an order pursuant to sections 105(a), 330 and 331 chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Southern District of Texas Local Bankruptcy Rules (the “Local Rules”), the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Interim Compensation Order”), entered November 14, 2018 (Docket No. 495) and the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330, effective January 30, 1996 (the “U.S. Trustee Guidelines”) seeking (a) the allowance of reasonable compensation for professional services rendered by BRG to the Committee during the period January 1, 2019 through February 28, 2019 (the “Second Interim Period”); (b) reimbursement of actual and necessary charges and disbursements incurred by BRG during the Second Interim Period in the rendition of required professional services on behalf of the Committee; (c) the allowance of reasonable compensation for professional services rendered by BRG to the Committee related to the WLB Debtors during the period October 22, 2018 through February 28, 2019 (the “WLB Final Fee Period”); and (d) reimbursement of actual and necessary charges and disbursements incurred by BRG during the Final Fee Period in the rendition of required professional services on behalf of the Committee. In support of this Application, BRG represents as follows:

JURISDICTION

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

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

BACKGROUND

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

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

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

(“Jefferies”) was selected to serve as the Committee’s investment banker and BRG was selected to serve as its financial advisor.

6. On November 19, 2018, the Committee filed the *Application for Entry of an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Financial Advisor to the Official Committee of Unsecured Creditors Nunc Pro Tunc to October 22, 2018* (the “Retention Application”). This Court entered an order, authorizing the retention of BRG as financial advisor to the Committee *nunc pro tunc* to October 22, 2018, on November 28, 2018 (the “Initial Retention Order”), which was then superseded by the Court’s order authorizing BRG’s retention filed on December 5, 2018 (the “Final Retention Order”).

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

FEE PROCEDURES ORDER

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

9. The Final Retention Order proscribed the amount of BRG fees allowed effective November 1, 2018, inclusive of fees associated with the use of contractors, but excluding other

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

SUMMARY OF FEE STATEMENTS

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

SUMMARY OF SERVICES RENDERED

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

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

13. BRG submits that the interim and final fees applied for herein for professional services rendered in performing services for the Committee in this proceeding are fair and

reasonable in view of the time spent, the extent of work performed, the nature of the Debtors' capitalization structure and financial condition, the Debtors' financial accounting resources and the results obtained. BRG's fees typically are based on the actual hours charged at BRG's standard hourly rates, which are in effect when the services are rendered.

14. BRG expended an aggregate of 238.2 hours on behalf of the WLB Debtors and 94.3 hours on behalf of the WMLP Debtors during the Second Interim Period and 547.3 hours on behalf of the WLB Debtors during the Final Fee Period, substantially all of which were expended by the professional staff of BRG. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task. The staff utilized was selected to optimize efficiencies and avoid redundant efforts. The staff of the Debtors or their advisors has been utilized where practical and prudent.

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

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

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

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

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

20. BRG’s time records for the Second Interim Period for both the WLB and WMLP Debtors are attached hereto as Exhibit A. These records include daily time logs describing the time spent by each BRG professional and administrative-level person in these cases. Incorporated herein by reference are the time records relating to the WLB Debtors from the First Interim Fee Application (Docket No. 1706).

21. BRG also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services. An itemized schedule of expenses within each category, including description, incurred in connection with Cases during the Second Interim Period and the amounts for which reimbursement is requested is annexed hereto as Exhibit B.

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

(The summary of services for the First Interim Fee Application are incorporated herein by reference.

Asset Acquisition/Disposition – Task Code 01

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

24. BRG has expended 7.9 hours on this category for a fee of \$7,749.00.

Professional Retention/ Fee Application Preparation – Task Code 05

25. Time charged to this task code relates to the preparation of BRG's retention documents and fee applications, including drafting the rate change notice and preparing the first interim fee application.

26. BRG has expended 0.7 hours on this category for a fee of \$143.50.

Attend Hearings/ Related Activities – Task Code 06

27. Time charged to this task code relates to BRG telephonic attendance at Westmoreland omnibus, union issues, and confirmation hearings as well as participation in a status conference regarding a Retiree Committee motion.

28. BRG has expended 14.5 hours on this category for a fee of \$7,794.50.

Interaction/ Meetings with Debtors/ Counsel – Task Code 07

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

30. BRG has expended 4.3 hours on this category for a fee of \$2,644.00.

Interaction/ Meetings with Creditors/ Counsel – Task Code 08

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

32. BRG has expended 60.9 hours on this category for a fee of \$43,981.00.

Recovery/ Sub Con/ Lien Analysis – Task Code 10

33. Time charged to this task code principally relates to reviewing and analyzing potential unsecured creditor recoveries through review of recovery analyses and settlement related documents, and reporting to Counsel and the Committee thereon.

34. BRG has expended 4.8 hours on this category for a fee of \$5,040.00.

Claim Analysis/ Accounting – Task Code 11

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

36. BRG has expended 124.1 hours on this category for a fee of \$69,279.50.

Statements and Schedules – Task Code 12

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

38. BRG has expended 4.7 hours on this category for a fee of \$2,763.00.

Intercompany Transactions/Balances – Task Code 13

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

40. BRG has expended 11.7 hours on this category for a fee of \$4,581.50.

Executory Contracts/ Leases – Task Code 14

41. Time charged to this task code relates to reviewing and analysis of contract assumptions and rejections related to various agreements, including the analysis of cure payments schedules and development of an analysis of contract rejections.

42. BRG has expended 40.6 hours on this category for a fee of \$17,734.50.

Cash Flow/ Cash Mgmt Liquidity – Task Code 19

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

44. BRG has expended 3.5 hours on this category for a fee of \$2,352.00.

Plan of Reorganization/ Disclosure Statement – Task Code 27

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

46. BRG has expended 36.6 hours on this category for a fee of \$28,373.00.

Planning – Task Code 31

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

48. BRG has expended 1.8 hours on this category for a fee of \$847.00.

Document Review – Task Code 32

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

50. BRG has expended 16.4 hours on this category for a fee of \$9,925.50.

ACTUAL AND NECESSARY EXPENSES

51. BRG incurred actual out-of-pocket expenses in connection with the rendition of the professional services to the Committee as summarized above, in the sum of \$233.66, for which BRG respectfully requests reimbursement in full. These expenses were incurred on behalf of both the WLB and WMLP Debtors and are allocated in accordance with the percentage of the total fees incurred for each set of Debtors during the Second Interim Period. Therefore, \$160.65 (69%) is allocated to the WLB Debtors and \$73.01 (31%) is allocated to the WMLP Debtors.

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

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

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

NOTICE AND NO PRIOR APPLICATION

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

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

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WHEREFORE, BRG respectfully requests: (a) that it be allowed on an interim basis (i) fees in the amount of \$182,887.20 for reasonable, actual and necessary services rendered by it on behalf of the Committee during the Second Interim Period and (ii) reimbursement of \$233.66 for reasonable, actual and necessary expenses incurred during the Second Interim Period; (b) that it be allowed on a final basis (i) fees in the amount of \$290,736.45 for reasonable, actual and necessary services rendered by it on behalf of the Committee in regards to the WLB Debtors during the Final Fee Period and (ii) reimbursement of \$160.65 for reasonable, actual and necessary expenses incurred in regards to the WLB Debtors during the Final Fee Period; (c) that (i) the WLB Debtors be authorized and directed to immediately pay to BRG the amount of \$290,897.10 which is equal to 100% of BRG's fees and expenses incurred on their behalf during the Final Fee Period that remain outstanding and (ii) the WMLP Debtors be authorized and directed to immediately pay to BRG the amount of \$57,219.41 which is equal to 100% of BRG's fees and expenses incurred on their behalf during the Second Interim Period; and (c) and granting such other and further relief as the Court may deem just and proper.

Dated: April 12, 2019
New York, NY

BERKELEY RESEARCH GROUP, LLC

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

Financial Advisor to the Official Committee of
Unsecured Creditors

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

<i>In re:</i>	:	
	:	Chapter 11
	:	Case No. 18-35672 (DRJ)
Westmoreland Coal Company, <i>et al.</i> , ¹	:	Jointly Administered
	:	
Debtors.	:	<u>Objection Deadline:</u> May 6, 2019 at 4:00 p.m. (CT)
	:	<u>Hearing Date:</u> Scheduled only as needed

DECLARATION OF EDWIN N. ORDWAY, JR

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

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

2. This declaration is made in respect of the *Second Interim Fee Application for the Period from January 1, 2019 through February 29, 2019 as it Relates to the WMLP Debtors and Second Interim and Final Fee Application for the Period from October 22, 2018 through February*

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

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

28, 2019 as it Relates to the WLB Debtors of Berkeley Research Group, LLC, for Allowance of Compensation for Services as Financial Advisor for the Official Committee of Unsecured Creditors (the "Application"), filed contemporaneously herewith.

3. I hereby declare that:

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

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

Dated: April 12, 2019
New York, NY

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

Westmoreland Coal Company, et al.



Berkeley Research Group, LLC

Exhibit A: Time Detail - WLB

For the Period 1/1/2019 through 2/28/2019

Date	Professional	Hours	Description
01. Asset Acquisition/Disposition			
2/1/2019	E. Ordway	0.3	Read Counsel reports on auction process.
2/1/2019	E. Ordway	0.3	Read draft of objection to buy procedures prepared by Counsel.
2/1/2019	C. Kearns	0.3	Reviewed auction status.
2/6/2019	C. Kearns	0.4	Participated in status call with Morrison Foerster and Jefferies teams re: Kemmerer sale and related issues.
2/13/2019	C. Kearns	0.7	Participated in Committee call re: status of Kemmerer sale and other issues.
Task Code Total Hours		2.0	
05. Professional Retention Fee Application Preparation			
1/8/2019	M. Haverkamp	0.3	Drafted rate change notice.
2/12/2019	M. Haverkamp	0.2	Prepared first interim fee application.
2/19/2019	M. Haverkamp	0.2	Prepared first interim fee application.
Task Code Total Hours		0.7	
06. Attend Hearings/Related Activities			
1/2/2019	C. Kearns	0.7	Listened by phone to court status conference on retiree related issues.
1/2/2019	A. Roque	0.5	Participated in status conference on motion related to retiree benefit Committee.
1/16/2019	M. Yastrebova	0.4	Listened to a court hearing.
1/16/2019	C. Kearns	0.3	Dialed in to omnibus hearing.
1/16/2019	M. Yastrebova	0.2	Prepared an update to the team re: the hearing.
2/4/2019	M. Yastrebova	2.9	Attended, telephonically, the court hearing.
2/4/2019	C. Kearns	1.4	Listened to portion of hearing on union issues, sale and adequate protection.

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
06. Attend Hearings/Related Activities			
2/15/2019	M. Yastrebova	2.9	Attended, telephonically, the court hearing.
2/28/2019	M. Yastrebova	2.9	Attended, telephonically, the court hearing.
2/28/2019	C. Kearns	1.8	Listened to confirmation hearing via phone.
2/28/2019	M. Yastrebova	0.5	Continued to attended, telephonically, the court hearing.
Task Code Total Hours		14.5	

07. Interaction/Meetings with Debtors/Counsel			
1/9/2019	M. Yastrebova	1.0	Attended call with A&M professionals re: claims estimates.
1/9/2019	A. Roque	1.0	Participated on call with A&M related to claims data.
2/27/2019	A. Roque	0.3	Participated on weekly call with Committee.
Task Code Total Hours		2.3	

08. Interaction/Meetings with Creditors			
1/2/2019	A. Roque	0.8	Reviewed agenda and materials for Committee call
1/2/2019	D. Blackburn	0.5	Participated in WLB weekly UCC Professionals Call.
1/2/2019	E. Ordway	0.5	Participated in call with UCC Professionals to discuss Committee presentation and next steps.
1/2/2019	C. Kearns	0.5	Participated in status call with Committee professionals re: lien analysis, union issues, business update and retiree issues.
1/2/2019	A. Roque	0.5	Participated on weekly professionals call.
1/2/2019	E. Ordway	0.4	Read Counsel's report on court hearing on Retiree Committee.
1/2/2019	D. Blackburn	0.3	Reviewed agenda and materials in advance of weekly Committee call
1/2/2019	D. Blackburn	0.2	Participated in WLB Weekly UCC call.
1/2/2019	C. Kearns	0.2	Participated in status call with the Committee the lien analysis and union issues status.
1/2/2019	E. Ordway	0.2	Participated in weekly Committee call related to case status and next steps
1/7/2019	E. Ordway	0.2	Read Counsel's report re: board date.
1/9/2019	A. Roque	0.5	Participated on weekly professionals call.

Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
1/10/2019	M. Yastrebova	0.9	Attended UCC update call.
1/11/2019	M. Yastrebova	0.3	Attended follow up call with UCC.
1/11/2019	D. Blackburn	0.3	Particiapted in WLB Weekly UCC call.
1/11/2019	E. Ordway	0.3	Participated in conference call with Committee re: Settlement discussion.
1/11/2019	C. Kearns	0.2	Participated in Committee call re: status of settlement discussions.
1/14/2019	M. Yastrebova	0.2	Attended UCC update call.
1/14/2019	D. Blackburn	0.2	Participated in WLB Call with commitee regarding Plan and various legal issues.
1/16/2019	M. Yastrebova	0.7	Attended UCC call.
1/18/2019	D. Blackburn	0.6	Participated in Retiree Committee call with Counsel (L. Marinuzzi).
1/18/2019	J. Surdoval	0.6	Participated in Retiree Committee call with Counsel (L. Marinuzzi).
1/18/2019	C. Kearns	0.5	Participated in call with Morrison Foerster, Jefferies and “Retiree Committee” to facilitate their diligence of the situation.
1/18/2019	M. Yastrebova	0.3	Attended UCC call.
1/18/2019	C. Kearns	0.2	Participated in portion of an update call with the Committee regarding status of discussions with the lenders.
1/23/2019	E. Ordway	0.8	Prepared for call with Professional by reviewing agenda and presentation materials.
1/23/2019	J. Surdoval	0.7	Review of documents for weekly Committee call.
1/23/2019	D. Blackburn	0.6	Particiapted in WLB Weekly UCC call.
1/23/2019	A. Roque	0.6	Participated on weekly Committee call.
1/23/2019	D. Blackburn	0.6	Reviewed Committee response to WLB debtor letter regarding Plan issues..
1/23/2019	M. Yastrebova	0.5	Attended UCC call.
1/23/2019	E. Ordway	0.5	Participated in Committee conference call to discuss case status and upcoming issues.
1/23/2019	J. Surdoval	0.5	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies (J. Dai).

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
1/23/2019	M. Yastrebova	0.4	Attended UCC professionals call.
1/23/2019	D. Blackburn	0.4	Particiapted in WLB weekly UCC Professionals Call.
1/23/2019	E. Ordway	0.4	Participated in call with Case Professionals to discuss Committee call and next steps.
1/23/2019	C. Kearns	0.4	Participated in call with the Committee to review settlement status and business update.
1/23/2019	J. Surdoval	0.4	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (J. Dai).
1/23/2019	D. Blackburn	0.4	Reviewed Jeffries Project Buffalo materials in advance of weekly Commitee call
1/23/2019	D. Blackburn	0.2	Reviewed Letter from WLB debtors to UCC regarding Plan issues.
1/28/2019	E. Ordway	0.5	Read revised objections and motions and communicated with Counsel thereon.
1/30/2019	J. Surdoval	1.6	Review of materials for Weekly Committee call.
1/30/2019	M. Yastrebova	0.6	Attended UCC call.
1/30/2019	D. Blackburn	0.6	Particiapted in WLB Weekly UCC call.
1/30/2019	J. Surdoval	0.6	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger).
1/30/2019	A. Roque	0.6	Participated on weekly professionals call.
1/30/2019	E. Ordway	0.5	Prepared for call with Case Professionals by reviewing agenda, recent correspondence and presentation materials.
1/30/2019	M. Yastrebova	0.3	Attended UCC professionals call.
1/30/2019	D. Blackburn	0.3	Particiapted in WLB weekly UCC Professionals Call.
1/30/2019	M. Yastrebova	0.3	Review of materials for Weekly Committee call.
2/3/2019	D. Blackburn	0.4	Reviewed agenda materials for weekly Committee call.
2/6/2019	D. Blackburn	0.8	Reviewed Jefferies report for Committee call.
2/6/2019	M. Yastrebova	0.5	Attended weekly UCC call with professionals.
2/6/2019	E. Ordway	0.5	Participated in call with Committee to discuss case status.

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
2/6/2019	A. Roque	0.5	Participated on weekly call with Committee.
2/6/2019	A. Roque	0.5	Participated on weekly call with professionals.
2/6/2019	E. Ordway	0.5	Prepared for conference call with Counsel and Jefferies by reviewing agenda and claims data record to date.
2/6/2019	M. Yastrebova	0.4	Attended UCC call.
2/6/2019	D. Blackburn	0.4	Participated in weekly Committee call.
2/6/2019	E. Ordway	0.4	Participated in call with Jefferies and Counsel.
2/6/2019	C. Kearns	0.4	Participated in UCC call re: asset sale status, adequate protection and union update.
2/6/2019	D. Blackburn	0.4	Participated in weekly professional call.
2/13/2019	M. Yastrebova	0.7	Attended weekly UCC call.
2/13/2019	D. Blackburn	0.7	Participated in weekly Committee call.
2/13/2019	J. Surdoval	0.7	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies (J. Dai).
2/13/2019	D. Blackburn	0.6	Review discussion materials prepared for Committee.
2/13/2019	J. Surdoval	0.5	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (J. Dai).
2/13/2019	D. Blackburn	0.4	Review debtor counsel comments related to settlement discussions.
2/13/2019	E. Ordway	0.2	Reviewed agenda for Committee call.
2/15/2019	C. Kearns	0.2	Communicated via email with Counsel re: 1113 trial.
2/18/2019	M. Yastrebova	0.5	Attended UCC call with professionals.
2/18/2019	D. Blackburn	0.5	Participated in weekly Committee call.
2/18/2019	C. Kearns	0.4	Participated on Committee call re: status of settlement discussions.
2/20/2019	J. Surdoval	0.8	Review of materials for weekly Committee call.
2/20/2019	E. Ordway	0.7	Prepared for call with Committees professionals by reviewing agenda and recent correspondence.
2/20/2019	M. Yastrebova	0.5	Attended weekly call with UCC professionals.

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
2/20/2019	M. Yastrebova	0.5	Attended weekly UCC call.
2/20/2019	E. Ordway	0.4	Participated in Committee conference call.
2/20/2019	E. Ordway	0.3	Participated in conference call with Committee professionals.
2/24/2019	D. Blackburn	0.5	Participated in weekly Committee call.
2/27/2019	J. Surdoval	0.4	Review of agenda and materials for weekly Committee call.
2/27/2019	M. Yastrebova	0.3	Attended weekly call with UCC professionals.
2/27/2019	M. Yastrebova	0.3	Attended weekly UCC call.
2/27/2019	D. Blackburn	0.3	Participated in weekly Committee call.
2/27/2019	M. Yastrebova	0.3	Participated in a call with BRG professionals re: outstanding items for UCC presentation.
2/27/2019	C. Kearns	0.3	Participated in call with the Committee re: upcoming confirmation and related issues.
2/27/2019	J. Surdoval	0.3	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies (J. Dai).
2/27/2019	J. Surdoval	0.3	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (J. Dai).
2/27/2019	E. Ordway	0.3	Reviewed agenda and correspondence to prepare for call.
2/27/2019	C. Kearns	0.2	Participated in status call with Morrison Foerster and Jefferies teams re: confirmation related issues.
Task Code	Total Hours	41.2	

10. Recovery/SubCon/Lien Analysis

2/12/2019	E. Ordway	0.3	Reviewed recovery analysis.
2/14/2019	E. Ordway	0.4	Reviewed Counsels report on 1113/1114 motion Court hearing.
2/18/2019	E. Ordway	0.4	Reviewed Counsels report on 1113/1114 proceedings and attached term sheet.
2/21/2019	C. Kearns	0.4	Reviewed redline of latest settlement term sheet.
2/22/2019	C. Kearns	0.7	Monitored ongoing settlement discussions including claims and assumptions.
2/25/2019	C. Kearns	0.4	Reviewed settlement motion documents.

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
10. Recovery/SubCon/Lien Analysis			
<i>Task Code</i>	<i>Total Hours</i>	2.6	
11. Claim Analysis/Accounting			
1/3/2019	A. Roque	1.0	Analyzed cash and contract data provided by A&M.
1/5/2019	E. Ordway	0.2	Communicated with Counsel re: Claims Analysis.
1/6/2019	D. Blackburn	1.5	Reviewed AP Claims analysis prepared for Committee.
1/6/2019	D. Blackburn	0.3	Reviewed adjustments to Balance Sheet for claims analysis for the Committee.
1/7/2019	D. Blackburn	1.0	Reviewed draft standing motion prepared by Committee counsel.
1/7/2019	D. Blackburn	0.6	Reviewed draft complaint document prepared by Committee counsel.
1/7/2019	C. Kearns	0.2	Reviewed letter to Debtors re: lien challenge.
1/7/2019	D. Blackburn	0.1	Reviewed demand letter related to WLB Plan.
1/8/2019	M. Yastrebova	1.2	Prepared a summary of the Debtors' surety bond and escrow account agreements.
1/8/2019	M. Yastrebova	0.4	Prepared a list of UCC proofs of claims.
1/8/2019	D. Blackburn	0.4	Reviewed analysis prepared for committee related to San Juan debtor claims.
1/8/2019	D. Blackburn	0.2	Reviewed analysis prepared related to Committee members potential claims.
1/9/2019	M. Yastrebova	2.5	Prepared summary of claims estimates by Debtor group adjusted for FDM payments in preparation for a call with A&M re: claims estimates.
1/9/2019	A. Roque	1.1	Analyzed claims data received from Debtor.
1/9/2019	J. Surdoval	0.9	Reviewed Debtors claims analysis schedule.
1/9/2019	M. Yastrebova	0.2	Prepared memo of the call with A&M professionals re: claims estimates.
1/9/2019	C. Kearns	0.2	Reviewed summary of current claims estimate by entity provided to Counsel by the Debtors.
1/10/2019	M. Yastrebova	2.0	Prepared BRG adjusted claims estimates.
1/10/2019	J. Surdoval	1.8	Commenced analysis of Debtors claims schedule.

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
11. Claim Analysis/Accounting			
1/10/2019	C. Kearns	0.9	Participated in call with the Committee re: vetting potential settlement of lien issues.
1/10/2019	A. Roque	0.7	Analyzed claims data received from Debtor.
1/10/2019	M. Yastrebova	0.7	Reviewed POCs related to litigation claims.
1/10/2019	E. Ordway	0.5	Prepared report to the Committee on claims.
1/10/2019	C. Kearns	0.3	Reviewed our analysis of Debtors claims summary to provide an estimate for waterfall analysis.
1/11/2019	M. Yastrebova	2.9	Prepared bridge analysis re: claims at filing vs. claims at 11/30 balance sheet date.
1/11/2019	A. Roque	1.0	Analyzed claims data received from Debtor.
1/11/2019	M. Yastrebova	0.8	Added BRG adjustments to A&M's revised claims information.
1/11/2019	D. Blackburn	0.6	Review draft updated adjusted claims analysis for the Committee.
1/11/2019	M. Yastrebova	0.5	Reviewed BRG adjusted claims analysis with Jack S.
1/11/2019	C. Kearns	0.1	Emailed with Counsel re: status of settlement negotiations.
1/12/2019	M. Yastrebova	0.3	Updated claims analysis.
1/14/2019	M. Yastrebova	1.3	Reconciled A&M claims analysis to balance sheet amounts.
1/14/2019	A. Roque	1.0	Analyzed claims data received from Debtor.
1/14/2019	M. Yastrebova	0.8	Updated adjustments to claims schedule to reflect comments from team.
1/14/2019	C. Kearns	0.3	Reviewed updated estimated claims base for WCC and related entities.
1/15/2019	M. Yastrebova	1.5	Prepared UCC report relating to summary of estimated claims.
1/15/2019	A. Roque	1.0	Analyzed claims data received from Debtor.
1/15/2019	D. Blackburn	0.4	Review finalized revised Claim analysis for the Committee.
1/16/2019	M. Yastrebova	2.5	Updated adjustments to claims schedule to reflect comments from team.
1/16/2019	A. Roque	0.5	Analyzed claims data received from Debtor.
1/16/2019	E. Ordway	0.4	Edited report to the Committee re: claims.
1/16/2019	M. Yastrebova	0.3	Updated UCC presentation to reflect comments from team.

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
11. Claim Analysis/Accounting			
1/17/2019	M. Yastrebova	1.1	Prepared exhibit with summary of remaining claims.
1/17/2019	J. Surdoval	0.8	Claims analysis.
1/17/2019	M. Yastrebova	0.5	Prepared exhibit with summary of remaining WMLB claims.
1/17/2019	E. Ordway	0.4	Reviewed revised claims analysis prepared by staff.
1/17/2019	C. Kearns	0.3	Reviewed KL latest response to settlement term sheet.
1/18/2019	C. Kearns	0.2	Reviewed latest redline of proposed settlement term sheet from WCC lenders.
1/20/2019	D. Blackburn	0.6	Reviewed debtor notice related to executory contracts.
1/20/2019	E. Ordway	0.5	Reviewed correspondence re: settlement arrangements.
1/20/2019	D. Blackburn	0.2	Reviewed debtor draft of contracts to be assumed.
1/21/2019	C. Kearns	0.3	Reviewed revised settlement term sheet with Kramer Levin lead lender group.
1/23/2019	D. Blackburn	0.3	Reviewed debtor omnibus claims objection procedures.
1/24/2019	E. Ordway	1.1	Reviewed claims objection procedure documents.
1/24/2019	C. Kearns	0.2	Reviewed draft of Debtors omnibus claims procedure.
1/28/2019	D. Blackburn	0.3	Review updated debtor draft of omnibus claims procedures motion.
1/28/2019	D. Blackburn	0.3	Reviewed debtor omnibus claims objection procedures.
1/28/2019	C. Kearns	0.3	Reviewed status of settlement discussions and related resolution.
1/28/2019	E. Ordway	0.2	Read Counsels report on additional admin. claims.
1/28/2019	D. Blackburn	0.1	Reviewed summary of administrative expense analysis.
1/29/2019	A. Roque	0.5	Reviewed case documents related to claims analysis.
1/30/2019	E. Ordway	0.5	Reviewed updated business plan to determine if there were issues relating to claims analysis.
2/5/2019	A. Roque	0.7	Analyzed updated claims data.
2/7/2019	A. Roque	0.7	Analyzed financial data from debtor related to claims.

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
11. Claim Analysis/Accounting			
2/7/2019	M. Yastrebova	0.3	Analyzed first day motion payments data to estimate remaining relief payments budget.
2/8/2019	M. Yastrebova	1.3	Analyzed first day motion payments data to estimate remaining relief payments budget.
2/8/2019	M. Yastrebova	0.7	Attended call with professionals re: claims estimates.
2/10/2019	A. Roque	0.7	Analyzed financial data from debtor related to claims.
2/11/2019	M. Yastrebova	2.9	Updated BRG adjusted claims estimates to reflect comments from the team.
2/11/2019	J. Surdoval	2.5	Reviewed updated claims analysis for WLB.
2/11/2019	M. Yastrebova	2.4	Continued to update BRG adjusted claims estimates to reflect comments from the team.
2/11/2019	A. Roque	1.0	Analyzed financial data from debtor related to claims.
2/11/2019	M. Yastrebova	0.8	Analyzed first day motion payments data.
2/11/2019	M. Yastrebova	0.5	Prepared BRG adjusted claims estimates.
2/11/2019	A. Roque	0.2	Reviewed claims estimates
2/12/2019	M. Yastrebova	2.9	Prepared slides for UCC presentation related to updated claims estimates.
2/12/2019	J. Surdoval	2.7	Reviewed report on claims for WLB.
2/12/2019	A. Roque	1.7	Analyzed financial data from debtor related to claims.
2/12/2019	A. Roque	1.6	Analyzed financial data from debtor related to claims.
2/12/2019	M. Yastrebova	1.0	Updated UCC presentation to reflect comments from team.
2/12/2019	E. Ordway	0.6	Edited updated claims report for the Committee.
2/12/2019	D. Blackburn	0.6	Review analysis of reserves of debtor
2/12/2019	D. Blackburn	0.5	Participated in weekly professional call related to leases.
2/12/2019	M. Yastrebova	0.3	Continued to prepare slides for UCC presentation related to updated claims estimates.
2/12/2019	C. Kearns	0.3	Reviewed report for the Committee re: claims update.
2/13/2019	A. Roque	1.6	Analyzed financial data from debtor related to claims.

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Date	Professional	Hours	Description
11. Claim Analysis/Accounting			
2/14/2019	A. Roque	0.7	Analyzed financial data from debtor related to claims.
2/19/2019	A. Roque	1.3	Analyzed financial data from debtor related to claims.
2/19/2019	A. Roque	1.2	Analyzed financial data from debtor related to claims.
2/19/2019	D. Blackburn	0.3	Reviewed secured claims analysis.
2/19/2019	D. Blackburn	0.3	Reviewed tax liabilities analysis.
2/19/2019	D. Blackburn	0.3	Reviewed updated 503(b)(9) claims analysis.
2/20/2019	A. Roque	1.6	Analyzed financial data from debtor related to claims.
2/20/2019	M. Yastrebova	0.9	Analyzed first day motion relief data to estimate remaining relief payments budget.
2/22/2019	A. Roque	1.7	Analyzed financial data from debtor related to claims.
2/22/2019	E. Ordway	0.5	Reviewed updated administration claim and current payment data.
2/22/2019	D. Blackburn	0.3	Reviewed Caterpillar Contracts.
2/22/2019	D. Blackburn	0.3	Reviewed debtor schedule of Cure amounts.
2/26/2019	E. Ordway	0.9	Prepared report on claims.
2/26/2019	A. Roque	0.7	Analyzed financial data from debtor related to claims.
2/27/2019	A. Roque	0.8	Analyzed financial data from debtor related to claims.
2/27/2019	E. Ordway	0.3	Finalized claims report for Committee.
2/28/2019	A. Roque	0.7	Analyzed financial data from debtor related to claims.

Task Code Total Hours**85.1****12. Statements and Schedules**

1/5/2019	D. Blackburn	1.6	Reviewed updated debtor schedules and analysis.
1/5/2019	D. Blackburn	0.9	Reviewed statements and schedules presentaion for the Committee.
1/5/2019	D. Blackburn	0.4	Continued review of statements and schedules presentaion for the Committee.
1/14/2019	M. Yastrebova	0.2	Reviewed payments made within 90 days of filing.

Date	Professional	Hours	Description
12. Statements and Schedules			
<i>Task Code Total Hours</i>		<u>3.1</u>	
13. Intercompany Transactions/Balances			
1/7/2019	M. Yastrebova	2.9	Analyzed 2015-2017 intercompany balances by each entity and year to check for any significant variances.
1/7/2019	A. Roque	0.8	Analyzed intercompany data received from Debtor.
1/8/2019	M. Yastrebova	1.7	Analyzed 2018 intercompany net balances as compared to historical balances.
1/8/2019	M. Yastrebova	0.9	Prepared charts illustrating variances in 2015-2018 intercompany balances.
1/9/2019	A. Roque	0.8	Analyzed intercompany data received from Debtor.
1/15/2019	M. Yastrebova	0.2	Updated intercompany balances analysis to reflect first day motion payments.
<i>Task Code Total Hours</i>		<u>7.3</u>	
14. Executory Contracts/Leases			
1/19/2019	M. Yastrebova	1.5	Prepared a summary of contracts/leases to be assumed for UCC members.
2/6/2019	M. Yastrebova	2.9	Continued review of documents related to cure payments.
2/6/2019	M. Yastrebova	2.9	Reviewed documents related to cure payments.
2/6/2019	M. Yastrebova	0.6	Continued review of documents related to cure payments.
2/7/2019	M. Yastrebova	1.2	Analyzed A&M cure payments schedule.
2/8/2019	M. Yastrebova	2.4	Analyzed A&M cure payments schedule.
2/13/2019	M. Yastrebova	2.5	Analyzed revised cure payments schedule.
2/19/2019	M. Yastrebova	0.5	Reviewed documents related to Talen agreement.
2/20/2019	M. Yastrebova	1.1	Analyzed list of assumed/rejected/TBD contracts list received from A&M.
2/20/2019	M. Yastrebova	0.5	Attended a call with Jefferies and A&M re: rejection damages.
2/21/2019	M. Yastrebova	2.9	Created analysis related to assumed/rejected contracts.
2/21/2019	M. Yastrebova	2.2	Continued to create analysis related to assumed/rejected contracts.

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Date	Professional	Hours	Description
14. Executory Contracts/Leases			
2/21/2019	M. Yastrebova	0.7	Reviewed executory contracts in order to create rejection analysis.
2/21/2019	M. Yastrebova	0.5	Reviewed documents related to Talen agreement.
2/22/2019	M. Yastrebova	2.2	Analyzed list of assumed/rejected contracts to date.
2/22/2019	J. Surdoval	2.2	Review of draft contract rejection schedule.
2/22/2019	J. Surdoval	1.1	Summary off draft contract rejection schedule for Counsel.
2/22/2019	M. Yastrebova	0.8	Reviewed Ohio CAT contracts to determine which ones will be rejected or assumed.
2/26/2019	M. Yastrebova	1.7	Analyzed data received from A&M re: rejected contracts.
2/28/2019	M. Yastrebova	0.8	Analyzed rejection damages schedule received from A&M.
Task Code Total Hours		31.2	
19. Cash Flow/Cash Management Liquidity			
2/12/2019	D. Blackburn	1.1	Reviewed royalty claims analysis.
2/16/2019	D. Blackburn	0.3	Review stipulation and Agreed Order related to DIP.
2/19/2019	J. Surdoval	1.2	Fee estimates for Plan and Counsel.
2/19/2019	D. Blackburn	0.3	Reviewed debtor WLB Sources and Uses analysis.
Task Code Total Hours		2.9	
27. Plan of Reorganization/Disclosure Statement			
1/10/2019	E. Ordway	1.0	Participated in conference call with Committee to discuss Plan proposals.
1/10/2019	E. Ordway	0.5	Analyzed Waterfall analysis prepared by Jeffries.
1/11/2019	D. Blackburn	0.5	Reviewed Plan Term Sheet for WLB.
1/13/2019	C. Kearns	0.1	Emailed with Counsel re: status of lien related negotiations.
1/14/2019	C. Kearns	0.3	Reviewed mark up to draft settlement term sheet.
1/14/2019	E. Ordway	0.2	Participated in conference call with Committee to discuss settlement.
1/14/2019	D. Blackburn	0.2	Reviewed Committee Counter Proposal to WLB Plan Term Sheet.
1/14/2019	E. Ordway	0.2	Reviewed revised term sheets.

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Date	Professional	Hours	Description
27. Plan of Reorganization/Disclosure Statement			
1/16/2019	D. Blackburn	0.4	Reviewed Jeffries Waterfall analysis regarding Plan discussions.
1/16/2019	C. Kearns	0.1	Emailed with Morrison Foerster on status of settlement discussions.
1/17/2019	E. Ordway	0.3	Reviewed updated term sheet and Counsel's correspondence thereon.
1/18/2019	E. Ordway	0.4	Read 1113-1114 motion and Counsel's report thereon.
1/18/2019	E. Ordway	0.3	Participated in conference call with Committee to be briefed by Counsel on settlement status.
1/18/2019	E. Ordway	0.3	Reviewed revised term sheets for settlement.
1/19/2019	D. Blackburn	1.5	Reviewed Notice of Plan Supplement from Debtors.
1/19/2019	D. Blackburn	0.3	Reviewed Notice of Plan Supplement from debtors.
1/19/2019	D. Blackburn	0.2	Review notice of agreement from debtors.
1/21/2019	D. Blackburn	0.4	Reviewed revised settlement term sheet.
1/21/2019	D. Blackburn	0.4	Reviewed changes to UCC Term Sheet to debtors and lenders.
1/21/2019	D. Blackburn	0.3	Reviewed UCC Term Sheet to debtors and lenders.
1/21/2019	E. Ordway	0.2	Read Counsel's report on negotiations with lenders.
1/21/2019	D. Blackburn	0.2	Reviewed lender comments to UCC Term Sheet.
1/21/2019	D. Blackburn	0.2	Reviewed Notice filed from debtors.
1/21/2019	C. Kearns	0.1	Emailed with Counsel re: developments in settlement discussions with.
1/23/2019	E. Ordway	1.1	Read revised POR.
1/23/2019	C. Kearns	0.4	Participated in status call with Morrison Foerster and Jefferies teams re: settlement status.
1/23/2019	C. Kearns	0.2	Reviewed draft stipulation re: settlement.
1/24/2019	D. Blackburn	1.6	Continued review of the debtors Amended Chapter 11 Plan.
1/24/2019	D. Blackburn	1.0	Reviewed the debtors Amended Chapter 11 Plan.
1/24/2019	E. Ordway	1.0	Reviewed updated POR draft.
1/24/2019	D. Blackburn	0.9	Continued review of the debtors Amended Chapter 11 Plan.

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Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
27. Plan of Reorganization/Disclosure Statement			
1/24/2019	C. Kearns	0.8	Reviewed redline to POR.
1/24/2019	D. Blackburn	0.5	Continued review of the debtors Amended Chapter 11 Plan.
1/24/2019	E. Ordway	0.4	Read pleading from UCC supporting plan.
1/25/2019	J. Surdoval	1.6	Reviewed draft Plan.
1/25/2019	D. Blackburn	0.4	Reviewed UCC Statement related to Plan Confirmation.
1/27/2019	D. Blackburn	0.3	Reviewed Motion regarding closing of Chapter 11 Cases.
1/27/2019	D. Blackburn	0.3	Reviewed the UCC Statement in Support of Plan Confirmation.
1/28/2019	E. Ordway	0.3	Read Counsel's summary of Plan objection items.
1/28/2019	D. Blackburn	0.2	Reviewed various Plan Confirmation Objections.
1/31/2019	E. Ordway	0.5	Read Counsel's report and related pleadings re: 1113/1114 matters.
2/3/2019	D. Blackburn	0.5	Reviewed UCC Adequate Protection Objection.
2/4/2019	D. Blackburn	0.4	Reviewed Order Approving Modifications to debtor motions.
2/12/2019	D. Blackburn	0.9	Reviewed estimated unsecured creditor recovery analysis.
2/14/2019	D. Blackburn	0.5	Reviewed summary of intercompany settlement agreement.
2/15/2019	D. Blackburn	0.4	Reviewed updated UCC Term Sheet.
2/16/2019	D. Blackburn	0.5	Reviewed debtor counsel comments to Debt Financing..
2/17/2019	D. Blackburn	0.5	Reviewed comparison of settlement agreement to prior Committee proposals.
2/18/2019	E. Ordway	0.3	Prepared for conference call by reviewing term sheet outlines.
2/20/2019	J. Surdoval	0.4	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies (J. Dai) related to plan negotiations.
2/20/2019	C. Kearns	0.4	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies (J. Dai) related to plan negotiations.
2/20/2019	A. Roque	0.4	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies (J. Dai) related to plan negotiations.
2/20/2019	A. Roque	0.4	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (J. Dai) related to plan negotiations.

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Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
27. Plan of Reorganization/Disclosure Statement			
2/20/2019	J. Surdoval	0.3	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (J. Dai) related to plan negotiations.
2/20/2019	C. Kearns	0.3	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (J. Dai) related to plan negotiations.
2/21/2019	D. Blackburn	0.5	Reviewed updated UCC Term Sheet.
2/22/2019	D. Blackburn	2.2	Reviewed debtor Amended Plan.
2/22/2019	D. Blackburn	0.5	Reviewed objections to Intercompany settlement.
2/22/2019	D. Blackburn	0.5	Reviewed updated settlement term sheet.
2/26/2019	D. Blackburn	0.6	Review UCC statement related to settlement.
Task Code Total Hours		30.6	
31. Planning			
1/2/2019	A. Roque	0.5	Reviewed work streams and prepared data request to A&M.
1/4/2019	M. Yastrebova	0.6	Updated request list re: missing items.
1/8/2019	M. Yastrebova	0.2	Revised list of requested data items to address expert comments.
Task Code Total Hours		1.3	
32. Document Review			
1/2/2019	E. Ordway	0.4	Read Judge's order re: Coal Act issues.
1/4/2019	A. Roque	1.0	Reviewed updated diligence items received from Debtor and summarized data for Counsel.
1/7/2019	M. Yastrebova	1.3	Reviewed available surety bonds and OPEB documents.
1/7/2019	M. Yastrebova	0.6	Reviewed information received to date to update list of requested data items.
1/9/2019	A. Roque	0.7	Reviewed case documents filed by debtor.
1/16/2019	E. Ordway	0.3	Reviewed Board data.
1/25/2019	D. Blackburn	0.4	Reviewed counsel prepared summary of recent debtro filings.
1/25/2019	D. Blackburn	0.2	Reviewed debtor application.
1/26/2019	D. Blackburn	0.5	Reviewed motion filed by debtors.

Date	Professional	Hours	Description
32. Document Review			
1/26/2019	D. Blackburn	0.2	Reviewed debtor application.
2/5/2019	A. Roque	1.1	Reviewed case documents.
2/8/2019	D. Blackburn	0.5	Reviewed debtor Emergency Motion.
2/8/2019	M. Yastrebova	0.4	Updated list of requested data to reflect missing items to date.
2/18/2019	D. Blackburn	1.8	Reviewed final plan orders.
2/19/2019	D. Blackburn	1.6	Reviewed final plan orders.
2/23/2019	D. Blackburn	1.0	Reviewed Coal Act Settlement agreement.
2/25/2019	D. Blackburn	0.7	Reviewed various debtor filings and pleadings
2/26/2019	D. Blackburn	0.7	Reviewed debtor emergency motion.
Task Code	Total Hours	13.4	
Total Hours		238.2	

Westmoreland Coal Company, et al.



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Exhibit A: Time Detail - WMLP

For the Period 1/1/2019 through 2/28/2019

Date	Professional	Hours	Description
01. Asset Acquisition/Disposition			
1/9/2019	C. Kearns	0.3	Reviewed presentation on current situation re: the Oxford and Buckingham mines.
1/19/2019	E. Ordway	0.4	Reviewed bidding procedures for WMLP assets.
1/21/2019	E. Ordway	0.5	Reviewed Buskingham sale documents.
1/21/2019	C. Kearns	0.3	Reviewed MLP proposed bid procedures.
1/21/2019	E. Ordway	0.2	Read notice of auction cancellation.
1/31/2019	C. Kearns	0.5	Reviewed bid submission.
2/11/2019	D. Blackburn	0.4	Participated in UCC Professionals call related to Kemmerer sale.
2/11/2019	C. Kearns	0.4	Participated in status call with Motif and Jefferies teams re: status of Kemmerer mine sale and related issues including estimates claims.
2/11/2019	E. Ordway	0.3	Read correspondence regarding Kemmerer transaction.
2/11/2019	C. Kearns	0.2	Emailed with Counsel re: status of discussions with lenders re: Kemmerer sale and related issues.
2/12/2019	J. Surdoval	0.4	Participated on call with Counsel (D. Harris) and Jeffries (J. Dai) related to Kemmerer.
2/13/2019	E. Ordway	0.3	Red correspondence re: bidding for Kemmerer.
2/13/2019	C. Kearns	0.3	Reviewed Stalking Horse Kemmerer mine.
2/14/2019	C. Kearns	0.5	Reviewed current bid re: Kemmerer.
2/15/2019	C. Kearns	0.1	Emailed with Counsel re: Kemmerer Auction.
2/18/2019	E. Ordway	0.2	Reviewed correspondence relating to auction.
2/22/2019	D. Blackburn	0.6	Review Bid summary document prepared by Jefferies.
Task Code Total Hours		5.9	

07. Interaction/Meetings with Debtors/Counsel

Berkeley Research Group, LLC

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Date	Professional	Hours	Description
07. Interaction/Meetings with Debtors/Counsel			
2/20/2019	J. Surdoval	1.1	Review of materials sent by A&M related to first day motion payments.
2/20/2019	J. Surdoval	0.6	Call with A&M related to contract rejections and first day motion payments.
2/27/2019	A. Roque	0.3	Participated on weekly call with professionals.
Task Code Total Hours		2.0	
08. Interaction/Meetings with Creditors			
1/2/2019	A. Roque	1.5	Reviewed filings and materials in preparation for Retiree Committee call
1/2/2019	J. Surdoval	0.4	Participated in weekly professionals call with Morrison Foerster (L. Marinuzzi) and Jefferies (J. Dai) related to upcoming hearings.
1/2/2019	J. Surdoval	0.2	Participated in weekly Committee call with Morrison Foerster (L. Marinuzzi), Jefferies (J. Dai) and Committee Members related to upcoming hearings.
1/2/2019	A. Roque	0.2	Participated on weekly Committee call.
1/7/2019	C. Kearns	0.3	Emailed with Counsel (Marinuzzi) re: status of negotiations with the secured parties in the two debt stacks.
1/9/2019	D. Blackburn	0.7	Participated in WLB Weekly UCC call.
1/9/2019	E. Ordway	0.7	Participated in call with Committee.
1/9/2019	C. Kearns	0.7	Participated in call with the Committee re: lien challenge status, Oxford "option" and other current case issues.
1/9/2019	J. Surdoval	0.7	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies (J. Dai) and Committee.
1/9/2019	A. Roque	0.7	Participated on weekly Committee call.
1/9/2019	E. Ordway	0.7	Prepared for call with Case Professionals by reviewing agenda and claims data.
1/9/2019	D. Blackburn	0.6	Reviewed Jeffries Project Buffalo materials in advance of weekly Committee call
1/9/2019	E. Ordway	0.5	Participated in call with Attorney and Jeffries to discuss case status and Committee call.
1/9/2019	D. Blackburn	0.4	Participated in WLB weekly UCC Professionals Call.
1/9/2019	J. Surdoval	0.4	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies (J. Dai).

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Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
1/9/2019	A. Roque	0.3	Reviewed materials and agenda for Committee call
1/10/2019	D. Blackburn	0.9	Participated in WLB Call with committee regarding Plan and various legal issues.
1/16/2019	D. Blackburn	0.8	Participated in WLB Weekly UCC call.
1/16/2019	C. Kearns	0.8	Participated in call with the Committee re: settlement status, potential bids, liquidity update and retiree issues.
1/16/2019	E. Ordway	0.8	Participated in Committee conference call.
1/16/2019	J. Surdoval	0.8	Participated in weekly Committee call with Counsel (L. Marinuzzi) and Jefferies.
1/16/2019	D. Blackburn	0.8	Reviewed Jeffries Project Buffalo materials in advance of weekly Committee call
1/16/2019	D. Blackburn	0.4	Participated in WLB weekly UCC Professionals Call.
1/16/2019	C. Kearns	0.4	Participated in status call with Morrison Foerster and Jefferies teams re: potential bids for assets, liquidity and settlement discussion status.
1/16/2019	J. Surdoval	0.4	Participated in weekly professionals call with Counsel (L. Marinuzzi) and Jefferies.
1/16/2019	E. Ordway	0.2	Prepared for call with Counsel and Jeffries by reviewing agenda and presentation materials.
1/23/2019	A. Roque	0.4	Participated on weekly professionals call.
1/24/2019	E. Ordway	0.6	Read Counsel's report on recent filings and related documents.
1/30/2019	A. Roque	0.4	Participated on weekly professionals call.
2/11/2019	M. Yastrebova	0.5	Attended call with professionals.
2/13/2019	D. Blackburn	0.3	Reviewed draft Motion related to WMLP debtor.
2/18/2019	E. Ordway	0.4	Participated in conference call with Committee to discuss WMLP situation.
2/24/2019	M. Yastrebova	0.5	Attended call with professionals.
2/24/2019	J. Surdoval	0.5	Participated in conference call with Committee, Counsel (L. Marinuzzi) and Jefferies (L. Szlezinger) related to WMLP negotiations.
2/24/2019	E. Ordway	0.4	Participated in call with Committee to discuss settlement.
2/24/2019	A. Roque	0.4	Participated in call with Committee to discuss settlement.

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Date	Professional	Hours	Description
08. Interaction/Meetings with Creditors			
Task Code Total Hours		19.7	
10. Recovery/SubCon/Lien Analysis			
2/12/2019	C. Kearns	0.4	Reviewed status of MLP settlement discussions including Waterfall requested by Counsel.
2/18/2019	C. Kearns	0.1	Emailed with Morrison Foerster re: redline to draft settlement -MLP Lenders.
2/19/2019	C. Kearns	0.5	Reviewed status of negotiations with MLP lenders.
2/19/2019	E. Ordway	0.3	Read correspondence re: settlement discussions with WMLP lenders.
2/24/2019	C. Kearns	0.5	Participated in Committee call to review and approve MLP settlement.
2/24/2019	C. Kearns	0.4	Reviewed redline to settlement term sheet with MLP lenders.
Task Code Total Hours		2.2	
11. Claim Analysis/Accounting			
1/3/2019	A. Roque	1.0	Analyzed cash and contract data provided by A&M.
1/6/2019	D. Blackburn	0.5	Reviewed Adjusted Balance Sheet Claims and roll-forward for Committee.
1/8/2019	D. Blackburn	0.4	Reviewed details of Credit Bid received from WMLP in relation to impact on unsecured creditors.
1/8/2019	C. Kearns	0.4	Reviewed draft of potential credit bid by lenders.
1/9/2019	M. Yastrebova	2.6	Reviewed A&M claims estimates in preparation for a call with A&M re: claims estimates.
1/9/2019	M. Yastrebova	2.4	Reconciled claim amounts as reported in register vs. A&M estimates.
1/9/2019	A. Roque	1.1	Analyzed claims data received from Debtor.
1/10/2019	M. Yastrebova	2.4	Reconciled revised A&M claim estimates to consolidating BS.
1/10/2019	J. Surdoval	1.2	Commenced analysis of Debtors claims schedule.
1/10/2019	A. Roque	0.7	Analyzed claims data received from Debtor.
1/11/2019	M. Yastrebova	2.2	Continued to prepare bridge analysis re: claims at filing vs. claims at 11/30 balance sheet date.
1/11/2019	A. Roque	1.0	Analyzed claims data received from Debtor.

Date	Professional	Hours	Description
11. Claim Analysis/Accounting			
1/11/2019	E. Ordway	0.8	Reviewed upwards claims data provided by Debtors and directed staff in its review.
1/11/2019	D. Blackburn	0.6	Review draft updated adjusted claims analysis for the Committee.
1/14/2019	A. Roque	1.0	Analyzed claims data received from Debtor.
1/14/2019	E. Ordway	0.7	Reviewed claims analysis prepared by staff.
1/15/2019	A. Roque	1.0	Analyzed claims data received from Debtor.
1/16/2019	J. Surdoval	1.5	Review of claims analysis.
1/16/2019	A. Roque	0.5	Analyzed claims data received from Debtor.
1/17/2019	M. Yastrebova	0.3	Prepared exhibit with summary of remaining claims.
1/18/2019	M. Yastrebova	1.5	Updated bridge analysis re: claims adjusted for relief payments.
1/20/2019	D. Blackburn	0.2	Reviewed debtor draft of contracts to be assumed.
1/22/2019	M. Yastrebova	1.5	Updated bridge analysis re: claims adjusted for relief payments.
1/24/2019	J. Surdoval	1.5	Reviewed claims draft motion.
1/29/2019	A. Roque	0.5	Reviewed case documents related to claims analysis.
1/29/2019	C. Kearns	0.2	Emailed with Counsel seek re: cure and claims status - Oxford.
2/5/2019	A. Roque	0.3	Analyzed updated claims data.
2/7/2019	A. Roque	0.3	Analyzed financial data from debtor related to claims.
2/8/2019	J. Surdoval	0.6	Participation in call with Jefferies related to WMLP claims.
2/8/2019	M. Yastrebova	0.5	Prepared BRG adjusted WMLP claims estimates.
2/10/2019	A. Roque	0.3	Analyzed financial data from debtor related to claims.
2/11/2019	M. Yastrebova	0.7	Attended call with professionals re: claims estimates.
2/11/2019	J. Surdoval	0.7	Participated in call with Counsel (D. Harris) and Jefferies (L. Marinuzzi) related to claims.
2/11/2019	A. Roque	0.7	Participated in call with Counsel (D. Harris) and Jefferies (L. Marinuzzi) related to claims.

Date	Professional	Hours	Description
11. Claim Analysis/Accounting			
2/11/2019	A. Roque	0.6	Participated in call with A&M and Jefferies related to claims for WMLP.
2/11/2019	J. Surdoval	0.6	Participated in call with A&M and Jefferies related to claims for WMLP.
2/11/2019	M. Yastrebova	0.5	Attended call with professionals re: claims estimates.
2/11/2019	A. Roque	0.5	Participated in call with Counsel (L. Marinuzzi) related to proposed MLP deal term sheet.
2/11/2019	J. Surdoval	0.5	Participated in call with Counsel (L. Marinuzzi) related to proposed MLP deal term sheet.
2/11/2019	J. Surdoval	0.4	Reviewed updated claims estimates for WMLP.
2/11/2019	A. Roque	0.3	Analyzed financial data from debtor related to claims.
2/12/2019	J. Surdoval	0.5	Reviewed report on updated claims for WMLP.
2/12/2019	A. Roque	0.4	Analyzed financial data from debtor related to claims.
2/12/2019	A. Roque	0.3	Analyzed financial data from debtor related to claims.
2/13/2019	A. Roque	0.4	Analyzed financial data from debtor related to claims.
2/14/2019	A. Roque	0.3	Analyzed financial data from debtor related to claims.
2/19/2019	A. Roque	0.5	Analyzed financial data from debtor related to claims.
2/20/2019	A. Roque	0.4	Analyzed financial data from debtor related to claims.
2/22/2019	A. Roque	0.3	Analyzed financial data from debtor related to claims.
2/26/2019	A. Roque	0.3	Analyzed financial data from debtor related to claims.
2/27/2019	A. Roque	0.2	Analyzed financial data from debtor related to claims.
2/28/2019	A. Roque	0.2	Analyzed financial data from debtor related to claims.

Task Code Total Hours	39.0
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12. Statements and Schedules

1/5/2019	D. Blackburn	1.6	Reviewed updated debtor schedules and analysis.
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Task Code Total Hours	1.6
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13. Intercompany Transactions/Balances

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
13. Intercompany Transactions/Balances			
1/7/2019	M. Yastrebova	2.1	Continued to 2015-2017 intercompany balances by each entity and year to check for any significant variances.
1/7/2019	A. Roque	0.8	Analyzed intercompany information received from Debtor.
1/8/2019	M. Yastrebova	0.7	Reviewed first day schedules for intercompany balances data.
1/9/2019	A. Roque	0.8	Analyzed intercompany information received from Debtor.
Task Code Total Hours		4.4	
14. Executory Contracts/Leases			
1/16/2019	E. Ordway	0.4	Participated in call with Counsel and Jeffries to discuss cue status and next steps.
1/19/2019	E. Ordway	0.2	Reviewed contract assumption data for Committee members.
2/12/2019	M. Yastrebova	0.5	Participated in a call with Jefferies re: updates related to Kemmerer Lease.
2/19/2019	J. Surdoval	1.6	Review of Colstrip and Talen agreements.
2/21/2019	J. Surdoval	2.1	Review of Colstrip and Talen agreements fro contract rejections.
2/22/2019	M. Yastrebova	2.5	Reviewed documents to determine assumed/rejected contracts in connection with Kemmerer sale.
2/27/2019	J. Surdoval	2.1	Edits to craft report on contract assumptions for Committee.
Task Code Total Hours		9.4	
19. Cash Flow/Cash Management Liquidity			
2/14/2019	D. Blackburn	0.6	Reviewed debtor WMLP Sources and Uses analysis.
Task Code Total Hours		0.6	
27. Plan of Reorganization/Disclosure Statement			
1/10/2019	C. Kearns	0.4	Reviewed waterfall analysis to assist Committee in evaluating possible settlement.
1/15/2019	C. Kearns	0.3	Reviewed status of WMLP related Plan discussions.
1/16/2019	C. Kearns	0.2	Reviewed materials for the Committee - waterfall on proposed settlement, liquidity and claims update.
1/24/2019	C. Kearns	0.3	Reviewed draft UCC statement re: settlement with the WMLP lenders.
1/29/2019	E. Ordway	0.4	Read communications re: Plan status and M&A status.

Berkeley Research Group, LLC

Invoice for the 1/1/2019 - 2/28/2019 Period

Date	Professional	Hours	Description
27. Plan of Reorganization/Disclosure Statement			
2/12/2019	D. Blackburn	0.9	Reviewed estimated unsecured creditor recovery analysis.
2/13/2019	D. Blackburn	0.6	Reviewed estimated unsecured creditor recovery analysis.
2/14/2019	E. Ordway	0.3	Reviewed sources and uses for WMLP Plan.
2/14/2019	E. Ordway	0.3	Reviewed term sheet proposals for WMLP POR.
2/18/2019	J. Surdoval	0.4	Participated in Committee call with Counsel (L. Marinuzzi) and Jefferies (J. Dai) regarding WMLP Plan negotiations.
2/18/2019	E. Ordway	0.4	Read correspondence on WMLP POR proposals.
2/18/2019	D. Blackburn	0.3	Reviewed updated UCC Term Sheet.
2/19/2019	E. Ordway	0.3	Read revised term sheet for WMLP deal.
2/24/2019	D. Blackburn	0.5	Reviewed updated settlement term sheet.
2/24/2019	E. Ordway	0.4	Reviewed updated term sheet.
Task Code Total Hours		6.0	
31. Planning			
1/2/2019	A. Roque	0.5	Reviewed work streams and prepared data request to A&M.
Task Code Total Hours		0.5	
32. Document Review			
1/4/2019	A. Roque	1.0	Reviewed diligence items received from Debtor and summarized for Counsel.
1/9/2019	A. Roque	0.7	Reviewed case documents filed by debtor.
2/2/2019	C. Kearns	0.4	Reviewed draft objection to adequate protection motion by MLP lenders.
2/2/2019	E. Ordway	0.2	Read draft of objection to adequate protection for MLP industry.
2/5/2019	A. Roque	0.3	Reviewed case documents.
2/15/2019	C. Kearns	0.4	Reviewed draft standing motion re: the MLP.
Task Code Total Hours		3.0	
Total Hours		94.3	

Westmoreland Coal Company, et al.**Berkeley Research Group, LLC****Exhibit B: Expense Detail**

For the Period 1/1/2019 through 2/28/2019

Date	Professional	Amount	Description
03. Travel - Taxi			
1/1/2019	E. Ordway	\$56.95	Business Travel - Taxi to airport - Westmoreland - 12/4/2018.
1/7/2019	M. Yastrebova	\$63.14	Traveling home from NJ office to work on the case.
1/7/2019	M. Yastrebova	\$67.30	Traveling to NJ office to work on the case.
1/9/2019	M. Yastrebova	\$11.27	Taxi home after working late on deliverable for the case.
2/11/2019	M. Yastrebova	\$15.30	Taxi home after working late on deliverable for the case.
Expense Category Total		\$213.96	
20. Data Research			
2/28/2019	BRG Direct	\$19.70	Pacer research charges.
Expense Category Total		\$19.70	
Total Expenses		\$233.66	