

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

<p>In re:</p> <p>Westmoreland Coal Company, <u>et al.</u>,¹</p> <p style="text-align: center;">Debtors.</p>	<p>Chapter 11</p> <p>Case No. 18-35672 (DRJ)</p> <p>(Jointly Administered)</p> <p>Obj. Deadline: June 20, 2019 4:00 p.m. CT</p>
------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------

**COVER SHEET OF CONSOLIDATED
THIRD MONTHLY FEE STATEMENT OF
JEFFERIES LLC FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED AS INVESTMENT BANKER FOR THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS FOR THE PERIOD FROM MARCH 1, 2019 TO
AND INCLUDING APRIL 30, 2019 WITH RESPECT TO THE WMLP DEBTORS**

Name of Applicant:	Jefferies LLC (“ <u>Jefferies</u> ”)	
Applicant’s Role in Case:	Investment Banker to the Official Committee of Unsecured Creditors	
Date Order of Employment Signed:	12/05/18 [Docket No. 704]	
	Beginning of Period	End of Period
Time period covered by this Application:	3/1/19	4/30/19
Time period(s) covered by prior Applications:	N/A	N/A
Total amounts awarded in all prior Applications:	\$343,349.33	

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112. As used herein, “WMLP Debtors” shall collectively refer to Westmoreland Resource Partners GP, LLC, Westmoreland Resource Partners LP, and their subsidiaries and “WLB Debtors” shall collectively refer to Westmoreland Coal Company and its Debtor affiliates, other than the WMLP Debtors.

Total fees requested with respect to the WMLP Debtors in this Application:	\$75,000.00 (Less Holdback 20% = \$15,000.00 80% = \$60,000.00)
Total professional fees requested in this Application:	\$75,000.00
Total actual professional hours covered by this Application:	193.5
Average hourly rate for professionals:	N/A
Total paraprofessional fees requested in this Application:	N/A
Total actual paraprofessional hours covered by this Application:	N/A
Average hourly rate for paraprofessionals:	N/A
Reimbursable expenses sought in this application:	\$7,365.55
Total to be Paid to Priority Unsecured Creditors:	N/A
Anticipated % Dividend to Priority Unsecured Creditors:	N/A
Total to be Paid to General Unsecured Creditors:	N/A
Anticipated % Dividend to General Unsecured Creditors:	N/A
Date of Confirmation Hearing:	N/A
Indicate whether plan has been confirmed:	No

**CONSOLIDATED THIRD MONTHLY FEE STATEMENT OF JEFFERIES LLC AS
INVESTMENT BANKER FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS WITH RESPECT TO THE WMLP DEBTORS**

**HOURS BY CATEGORY AND PROFESSIONAL
MARCH 1, 2019 – APRIL 30, 2019**

Summary by Category

Jefferies LLC

Summary of Hours by Category

March 1, 2019 - April 30, 2019

Category	Category Code #	Hours
Case Administration / General	1	29.0
Sale Process	2	0.5
Creditor Communication	3	-
Debtor Communication	4	1.0
DIP Financing	5	-
Testimony/Deposition Preparation	6	-
Plan of Reorganization	7	-
Travel	8	-
Due Diligence / Analysis	9	124.5
Business Plan	10	-
Process Update & Case Strategy	11	38.5
Total		193.5

Summary by Professional

Jefferies LLC

Summary of Hours by Professional

March 1, 2019 - April 30, 2019

Position	Name	Hours
Co-head / Managing Director, Restructuring & Recapitalization	Leon Szezinger	17.5
Global Head / Managing Director, Metals & Mining	Daniel Chu	0.5
Americas Head / Managing Director, Metals & Mining	Jerrold Freund	-
Senior Vice President, Restructuring & Recapitalization	Jingzhi Dai	23.5
Senior Vice President, Metals & Mining	Johnston Suter	-
Associate, Restructuring & Recapitalization	Patrick Topper	25.0
Associate, Metals & Mining	Ryan Campbell	-
Analyst, Metals & Mining	Daniel Donofrio	-
Analyst, Restructuring & Recapitalization	Mitchell Shinder	61.5
Analyst, Restructuring & Recapitalization	David Santoro	65.5
Total		193.5

**CONSOLIDATED THIRD MONTHLY FEE STATEMENT OF JEFFERIES LLC AS
INVESTMENT BANKER FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS WITH RESPECT TO THE WMLP DEBTORS**

**EXPENSES BY CATEGORY²
MARCH 1, 2019 – APRIL 30, 2019**

Expenses By Category		
Meals	\$	25.00
Transportation - Ground		38.21
Transportation - Air		-
Accommodations		-
Presentation Services		-
Printing Services		-
Legal		24,488.62
General		-
Total		\$ 24,551.83

² Pursuant to the order authorizing the retention of Jefferies, the the WLB Debtors and the WMLP Debtors are responsible for 70% and 30%, respectively, of fees and expenses payable to Jefferies. Accordingly, Jefferies is seeking 30% of the expenses incurred during the Compensation Period as against the WMLP Debtors within this Application.

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

In re:

Westmoreland Coal Company, et al.,¹
Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Jointly Administered)

Obj. Deadline: June 20, 2019 4:00 p.m. CT

**CONSOLIDATED THIRD MONTHLY
FEE STATEMENT OF JEFFERIES LLC
FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
AS INVESTMENT BANKER FOR THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS FOR THE PERIOD FROM MARCH 1, 2019
TO AND INCLUDING APRIL 30, 2019 WITH RESPECT TO THE WMLP DEBTORS**

Jefferies LLC (“Jefferies”), the investment banker for the official committee of unsecured creditors (the “Committee”) in the chapter 11 cases of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), hereby submits its consolidated third monthly fee statement (this “Application”) requesting with respect to the WMLP Debtors (a) interim allowance of compensation for professional services rendered on behalf of the Committee during the period from March 1, 2019 to and including April 30, 2019 (the “Compensation Period”) in the amount of \$75,000.00, (b) payment in the amount of \$60,000.00, which is equal to 80% of the compensation sought, and (c) interim allowance and reimbursement of actual and necessary expenses incurred by Jefferies during the Compensation Period in connection with such services

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

in the amount of \$7,365.55. In support of this Application, Jefferies respectfully represents as follows:

Jurisdiction and Venue

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

Background

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

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

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

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

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

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

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

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

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

7. On March 2, 2019, the Court entered the Order confirming the *Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of Its Debtor Affiliates* (the “WLB Plan”). Jefferies filed its final fee application with respect to the WLB Debtors on April 25, 2019 [Docket No. 1780].

Relief Requested

8. By this Application, Jefferies requests, *solely* in connection with the WMLP Debtors’ estates, (a) interim allowance of compensation in the amount of \$75,000.00, (b) payment in the amount of \$60,000.00, which is equal to 80% of the compensation sought, and (c) interim allowance and reimbursement actual and necessary expenses incurred by Jefferies during the Compensation Period in connection with such services in the amount of \$7,365.55.⁴ All services for which compensation is requested by Jefferies were performed during the Compensation Period on behalf of the Committee.

9. Although Jefferies, in line with market convention, does not bill by the hour, Jefferies kept track of its post-petition time in half-hour increments in accordance with the Retention Order. Such time records are attached hereto as **Exhibit A**. During the Compensation Period, Jefferies professionals spent approximately 193.5 hours providing investment banking services to the Committee.

⁴ Pursuant to the order authorizing the retention of Jefferies, the the WLB Debtors and the WMLP Debtors are responsible for 70% and 30%, respectively, of fees and expenses payable to Jefferies. Accordingly, Jefferies is seeking 30% of the Monthly Fees earned and 30% of the expenses incurred during the Compensation Period as against the WMLP Debtors within this Application.

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

Actual and Necessary Expenses

11. Jefferies also incurred certain necessary expenses during the Compensation Period for which it is entitled to reimbursement of 30% of from the WMLP Debtors pursuant to the Retention Order. As set forth in greater detail in the expense detail attached hereto as **Exhibit B**, Jefferies' total expenses incurred during the Compensation Period are \$24,551.83. Therefore Jefferies is entitled to reimbursement of \$7,365.55 from the WMLP Debtors ($24,551.83 \times .3 = 7,365.55$).

[Remainder of page intentionally left blank]

WHEREFORE, Jefferies respectfully requests, *solely* in connection with the WMLP Debtors' estates, (a) interim allowance of compensation for professional services rendered on behalf of the Committee during the Compensation Period in the amount of \$75,000.00, (b) payment in the amount of \$60,000.00, which is equal to 80% of the compensation sought, and (c) interim allowance and reimbursement of actual and necessary expenses incurred by Jefferies during the Compensation Period in connection with such services in the amount of \$7,365.55.

Dated: May 30, 2019

Respectfully submitted,

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

Exhibit A

Time Records of Jefferies Professionals

Jefferies LLC

March 1, 2019 - March 31, 2019

Date	Banker	Comments	Hours	Category
03/06/19	Leon Szlezinger	Advisors Call re: status update and process	0.5	11
03/06/19	Leon Szlezinger	Committee Call re: status update and process	0.5	11
03/06/19	Leon Szlezinger	Review draft plan of liquidation and disclosure statement	0.5	9
03/13/19	Leon Szlezinger	Advisors Call re: status update and process	0.5	11
03/13/19	Leon Szlezinger	Committee Call re: status update and process	0.5	11
03/15/19	Leon Szlezinger	Review draft plan of liquidation and disclosure statement	0.5	9
03/20/19	Leon Szlezinger	Committee Call re: status update and process	0.5	11
03/20/19	Leon Szlezinger	Various correspondence re: proposed MLP transaction	1.0	9
03/21/19	Leon Szlezinger	Review and discuss WLB compliant	1.0	1
03/21/19	Leon Szlezinger	Review materials re: proposed MLP transaction	1.0	9
03/23/19	Leon Szlezinger	Various correspondence re: hearing	0.5	11
03/25/19	Leon Szlezinger	Discussion with Debtor Advisors re: Update	0.5	4
03/25/19	Leon Szlezinger	Review various discovery documents	1.0	9
03/27/19	Leon Szlezinger	Advisors Call re: status update and process	0.5	11
03/27/19	Leon Szlezinger	Committee Call re: status update and process	0.5	11
03/27/19	Leon Szlezinger	Discussion with interested party re: update	0.5	2
03/29/19	Leon Szlezinger	Call with UCC Attorneys re: Progress	0.5	11
March 1, 2019 - March 31, 2019 Hours for Leon Szlezinger			10.5	
03/01/19	Jingzhi Dai	Review fee application	0.5	1
03/04/19	Jingzhi Dai	Review DIP budget	0.5	9
03/05/19	Jingzhi Dai	Review draft plan of liquidation and disclosure statement	1.0	9
03/06/19	Jingzhi Dai	Communication re: Claims	0.5	11
03/06/19	Jingzhi Dai	Professionals Call re: status update and process	0.5	11
03/06/19	Jingzhi Dai	UCC Committee Call re: status update and process	0.5	11
03/07/19	Jingzhi Dai	Discussion with counsel re: fee app and expenses	0.5	11
03/07/19	Jingzhi Dai	Review cash flow variances	0.5	9
03/11/19	Jingzhi Dai	Review fee application	0.5	1
03/13/19	Jingzhi Dai	Professionals Call re: status update and process	0.5	11
03/13/19	Jingzhi Dai	UCC Committee Call re: status update and process	0.5	11
03/14/19	Jingzhi Dai	Review cash flow variances	0.5	9
03/14/19	Jingzhi Dai	Review of claims	0.5	9
03/14/19	Jingzhi Dai	Review status update re: CCU compliant	0.5	9
03/22/19	Jingzhi Dai	Review and discuss WLB compliant	1.0	9
03/22/19	Jingzhi Dai	Review cash flow variances	0.5	9
03/25/19	Jingzhi Dai	Review various discovery documents	1.0	11
03/27/19	Jingzhi Dai	UCC Committee Call re: status update and process	0.5	11
03/28/19	Jingzhi Dai	Review cash flow variances	0.5	9
03/29/19	Jingzhi Dai	Review cash flow projections	0.5	9
March 1, 2019 - March 31, 2019 Hours for Jingzhi Dai			11.5	
03/06/19	Patrick Topper	Call with Committee Advisors re: Status Update and Process	0.5	11
03/06/19	Patrick Topper	Call with UCC re: Update and Process	0.5	11
03/13/19	Patrick Topper	Call with Committee Advisors re: Status Update and Process	0.5	11
03/13/19	Patrick Topper	Call with UCC re: Update and Process	0.5	11
03/20/19	Patrick Topper	Call with UCC re: Status Update and Process	0.5	11
03/24/19	Patrick Topper	Review Discovery Documents	2.0	9
03/25/19	Patrick Topper	Dial-In to Hearing	3.0	1
03/26/19	Patrick Topper	Dial-In to Hearing	3.0	1
03/27/19	Patrick Topper	Call with Committee Advisors re: Status Update and Process	0.5	11
03/27/19	Patrick Topper	Call with UCC re: Update and Process	0.5	11
March 1, 2019 - March 31, 2019 Hours for Patrick Topper			11.5	
03/02/19	Mitchell Shinder	Review Updated Thirteen Week Cash Flow Budgets	1.5	9
03/04/19	Mitchell Shinder	Update Cash Flow Projection Model re: Updated Cash Flow Budgets	2.5	9
03/05/19	Mitchell Shinder	Analyze Draft WMLP Plan of Liquidation and Disclosure Statement	3.0	9

Jefferies LLC

March 1, 2019 - March 31, 2019

Date	Banker	Comments	Hours	Category
03/06/19	Mitchell Shinder	Call with advisors re: status update / process	0.5	11
03/06/19	Mitchell Shinder	Call with UCC re: Status Update / Process	0.5	11
03/06/19	Mitchell Shinder	Review Updated Claims Estimates from BRG re: Effect on GUC Recoveries	0.5	9
03/07/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
03/08/19	Mitchell Shinder	Update Cash Flow Projection Model re: Updated Cash Flow Budgets	1.5	9
03/11/19	Mitchell Shinder	Administrative Task re: Prepare Fee Application	1.0	1
03/12/19	Mitchell Shinder	Review Draft WMLP Liquidation Analysis	1.5	9
03/13/19	Mitchell Shinder	Call with advisors re: status update / process	0.5	11
03/13/19	Mitchell Shinder	Call with UCC re: Status Update / Process	0.5	11
03/13/19	Mitchell Shinder	Review Draft WMLP Liquidation Analysis	1.0	9
03/14/19	Mitchell Shinder	Review WMLP Letter re: WLB Insurance Impact	1.0	9
03/14/19	Mitchell Shinder	Review WMLP vs. CCU (Ungurean) Complaint	0.5	9
03/15/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
03/15/19	Mitchell Shinder	Review Updated Draft WMLP Liquidation Analysis	1.5	9
03/16/19	Mitchell Shinder	Analyze WMLP Plan of Liquidation	2.0	9
03/16/19	Mitchell Shinder	Review WMLP Disclosure Statement	1.5	9
03/16/19	Mitchell Shinder	Review WMLP Plan of Liquidation	0.5	9
03/18/19	Mitchell Shinder	Review 6th Amended WLB Plan Supplement	1.5	9
03/19/19	Mitchell Shinder	Analyze WMLP Plan of Liquidation Solicitation	2.0	9
03/20/19	Mitchell Shinder	Call with UCC re: Status Update / Process	0.5	11
03/20/19	Mitchell Shinder	Review Kramer Levin Letter re: Kemmerer Sale	0.5	9
03/21/19	Mitchell Shinder	Review Emergency Motion re: Kemmerer Sale	0.5	9
03/21/19	Mitchell Shinder	Review Kemmerer Schedule of Cure Amounts re: Assumed Contracts	0.5	9
03/22/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
03/23/19	Mitchell Shinder	Conduct Diligence re: Kemmerer Sale	2.0	9
03/23/19	Mitchell Shinder	Review WLB Purchaser Complaint re: Kemmerer Sale	0.5	9
03/24/19	Mitchell Shinder	Analyze WMLP Debtors' and WMLP Lenders' Filed Objections to WLB Purchaser's TRO	2.0	9
03/24/19	Mitchell Shinder	Review Investigation Documents re: Kemmerer Sale	2.5	9
03/25/19	Mitchell Shinder	Dial-In to Hearing re: WLB Purchase TRO / Kemmerer Sale	2.0	1
03/26/19	Mitchell Shinder	Dial-In to Hearing re: WLB Purchase TRO / Kemmerer Sale	2.0	1
03/27/19	Mitchell Shinder	Call with advisors re: status update / process	0.5	11
03/27/19	Mitchell Shinder	Call with UCC re: Status Update / Process	0.5	11
03/28/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
March 1, 2019 - March 31, 2019 Hours for Mitchell Shinder			43.0	
03/02/19	David Santoro	Review Updated Thirteen Week Cash Flow Budgets	1.5	9
03/04/19	David Santoro	Update Cash Flow Projection Model re: Updated Cash Flow Budgets	2.5	9
03/05/19	David Santoro	Analyze Draft WMLP Plan of Liquidation and Disclosure Statement	4.0	9
03/06/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
03/06/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
03/06/19	David Santoro	Review Updated Claims Estimates from BRG re: Effect on GUC Recoveries	0.5	9
03/07/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
03/08/19	David Santoro	Update Cash Flow Projection Model re: Updated Cash Flow Budgets	1.5	9
03/11/19	David Santoro	Administrative Task re: Prepare Fee Application	1.0	1
03/12/19	David Santoro	Review Draft WMLP Liquidation Analysis	2.5	9
03/13/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
03/13/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
03/13/19	David Santoro	Review Draft WMLP Liquidation Analysis	1.5	9
03/14/19	David Santoro	Review WMLP Letter re: WLB Insurance Impact	1.0	9

Jefferies LLC

March 1, 2019 - March 31, 2019

Date	Banker	Comments	Hours	Category
03/14/19	David Santoro	Review WMLP vs. CCU (Ungurean) Complaint	0.5	9
03/15/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
03/15/19	David Santoro	Review Updated Draft WMLP Liquidation Analysis	1.5	9
03/16/19	David Santoro	Analyze WMLP Plan of Liquidation	2.0	9
03/16/19	David Santoro	Review WMLP Disclosure Statement	1.5	9
03/16/19	David Santoro	Review WMLP Plan of Liquidation	0.5	9
03/18/19	David Santoro	Review 6th Amended WLB Plan Supplement	1.5	9
03/19/19	David Santoro	Analyze WMLP Plan of Liquidation Solicitation	2.0	9
03/20/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
03/20/19	David Santoro	Review Kramer Levin Letter re: Kemmerer Sale	0.5	9
03/21/19	David Santoro	Review Emergency Motion re: Kemmerer Sale	0.5	9
03/21/19	David Santoro	Review Kemmerer Schedule of Cure Amounts re: Assumed Contracts	0.5	9
03/22/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
03/23/19	David Santoro	Conduct Diligence re: Kemmerer Sale	2.5	9
03/23/19	David Santoro	Review WLB Purchaser Complaint re: Kemmerer Sale	0.5	9
03/24/19	David Santoro	Analyze WMLP Debtors' and WMLP Lenders' Filed Objections to WLB Purchaser's TRO	2.0	9
03/24/19	David Santoro	Review Investigation Documents re: Kemmerer Sale	3.0	9
03/25/19	David Santoro	Dial-In to Hearing re: WLB Purchase TRO / Kemmerer Sale	3.0	1
03/26/19	David Santoro	Dial-In to Hearing re: WLB Purchase TRO / Kemmerer Sale	3.0	1
03/27/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
03/27/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
03/28/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report (WMLP & WLB)	1.0	9
March 1, 2019 - March 31, 2019 Hours for David Santoro			48.5	

Jefferies LLC

April 1, 2019 - April 30, 2019

Date	Banker	Comments	Hours	Category
04/03/19	Leon Szlezinger	Advisors Call re: status update and process	0.5	11
04/03/19	Leon Szlezinger	Committee Call re: status update and process	0.5	11
04/03/19	Leon Szlezinger	Review and discuss proposals	1.0	9
04/04/19	Leon Szlezinger	Discussion with Debtor Advisors re: Case Status and Progress	0.5	4
04/05/19	Leon Szlezinger	Discussion with UCC Counsel re: Potential Case Outcome	0.5	11
04/10/19	Leon Szlezinger	Advisors Call re: status update and process	0.5	11
04/10/19	Leon Szlezinger	Committee Call re: status update and process	0.5	11
04/10/19	Leon Szlezinger	Review and discuss sources & uses for emergence	0.5	11
04/10/19	Leon Szlezinger	Review fee application	0.5	1
04/17/19	Leon Szlezinger	Advisors Call re: status update and process	0.5	11
04/17/19	Leon Szlezinger	Committee Call re: status update and process	0.5	11
04/24/19	Leon Szlezinger	Review case status update	0.5	9
04/30/19	Leon Szlezinger	Sale process discussion	0.5	11
April 1, 2019 - April 30, 2019 Hours for Leon Szlezinger			7.0	
04/30/19	Daniel Chu	Sale Process Discussion	0.5	11
April 1, 2019 - April 30, 2019 Hours for Daniel Chu			0.5	
04/03/19	Jingzhi Dai	Professionals Call re: status update and process	0.5	11
04/03/19	Jingzhi Dai	UCC Committee Call re: status update and process	0.5	11
04/04/19	Jingzhi Dai	Draft fee application	0.5	1
04/04/19	Jingzhi Dai	Review and discuss proposals	1.0	9
04/05/19	Jingzhi Dai	Review cash flow variances	0.5	9
04/09/19	Jingzhi Dai	Review cash updates	0.5	9
04/09/19	Jingzhi Dai	Review fee application	0.5	1
04/10/19	Jingzhi Dai	Professionals Call re: status update and process	0.5	11
04/10/19	Jingzhi Dai	Review claims analysis	1.0	9
04/10/19	Jingzhi Dai	UCC Committee Call re: status update and process	0.5	11
04/11/19	Jingzhi Dai	Review and discuss sources & uses for emergence	0.5	9
04/11/19	Jingzhi Dai	Review professional fees	0.5	9
04/12/19	Jingzhi Dai	Review and discuss cash flow forecasts	0.5	9
04/12/19	Jingzhi Dai	Review fee application	0.5	9
04/15/19	Jingzhi Dai	Review claims analysis	0.5	9
04/16/19	Jingzhi Dai	Court hearing re: McKinsey Settlement	1.0	1
04/17/19	Jingzhi Dai	Professionals Call re: status update and process	0.5	11
04/17/19	Jingzhi Dai	UCC Committee Call re: status update and process	0.5	11
04/18/19	Jingzhi Dai	Review and discuss cash flow forecasts	0.5	9
04/24/19	Jingzhi Dai	Review case status update	0.5	9
04/30/19	Jingzhi Dai	Sale process discussion	0.5	11
April 1, 2019 - April 30, 2019 Hours for Jingzhi Dai			12.0	
04/03/19	Patrick Topper	Call with Committee Advisors re: Status Update and Process	0.5	11
04/03/19	Patrick Topper	Call with UCC re: Update and Process	0.5	11
04/04/19	Patrick Topper	Review Meyer Kemmerer Preservation Proposal	2.0	9
04/05/19	Patrick Topper	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
04/10/19	Patrick Topper	Call with Committee Advisors re: Status Update and Process	0.5	11
04/10/19	Patrick Topper	Call with UCC re: Update and Process	0.5	11
04/10/19	Patrick Topper	Review Court Filings re: McKinsey Settlement	0.5	9
04/11/19	Patrick Topper	Analyze Updated Sources and Uses Schedule	2.0	9
04/11/19	Patrick Topper	Review And Discuss Sources & Uses For Emergence	0.5	9
04/12/19	Patrick Topper	Review And Discuss Cash Flow Forecasts	0.5	9
04/16/19	Patrick Topper	Dial-In to Hearing re: McKinsey Settlement	1.0	1
04/17/19	Patrick Topper	Call with Committee Advisors re: Status Update and Process	0.5	11
04/17/19	Patrick Topper	Call with UCC re: Update and Process	0.5	11
04/17/19	Patrick Topper	Review F.A. Presentation re: Claims Update	0.5	9
04/19/19	Patrick Topper	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
04/24/19	Patrick Topper	Call with UCC re: Update and Process	0.5	11
04/26/19	Patrick Topper	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
April 1, 2019 - April 30, 2019 Hours for Patrick Topper			13.5	
04/03/19	Mitchell Shinder	Call with advisors re: status update / process	0.5	11
04/03/19	Mitchell Shinder	Call with UCC re: Status Update / Process	0.5	11

Jefferies LLC

April 1, 2019 - April 30, 2019

Date	Banker	Comments	Hours	Category
04/04/19	Mitchell Shinder	Review Meyer Kemmerer Preservation Proposal	2.0	9
04/05/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
04/09/19	Mitchell Shinder	Administrative Task re: Prepare Fee Application	1.5	1
04/10/19	Mitchell Shinder	Call with advisors re: status update / process	0.5	11
04/10/19	Mitchell Shinder	Call with UCC re: Status Update / Process	0.5	11
04/10/19	Mitchell Shinder	Review Court Filings re: McKinsey Settlement	0.5	9
04/11/19	Mitchell Shinder	Analyze Updated Sources and Uses Schedule	2.0	9
04/11/19	Mitchell Shinder	Analyze Updated Thirteen Week Cash Flow for WMLP (Non-Sale Scenario)	1.0	9
04/11/19	Mitchell Shinder	Review and discuss sources & uses for emergence	0.5	9
04/12/19	Mitchell Shinder	Analyze and discuss cash flow forecasts	0.5	9
04/12/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
04/16/19	Mitchell Shinder	Dial-In to Hearing re: McKinsey Settlement	1.0	1
04/17/19	Mitchell Shinder	Call with advisors re: status update / process	0.5	11
04/17/19	Mitchell Shinder	Call with UCC re: Status Update / Process	0.5	11
04/17/19	Mitchell Shinder	Review BRG Presentation re: Claims Update	0.5	9
04/19/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
04/24/19	Mitchell Shinder	Call with UCC re: Status Update / Process	0.5	11
04/26/19	Mitchell Shinder	Analyze Updated Thirteen Week Cash Flow for WMLP (Non-Sale Scenario)	1.5	9
04/26/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
April 1, 2019 - April 30, 2019 Hours for Mitchell Shinder			18.5	
04/03/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
04/03/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
04/04/19	David Santoro	Review Meyer Kemmerer Preservation Proposal	2.0	9
04/05/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
04/09/19	David Santoro	Administrative Task re: Prepare Fee Application	2.0	1
04/10/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
04/10/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
04/10/19	David Santoro	Review Court Filings re: McKinsey Settlement	0.5	9
04/11/19	David Santoro	Analyze Updated Sources and Uses Schedule	1.5	9
04/11/19	David Santoro	Analyze Updated Thirteen Week Cash Flow for WMLP (Non-Sale Scenario)	1.0	9
04/12/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
04/16/19	David Santoro	Dial-In to Hearing re: McKinsey Settlement	1.0	1
04/17/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
04/17/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
04/17/19	David Santoro	Review BRG Presentation re: Claims Update	0.5	9
04/19/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
04/24/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
04/26/19	David Santoro	Analyze Updated Thirteen Week Cash Flow for WMLP (Non-Sale Scenario)	1.0	9
04/26/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
April 1, 2019 - April 30, 2019 Hours for David Santoro			17.0	

Exhibit B

Expense Detail

Professional	Amount (\$)	Expense Incurred Date	Expense Description
Patrick Topper	\$ 29.13	2/15/2019	Transportation - Ground (Overtime)
Mitchell Shinder	25.00	3/21/2019	Overtime Meal
Sidley Austin LLP	4,248.50	3/31/2019	Legal Expenses (March)
Mitchell Shinder	9.08	4/5/2019	Transportation - Ground (Overtime)
Sidley Austin LLP	20,240.12	4/30/2019	Legal Expenses (April)
Total Expenses	\$ 24,551.83		



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

AMERICA • ASIA PACIFIC • EUROPE

FEDERAL ID 36-4474078

April 30, 2019

Jefferies LLC
520 Madison Avenue
New York, NY 10022

PLEASE INDICATE INVOICE
NUMBER ON REMITTANCE
Invoice Number 39017297
4478
Client Matter 55734-30750

Westmoreland Coal Company
Jefferies & Company, Inc. 4478

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

Fees	\$3,615.00
Expenses	<u>633.50</u>
Total Due This Bill	<u>\$4,248.50</u>

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

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

Payment is Due Within 30 Days of Receipt of Invoice

SIDLEY AUSTIN LLP

Invoice Number: 39017297
 Jefferies LLC

Westmoreland Coal Company

Invoice Cover Sheet

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

Fee Summary by Timekeeper:

Name	Hours	Rate	Fees
TA Labuda	1.50	\$1,013.00	\$1,519.50
EA Bromagen	3.30	635.00	2,095.50
Total Hours and Fees:	4.80		\$3,615.00

Fee Summary by Task:

Code	Code Description	Hours	Fees
B160	Fee/Employment Applications	3.30	\$2,095.50
C300	Analysis and Advice	1.50	1,519.50
	Total Fees:		\$3,615.00

Expense/Disbursements:

Code	Code Description	Amount
E118	Litigation Support Vendors	\$633.50
	Total Expenses	\$633.50

Fees	\$3,615.00
Expenses	<u>633.50</u>
Total Due This Bill	<u>\$4,248.50</u>

SIDLEY AUSTIN LLP

Invoice Number: 39017297
 Jefferies LLC

Westmoreland Coal Company

TIME DETAIL

Date	Name	Task	Activity	Narrative	Hours
03/01/19	TA Labuda	C300	A106	Conference with L. Szlezinger re settlement issues	.30
03/04/19	EA Bromagen	B160	A103	Draft monthly fee application (.9); emails with MoFo and Jefferies (.2)	1.10
03/07/19	EA Bromagen	B160	A103	Draft interim fee application	1.50
03/07/19	TA Labuda	C300	A105	Emails with Bromagen regarding fee estimate and related procedures (.1); review first interim app (.2)	.30
03/10/19	EA Bromagen	B160	A106	Emails re interim application	.10
03/10/19	TA Labuda	C300	A105	Emails with M. Linder re first interim app (.1); review same (.2).	.30
03/11/19	EA Bromagen	B160	A103	Email to Jefferies re interim application	.10
03/13/19	EA Bromagen	B160	A104	Emails with client and MoFo re filing of interim application	.30
03/14/19	EA Bromagen	B160	A104	Emails re fee applications	.20
03/15/19	TA Labuda	C300	A104	Review plan effective date notice and related deadlines and issues	.30
03/18/19	TA Labuda	C300	A105	Emails with Linder and Bromagen regarding final fee applications	.10
03/25/19	TA Labuda	C300	A106	Confer with L. Szlezinger re plan status.	.10
03/26/19	TA Labuda	C300	A104	Review reports re plan status.	.10
Total Hours					4.80



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

AMERICA • ASIA PACIFIC • EUROPE

FEDERAL ID 36-4474078

May 24, 2019

Jefferies LLC
520 Madison Avenue
New York, NY 10022

PLEASE INDICATE INVOICE
NUMBER ON REMITTANCE
Invoice Number 39022990
4478
Client Matter 55734-30750

Westmoreland Coal Company
Jefferies & Company, Inc. 4478

For professional services rendered through April 30, 2019 as shown on
the attached exhibits:

Fees	\$20,100.80
Expenses	<u>139.32</u>
Total Due This Bill	<u>\$20,240.12</u>

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

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

Payment is Due Within 30 Days of Receipt of Invoice

SIDLEY AUSTIN LLP

Invoice Number: 39022990
 Jefferies LLC

Westmoreland Coal Company

Invoice Cover Sheet

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

Fee Summary by Timekeeper:

Name	Hours	Rate	Fees
TA Labuda	6.60	\$1,013.00	\$6,685.80
ME Linder	3.80	890.00	3,382.00
EA Bromagen	15.80	635.00	10,033.00
Total Hours and Fees:	26.20		\$20,100.80

Fee Summary by Task:

Code	Code Description	Hours	Fees
B160	Fee/Employment Applications	13.20	\$8,382.00
B410	General Bankruptcy Advice/Opinion	2.60	1,651.00
C300	Analysis and Advice	10.40	10,067.80
	Total Fees:		\$20,100.80

Expense/Disbursements:

Code	Code Description	Amount
E101	Copying	\$14.82
E118	Litigation Support Vendors	124.50
	Total Expenses	\$139.32

Fees	\$20,100.80
Expenses	<u>139.32</u>
Total Due This Bill	<u>\$20,240.12</u>

SIDLEY AUSTIN LLP

Invoice Number: 39022990
 Jefferies LLC

Westmoreland Coal Company

T I M E D E T A I L

Date	Name	Task	Activity	Narrative	Hours
04/01/19	TA Labuda	C300	A104	Review plan re professional deadlines and fee procedures.	.40
04/03/19	EA Bromagen	B410	A104	Review compensation procedures and email to Jefferies team re fee applications	.30
04/04/19	EA Bromagen	B410	A104	Draft consolidated monthly (1.0); discuss same with A Kissner (.1); review WLB plan and procedures (.2)	1.30
04/05/19	EA Bromagen	B410	A104	Draft interim and final fee application (.5); discuss same with client (.1); emails with MoFo re same (.2)	.80
04/05/19	ME Linder	C300	A105	Telephone call with T. Labuda re fee applications	.30
04/07/19	EA Bromagen	B410	A104	Emails with M Linder re final fee application	.10
04/07/19	ME Linder	C300	A104	Review interim compensation procedures, prior fee applications, and applicable provisions of plan re fee applications (.4); emails with E. Bromagen re same (.1)	.50
04/08/19	EA Bromagen	B410	A104	Discuss joint interim/final fee application with client	.10
04/08/19	ME Linder	C300	A105	Communications with T. Labuda and E. Bromagen re fee applications	.30
04/09/19	EA Bromagen	B160	A103	Draft 2nd interim and final fee application (3.1); revisions to same and emails with Jefferies team (.7)	3.80
04/09/19	TA Labuda	C300	A105	Emails and conference with M. Linder re final fee application issues (.1); work on same (.5).	.60
04/09/19	ME Linder	C300	A105	Emails with T. Labuda and E. Bromagen re fee application (.2); review final fee application for WLB Debtors and comment on same (.9)	1.10
04/10/19	EA Bromagen	B160	A103	Revisions to 2nd interim and final fee application and consolidated monthly	1.50
04/10/19	TA Labuda	C300	A104	Review revised final fee application (.3); work on same with E. Bromagen (.3); confer with M. Linder re comments on same (.1).	.70
04/11/19	EA Bromagen	B160	A103	Discuss final fee application with T Labuda (.1); Revisions to same (.6)	.70

SIDLEY AUSTIN LLP

Invoice Number: 39022990
 Jefferies LLC

Westmoreland Coal Company

Date	Name	Task	Activity	Narrative	Hours
04/11/19	TA Labuda	C300	A105	Emails and conference with E. Bromagen re final fee application revisions (.2); work on same (.7); emails and conference with E. Bromagen re same and filing issues (.2).	1.10
04/11/19	ME Linder	C300	A105	Emails and telephone calls with T. Labuda and E. Bromagen re final fee application	.20
04/12/19	EA Bromagen	B160	A103	Revisions to final fee/ joint interim application	2.70
04/12/19	TA Labuda	C300	A105	Emails with E. Bromagen re FFA revisions (.1); review and work on same (.5); emails with L. Szlezinger re same (.1); conference with E. Bromagen re further revisions (.3); review docket re filings (.1); review further revised draft (.3); emails with E. Bromagen re FFA attachments and crediting issues (.2).	1.60
04/12/19	ME Linder	C300	A104	Review and comment on revised draft and emails with T. Labuda and E. Bromagen re same	.30
04/13/19	EA Bromagen	B160	A103	Revisions to join final/interim fee application	.80
04/14/19	EA Bromagen	B160	A103	Further revisions to joint final/interim fee application	1.00
04/14/19	TA Labuda	C300	A105	Emails with E. Bromagen and M. Linder re final fee application and filing issues.	.20
04/14/19	ME Linder	C300	A104	Review and comment on final fee application and emails with E. Bromagen re same (.4); review docket re final fee applications (.1)	.50
04/15/19	EA Bromagen	B160	A104	Emails with local counsel re filing of second interim and final fee application	.50
04/15/19	TA Labuda	C300	A105	Emails and conferences with E. Bromagen re final fee application filing issues.	.10
04/24/19	EA Bromagen	B160	A103	Draft revised final fee application	1.40
04/24/19	TA Labuda	C300	A106	Conference with L. Szlezinger re amended final fee application (.1); conferences and emails with E. Bromagen re same (.3); work on same (.4).	.80
04/24/19	ME Linder	C300	A104	Confer with E. Bromagen re amended final fee application (.1); review and comment on draft amended final fee application (.3)	.40
04/25/19	EA Bromagen	B160	A104	Discuss amended final fee application with T Labuda (.1); revise amended final fee application (.7)	.80
04/25/19	TA Labuda	C300	A103	Work on final fee application and conferences and	.90

SIDLEY AUSTIN LLP

Invoice Number: 39022990

Jefferies LLC

Westmoreland Coal Company

Date	Name	Task	Activity	Narrative	Hours
				emails with E. Bromagen and client re same.	
04/25/19	ME Linder	C300	A104	Review further revised final fee application and emails with T. Labuda and E. Bromagen re same	.20
04/30/19	TA Labuda	C300	A106	Emails with L. Szelzinger re WMLP plan and transaction fee issues; review reports on same.	.20
Total Hours					26.20