

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

)	
In re:)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
)	
Debtors.)	(Jointly Administered)
)	
)	Re: Docket No. 517

I, Robert A. Campagna, under penalty of perjury, declare as follows:

1. I am a Managing Director with Alvarez & Marsal North America, LLC (together with employees of its professional service provider affiliates (all of which are wholly-owned by its parent company and employees), its wholly-owned subsidiaries and independent contractors, “**A&M**”), a restructuring advisory services firm with numerous offices throughout the country. I submit this declaration (this “**Supplemental Declaration**”) to supplement my prior declarations that have been submitted in connection with A&M’s on-going retention in these chapter 11 cases. Unless otherwise stated in this Supplemental Declaration, I have personal knowledge of the facts set forth herein or have been informed of such matters by professionals of A&M. To the extent any information disclosed herein requires amendment or modification upon A&M’s completion of further review or as additional party-in-interest information becomes available to it, a further supplemental declaration reflecting such amended or modified information will be submitted to the Court.

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 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.

2. On October 9, 2018 (the “Petition Date”), Westmoreland Coal Company and its affiliated debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”) commenced these cases by filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Delaware (the “Court”).

3. On October 18, 2018 the Debtors filed their *Application For Entry of an Order Authorizing the Retention and Employment of Alvarez & Marsal North America, LLC as Restructuring Advisor for the Debtors nunc pro tunc to the Petition Date* (the “Application”) and attached thereto was a declaration of Robert A. Campagna in support of the Application (the “Prior Declaration”) [Docket No. 210].

4. On November 15, 2018, the Court entered the Order Authorizing the Retention and Employment of Alvarez & Marsal North America, LLC as Restructuring Advisor for the Debtors Nunc Pro Tunc to the Petition Date [Docket No. 517].

5. Westmoreland Coal Company and certain of its affiliates (the “WLB Debtors”) emerged from chapter 11 on March 15, 2019. A&M continues to perform post-emergence services for the WLB Debtors at the direction of the Plan Administrator in connection with his efforts in seeking to wind down the affairs of the WLB Debtors. A&M has agreed with the WLB Debtors that it will not take any position adverse to Westmoreland Resources GP LLP and Westmoreland Resource Partners, LP and their subsidiaries who remain Debtors in these Chapter 11 cases.

6. I submit this Supplemental Declaration to disclose certain additional information that has become available to A&M since the filing of the Prior Declaration. Capitalized terms used herein and not otherwise defined have the respective meanings set forth in the Prior Declaration.

ADDITIONAL POTENTIAL PARTIES IN INTEREST

7. In connection with its on-going retention by the Debtors in these cases, A&M has undertaken an ongoing analysis to determine whether any material relevant facts or relationships have arisen or discovered. In connection therewith, it has come to A&M's attention that the entities identified on Schedule A hereto ("New Parties") are professionals involved in the Debtors Chapter 11 cases who were not identified on Schedule A to the Prior Declaration. The New Parties together with the parties identified on Schedule A to the Prior Declaration are hereinafter referred to as the "Potential Parties in Interest"

8. Based on the Firm Procedures described in the Prior Declaration, the relationships with the New Parties are identified on Schedule B hereto.

9. Based on the results of its review, to the best of my knowledge, except as set forth in the Prior Declaration, A&M does not have an active relationship with any of the Potential Parties in Interest in matters relating to the Debtors' chapter 11 cases.

10. If any new material relevant facts or relationships are discovered or arise, A&M will promptly file a supplemental declaration.

[Remainder of page intentionally left blank.]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct.

Dated April 22, 2019

/s/ Robert A. Campagna

Robert A. Campagna
Alvarez & Marsal North America, LLC
Managing Director

SCHEDULE A

New Potential Parties in Interest

363 Sale Parties

CCU Coal and Construction, LLC
Tom Clarke

Bankruptcy Professionals

Bradley Arabt Boulton Cummings
Drinker Biddle & Reith LLP
Squire Patton Boggs

Contract Counterparties

Avista Corporation
CAPT. and DANA, Inc.
CCG Advisors LLC
Coal Network, LLC
CONSOL Mining Company LLC
Leaf Capital Funding, LLC
NASDAQ Corporation Solutions, LLC
NASDAQ Stock Market LLC
Patriot Consulting Technology Group, LLC
Pay Governance LLC
Storm Consulting LLC
Tuscarawas County Commissioners
Worcester, Theodore E

Known Affiliates/JVs

Old Westmoreland Mining LLC
Westmoreland Mining Holdings, LLC

UCC Professionals

Berkeley Research Group, LLC
Cole Schotz P.C.
Jefferies LLC
Morrison & Foerster LLP

Vendors

3D-P
BODEC, Inc.
CVS Caremark
Elite Industrial, LLC
GMS Mine Repair & Maintenance
GT NIX Construction Inc.
MetLife
MK Weeden Construction
Mustang Machinery Company Ltd
RelaDyne West LLC
Westech

SCHEDULE B

Known Connections to Potential Parties in Interest in Unrelated Matters

Current and Former Clients of A&M and/or its Affiliates²

CVS Caremark
Jefferies LLC
MetLife
NASDAQ Corporate Solutions, LLC
RelaDyne West LLC

Significant Equity Holders of Current and Former A&M Clients³

Clarke, Tom
CVS Caremark
Jefferies LLC
MetLife

Creditors/Noteholders in A&M Engagements⁴

Jefferies LLC

Professionals & Advisors⁵

Berkeley Research Group, LLC
Cole Schotz PC
Drinker Biddle & Reathh LLP
Jefferies LLC
Morrison & Foerster LLP
Squire Patton Boggs

A&M Vendors⁶

Cole Schotz PC
MetLife
Morrison & Foerster LLP
Squire Patton Boggs

² A&M and/ or an affiliate is currently providing or has previously provided certain consulting or interim management services to these parties or their affiliates (or, with respect to those parties that are investment funds or trusts, to their portfolio or asset managers or their affiliates) in wholly unrelated matters.

³ These parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds or trusts managed by such managers) are significant equity holders of clients or former clients of A&M or its affiliates in wholly unrelated matters.

⁴ A&M is currently advising or has previously advised these parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds managed by such managers) as noteholders or

creditors or various creditors' or noteholders' committees in which these parties or their affiliates were members or which represented the interests of these parties or their affiliates.

⁵ These professionals have represented clients in matters where A&M was also an advisor (or provided interim management services) to the same client. In certain cases, these professionals may have engaged A&M on behalf of such client.

⁶ These parties or their affiliates provide or have provided products, goods and/or services (including but not limited to legal representation) to A&M and/or its affiliates