

**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)
)	

**SUPPLEMENTAL DECLARATION OF MARC D. PUNTUS
IN CONNECTION WITH THE RETENTION AND
EMPLOYMENT OF CENTERVIEW PARTNERS LLC
AS FINANCIAL ADVISOR AND INVESTMENT BANKER
FOR THE DEBTORS AND DEBTORS IN POSSESSION**

I, Marc D. Puntus, hereby declare and state as follows to the best of my knowledge, information and belief:

1. I am a Partner and Co-Head of the Debt Advisory and Restructuring Practice of Centerview Partners LLC (“Centerview”), which has its principal office at 31 West 52nd Street, 22nd Floor, New York, New York 10019. I am authorized to execute this declaration (the “Supplemental Declaration”) on behalf of Centerview in connection with the retention and employment of Centerview as financial advisor and investment banker for the debtors and debtors in possession effective *nunc pro tunc* to the Petition Date. Unless otherwise indicated herein, the statements in this Supplemental Declaration are based on my personal knowledge, my discussions with other employees of Centerview and my discussions with the Debtors’ other advisors.

¹ Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the Debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent 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 18, 2018, the Debtors² filed the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Centerview Partners LLC as Financial Advisor and Investment Banker for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the "Application") [Docket No. 209].³ In support of the Application, the Debtors filed the *Declaration of Marc Puntus in Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Centerview Partners LLC as Financial Advisor and Investment Banker for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the "Initial Declaration") as Exhibit C to the Application [Docket No. 209]. On November 14, 2018, the Court entered an order granting the Application and authorizing the employment and retention of Centerview as financial advisor and investment banker for the Debtors [Docket No. 494].

3. The Initial Declaration made reference to a schedule of certain current and former client engagements of Centerview attached to the Initial Declaration as Schedule 2.

4. At the request of the Debtors, Centerview has entered the names of the following entities, each of which is an advisor to the official committee of unsecured creditors, into its computer database of existing and prior client engagements: (a) Berkeley Research Group, LLC, (b) Cole Schotz P.C., (c) Jefferies LLC, and (d) Morrison & Foerster LLP.⁴ Through this process, Centerview determined that it has not been engaged by any of these entities in the last three years.

² "Debtors" shall refer to Westmoreland Coal Company and its subsidiaries excluding the MLP Debtors. "The MLP Debtors" refer to Westmoreland Resource Partner GP, LLC, Westmoreland Resource Partners, LP (together, "MLP") and each of the MLP's direct and indirect subsidiaries.

³ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

⁴ These entities were not included on the initial list of potential parties-in-interest that the Debtors previously provided to Centerview.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: May 23, 2019

Respectfully submitted,

/s/ Marc D. Puntus

Marc D. Puntus

Partner

Centerview Partners LLC