

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

In re: §
§ Case No. 18-35672 (DRJ)
§
WESTMORELAND COAL COMPANY, *et* § Chapter 11
al.,¹ §
§ (Jointly Administered)
Debtors.

**NOTICE OF THIRD MONTHLY FEE STATEMENT OF
DRINKER BIDDLE & REATH LLP AS SPECIAL LABOR AND
EMPLOYEE BENEFITS COUNSEL TO THE DEBTORS AND DEBTORS IN
POSSESSION FOR THE PERIOD MARCH 1, 2019
THROUGH MARCH 31, 2019**

This notice implements the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals entered on November 14, 2018 [ECF No. 495]. Each party receiving notice of the monthly fee statement will have until 4:00 p.m. (Prevailing Central Time), 21 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 21-day period, the Debtors are authorized and directed to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Drinker Biddle & Reath LLP (“DBR”) submits, pursuant to the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals (the “Fee Procedures Order”) entered on November 14, 2018 [ECF No. 495], this Third Monthly Fee Statement seeking payment of interim compensation for services rendered and reimbursement of

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.

expenses incurred during the period commencing March 1, 2019 through March 31, 2019 (the “Third Monthly Fee Statement”).

DBR seeks payment of interim compensation in the total amount of \$1,825.32 (80% of the fees for services rendered). A summary of the fees for services rendered is attached hereto as Exhibit B. A detailed invoice of the fees for services rendered is attached hereto as Exhibit A.

In accordance with the Fee Procedures Order and the Order Authorizing and Approving Intercompany Settlement Term Sheet [ECF No. 1548] (the “Intercompany Settlement Order”), DBR has allocated its fees and expenses as required by those orders. Exhibit C attached hereto summarizes DBR’s fee/expense allocation between the WMLP Debtors and the WLB Debtors.²

Pursuant to the Fee Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within 21 days of service of this Second Monthly Fee Statement, serve via e-mail, on the undersigned and each of the following Application Recipients (as defined in the Fee Procedures Order), a written notice setting forth the precise nature of the objection and the amount at issue:

- A. the Debtors, Westmoreland Coal Company, 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112, Attn: Jennifer Grafton (jgrafton@westmoreland.com);

² On March 2, 2019, the Court confirmed the Amended Joint Chapter 11 Plan of Reorganization of Debtor Westmoreland Coal Company and Certain of Its Debtor Affiliates (the “WLB Debtors Plan”). *See* ECF No. 1561. The effective date of the WLB Debtors Plan occurred on March 15, 2019. Given the fact that the WLB Debtors are now reorganized entities, (i) all fees and expenses directly attributable to the WLB Debtors and (ii) all shared fees and expenses allocable to the WLB Debtors pursuant to the Fee Procedures Order and the Intercompany Settlement Order from and after March 3, 2019 (collectively, the “WLB Fees and Expenses”) are no longer subject to the Fee Procedures Order and are, accordingly, not included as part of this Third Monthly Fee Statement’s request for payment (even though the detailed invoice attached as Exhibit A hereto includes the fees and expenses allocable to the WLB Debtors for the period March 1-31, 2019). Moreover, the portion of the fees incurred between March 1, 2019 and March 2, 2019 allocable to the WLB Debtors has previously been included for approval on a final basis in the First and Final Fee Application (WLB Debtors) of Drinker Biddle & Reath LLP as Special Labor and Employee Benefits Counsel to the Debtors and Debtors in Possession for the Period January 7, 2019 through March 2, 2019 [ECF No. 1733], filed April 15, 2019 (the “Fee Application”), and, again, is not included as part of this Third Monthly Fee Statement’s request for payment.

- B. counsel to the Debtors, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn: Gregory F. Pesce (gregory.pesce@kirkland.com) and Timothy R. Bow (timothy.bow@kirkland.com);
- C. co-counsel to the Debtors, Jackson Walker L.L.P., 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Matthew D. Cavanaugh (mcavanaugh@jw.com) and Jennifer F. Wertz (jwertz@jw.com);
- D. counsel to the ad hoc group of secured creditors of Westmoreland Coal Company, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036, Attn: Thomas Moers Mayer (tmayer@kramerlevin.com) and Stephen Zide (szide@kramerlevin.com);
- E. counsel to the ad hoc group of secured creditors of Westmoreland Resource Partners, LP, Schulte Roth & Zabel LLP, 919 Third Avenue, New York, New York 10022, Attn: Kristine G. Manoukian (kristine.manoukian@srz.com);
- F. counsel to the Conflicts Committee of the Board of Directors of Westmoreland Resource Partners GP, LLC, and conflicts counsel for the WMLP Debtors, Jones Day, 77 W. Wacker Drive, Chicago, Illinois 60601, Attn: Timothy Hoffmann (thoffmann@jonesday.com), Jones Day, 901 Lakeside Avenue, Cleveland, Ohio 44114, Attn: Heather Lennox (hlennox@jonesday.com);
- G. Office of the United States Trustee, 515 Rusk Street, Houston, Texas 770022 (hector.duran.jr@usdoj.gov; stephen.statham@usdoj.gov); and
- H. counsel to the Official Committee of Unsecured Creditors, Cole Schotz P.C., 301 Commerce Street, Suite 1700, Fort Worth, Texas 76102, Michael D. Warner (mwarner@coleschotz.com) and Benjamin F. Wallen (bwallen@coleschotz.com).

If an objection is timely served pursuant to the Fee Procedures Order, the Debtors shall be authorized and directed to pay DBR an amount equal to 80% of the fees and 100% of the expenses that are not subject to an objection. Any objection must set forth the precise nature of the objection and the amount at issue; it shall not be sufficient to simply object to all fees and expenses.

Respectfully submitted this 1st day of June 2019.

DRINKER BIDDLE & REATH LLP

By: /s/ Vincent P. Slusher
Vincent P. Slusher (State Bar No. 00785480)
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Telephone: (469) 357-2500
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vince.slusher@dbr.com

*Special Labor and Employee Benefits Counsel to
the Debtors and Debtors in Possession*

EXHIBIT A



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 Washington, DC 20005-1209
 (202) 842-8800 *office*
 (202) 842-8465 *fax*
 TAX I.D. #23-1423089

Jennifer Grafton
 Westmoreland Coal Company
 9540 S. Maroon Circle, Suite 200
 Englewood, CO 80112

Invoice Number: 15255099
 Invoice Date: 05/20/2019
 Client Number: 220209
 Matter Number: 585686

Re: Special Labor and Benefits Counsel

For professional services rendered through March 31, 2019

Fees

03/01/19	Categorize time for fee application.	GJ Ossi	0.60	432.00
03/03/19	Strike contingency planning (1.4); correspondence with company officials (.3); review of relevant collective bargaining agreements and case law regarding strike issues (1.2).	GJ Ossi	2.90	2,102.50
03/04/19	Conference with KL attorneys regarding labor status and next steps (.3); correspondence regarding labor issues(.4); analysis of workforce transition issues(.8); prepare for and conference with KL regarding notification to the union on termination of pensions and retiree medical (.6).	GJ Ossi	2.10	1,522.50
03/05/19	Analysis and strategy regarding communications with union employees over transition to new employer (2.4); prepare for and conference with first lien lender group regarding workforce communication (.6).	GJ Ossi	3.00	2,175.00
03/05/19	Research regarding the ability of employer to refuse to pay vacation benefits during a strike.	CR Williams	2.20	990.00
03/05/19	Draft new International Union of Operating Engineers Labor Agreements reflecting new terms for surface and underground workers at San Juan mine.	CR Williams	2.00	900.00
03/05/19	Review Notice Of Entry Of Order confirming chapter 11 plan of WLB Debtors in the Westmoreland Coal Company case pending in the Southern District of Texas.	D Northrop	0.10	38.50
03/06/19	Review and revise 401(k) notice (.4); correspondence with union official regarding labor issues (.4); correspondence with Kirkland attorneys regarding next steps on labor issues (.3).	GJ Ossi	1.10	797.50
03/06/19	Draft new International Union of Operating Engineers Labor Agreements reflecting new terms for surface and underground workers at San Juan mine.	CR Williams	5.70	2,565.00
03/07/19	Conference with G. Pesce regarding retiree benefit issues (.2); review applicable labor law on payments of retiree medical (.8); review and respond to emails from WMLP lender counsel on labor issues (.2); coordinate Beulah pension replacement discussions (.5).	GJ Ossi	1.70	1,232.50

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03/07/19	Draft new International Union of Operating Engineers Labor Agreements reflecting new terms for surface and underground workers at San Juan mine.	CR Williams	4.40	1,980.00
03/08/19	Address Beulah pension issues.	GJ Ossi	0.50	362.50
03/08/19	Finish and format IUOE contracts at San Juan mine.	CR Williams	2.80	1,260.00
03/09/19	Analysis and correspondence regarding settlement of union retiree medical demand.	GJ Ossi	0.30	217.50
03/11/19	Initial review and revise Beulah Term Sheet (.6); strategy conference with KL attorney (.1); review of Beulah pension plan documents (1.4); correspondence regarding special permanent layoff pension (.2); revise Beulah term sheet for pension (.2).	GJ Ossi	2.50	1,812.50
03/11/19	Prepare first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession, including exhibits thereto, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (0.7), and email correspondence with Ms. Lutkus regarding open issues (0.2).	D Northrop	0.90	346.50
03/12/19	Labor analysis and strategy regarding union threats (1.4); review and revise letters to Union (.9); prepare for and conference with IUOE regarding contract and benefits for San Juan mine (.9).	GJ Ossi	3.20	2,320.00
03/12/19	Review Debtor Settlement Agreement Term Sheet in connection with preparation of monthly fee statement.	SA Lutkus	0.60	354.00
03/12/19	Research regarding the Union's ability to strike over nonmandatory subjects of bargaining.	CR Williams	1.30	585.00
03/12/19	Review Order Authorizing and Approving Intercompany Settlement Term Sheet, entered 2/28/2019, and fee allocation provisions contained in the Intercompany Term Sheet (0.3), continue drafting/preparing first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession, including exhibits thereto, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (1.3), and email correspondence and telephone calls with Ms. Lutkus regarding open issues relating to DBR's monthly fee statement (0.3).	D Northrop	1.90	731.50
03/13/19	Multiple conferences with lender groups and union (1.4); review and revise Purchase Agreement (2.3); review correspondence from union and lender groups (.3); conference regarding Purchase Agreement (.2); analysis of invoice estimate for Alvarez and Marsal (.4).	GJ Ossi	4.60	3,335.00
03/13/19	Research regarding the ability to waive Consent To Change Pension Plan in the CBA and whether a 1113 order revokes all agreement terms including those requiring joint modification of a pension plan.	CR Williams	2.00	900.00

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03/13/19	Draft form of first interim fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX).	D Northrop	2.10	808.50
03/13/19	Email correspondence with Ms. Lutkus regarding (i) preparation of monthly fee statements by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas and (ii) establishment of bar date for professionals to file final applications for compensation and reimbursement of expenses.	D Northrop	0.20	77.00
03/14/19	Multiple conferences with lender groups regarding open issues for labor (.8); conferences with UMWA officials (.7); coordinate and attend conference with union and lender groups (1.3); review and revise Coal Act retiree notice (.2); call with Kramer Levin attorneys after call with union (.3).	GJ Ossi	3.30	2,392.50
03/14/19	Draft form of first interim fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX).	D Northrop	0.70	269.50
03/14/19	Review docket in In re Westmoreland Coal Company, et al., Case No. 18-35672 (U.S. Bankruptcy Court for the Southern District of Texas) for order or other docket entry disposing of motion for leave to substitute counsel and withdraw appearance (of Venable LLP) filed February 6, 2019 (0.2) and e-mail correspondence with Ms. Lutkus regarding same (0.1)	D Northrop	0.30	115.50
03/14/19	Prepare first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession, including exhibits thereto, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas.	D Northrop	0.10	38.50
03/15/19	Correspondence regarding Memorial Day and CBA issues.	GJ Ossi	0.20	145.00
03/15/19	Review Notice Of Occurrence Of Plan Effective Date For Amended Joint Chapter 11 Plan of WLB Debtors in the Westmoreland Coal Company case pending in the Southern District of Texas (.1) and email correspondence with Ms. Lutkus regarding bar date for filing professional fee claims (.1).	D Northrop	0.20	77.00
03/18/19	Prepare for and conference regarding retiree medical benefit negotiations; review and revise letter to the UMWA.	GJ Ossi	1.70	1,232.50
03/18/19	Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (1.5), and email correspondence with Ms. Lutkus regarding same (0.1).	D Northrop	1.60	616.00
03/19/19	Conferences and strategy regarding retiree medical and	GJ Ossi	1.20	870.00

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	ongoing pension (.8); strategy and review of Beulah Collective Bargaining Agreement on death benefits (.4).			
03/19/19	Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX).	D Northrop	1.30	500.50
03/20/19	Conference regarding additional retiree medical offer (.4); strategy regarding additional union retiree medical offer (.6); review of DOL inquiry regarding pensioner (.3); strategy and review of Ameriben responses on administrative costs for providing retiree medical (.9); prepare for and conference with the UMWA regarding retiree medical offer (.8); follow up correspondence regarding UMWA discussion (.4).	GJ Ossi	3.40	2,465.00
03/20/19	Telephone conference with G. Ossi regarding allocation of time between 1113 and 1114 matters, upcoming fee application deadline (.2); email message to D. Northrop regarding same.	SA Lutkus	0.30	177.00
03/20/19	Multiple teleconferences with Ms. Lutkus regarding preparation and filing of first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession, including exhibits thereto, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas.	D Northrop	0.40	154.00
03/21/19	Work on fee application.	GJ Ossi	0.20	144.00
03/21/19	Review and correspondence regarding UMWA retiree offer (.6); review and strategy regarding Beulah Term Sheet (.4).	GJ Ossi	1.00	725.00
03/21/19	Prepare first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession, including exhibits thereto, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas.	D Northrop	0.60	231.00
03/22/19	Draft/prepare first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession, including exhibits thereto, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas.	D Northrop	0.60	231.00
03/25/19	Review of time allocation for fee application.	GJ Ossi	0.40	288.00
03/25/19	Correspondence with lender group and union regarding Collective Bargaining Agreement end date.	GJ Ossi	0.20	145.00
03/25/19	Telephone conference with D. Northrop regarding final outstanding issues in connection with monthly fee statement (.1); telephone conference with S. Golden regarding allocation of professional fees for section 1113 issues between debtors (.1).	SA Lutkus	0.20	118.00
03/25/19	Prepare first monthly fee statement by Drinker Biddle &	D Northrop	1.20	462.00

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	Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (0.7), revise Exhibit A to DBR's first monthly fee application (0.3) and teleconference with Ms. Lutkus regarding preparation and filing of first monthly fee application and subsequent monthly fee applications in the Westmoreland Coal Company, et al. case (0.2).			
03/26/19	Email message from S. Golden regarding division among debtors of fees related to section 1113 issues (.1); email message to D. Northrop regarding same, associated required changes to draft exhibits to monthly fee statement (.2).	SA Lutkus	0.30	177.00
03/26/19	Revise first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas, to reflect, among other things, the fact that the \$1 million cap on 1113 fees be paid by the WMLP Debtors has been reached (0.8), attention to revising Exhibit A to DBR's first monthly fee application (0.1) and email correspondence with Ms. Lutkus regarding preparation and filing of first monthly fee application (0.1).	D Northrop	1.00	385.00
03/27/19	Review final monthly fee statement (.2); email messages to/from V. Slusher regarding same (.1); email message to G. Ossi regarding same/upcoming bar date for professional fees (.1); email messages from/to D. Northrop regarding filing-related questions (.1).	SA Lutkus	0.50	295.00
03/27/19	Finalize first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (0.3), prepare for filing and file first monthly fee statement by Drinker Biddle & Reath LLP on the ECF case docket in Case No. 18-35672 (DRJ) (In re Westmoreland Coal Company, et al.) (0.5); and attention to serving first monthly fee statement by Drinker Biddle & Reath LLP (0.2).	D Northrop	1.00	385.00
03/27/19	Draft second monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas.	D Northrop	0.10	38.50
03/28/19	Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX).	D Northrop	0.30	115.50
	Current Hours / Fees		71.00	\$40,638.50

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Time and Fee Summary

Timekeeper	Title	Rate	Hours	Fees
GJ Ossi	Partner	\$725.00	32.90	\$23,852.50
GJ Ossi	Partner	\$720.00	1.20	\$864.00
SA Lutkus	Counsel	\$590.00	1.90	\$1,121.00
CR Williams	Associate	\$450.00	20.40	\$9,180.00
D Northrop	Paralegal	\$385.00	14.60	\$5,621.00
Totals			71.00	\$40,638.50

Expenses

Searches	20.80
Travel - Airfare - Gregory J. Ossi, 03/13/19, Receipt #01615039299449 - Telephone call regarding Westmoreland issues.	10.99

Total Current Expenses \$31.79

Total this Invoice \$40,670.29

Payment for legal services is due within 30 days of invoice date.

EXHIBIT B**SECOND MONTHLY FEE STATEMENT
MARCH 1, 2019 THROUGH MARCH 31, 2019
COMPENSATION BY PROJECT CATEGORY**

Project Category/Description	Directly Attributable to WMLP Debtors		Directly Attributable to WLB Debtors ¹		Joint Matters	
	Hours	Fees	Hours	Fees	Hours	Fees
Employee Benefits and Pensions ²	-	-	-	-	-	-
Fee/Employment Applications	-	-	-	-	5.30	\$2,281.65
TOTAL	-	-	-	-	5.30	\$2,281.65
20% Fee Holdback						\$456.33
80% of Fees						\$1,825.32

¹ As noted above, WLB Fees and Expenses from and after March 3, 2019 are no longer subject to the Fee Procedures Order and are, accordingly, not included as part of this Third Monthly Fee Statement's request for payment. Moreover, as noted above, the portion of fees incurred between March 1, 2019 and March 2, 2019 allocable to the WLB Debtors has previously been included for approval on a final basis in the Fee Application and is not included as part of this Third Monthly Fee Statement's request for payment.

² It is DBR's understanding that the WMLP Debtors have satisfied the amount of professional fees and expenses allocated to them under the intercompany settlement in connection with seeking modifications to the collective bargaining agreements with the UMWA, including through bargaining with the UMWA and the section 1113 proceeding. As such, DBR has allocated professional fees incurred for such tasks to the WLB Debtors.

EXHIBIT C

SUMMARY OF FEE/EXPENSE ALLOCATION

WMLP Debtors

Direct Fees (Net of 20% Holdback): \$0.00

Direct Expenses: \$0.00

Share of Collective Fees (Net of 20% Holdback): \$1,825.32

Share of Collective Expenses: \$0.00

Fee/Expense Request for WMLP Debtors: \$1,825.32

WLB Debtors

Direct Fees (Net of 20% Holdback): \$0.00

Direct Expenses: \$0.00

Share of Collective Fees (Net of 20% Holdback): \$0.00

Share of Collective Expenses: \$0.00

Fee/Expense Request for WLB Debtors: \$0.00

CERTIFICATE OF SERVICE

I certify that on June 1, 2019, I caused a copy of the foregoing *Notice of Third Monthly Fee Statement of Drinker Biddle & Reath LLP as Special Labor and Employee Benefits Counsel to the Debtors and Debtors in Possession for the Period March 1, 2019 through March 31, 2019* (the “Monthly Fee Statement”) to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas. I also caused a copy of the Monthly Fee Statement to be served via e-mail on the parties listed below.

/s/ Vincent P. Slusher

Vincent P. Slusher

APPLICATION RECIPIENTS

Westmoreland Coal Company
9540 South Maroon Circle
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Englewood, Colorado 80112
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E-mail: jgrafton@westmoreland.com

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*Counsel to the Ad Hoc Group of Secured
Creditors of Westmoreland Coal Company*

Co-counsel to the Debtors

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Creditors of Westmoreland Resource Partners,
LP*

*Counsel to the Conflicts Committee of the
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Partners GP, LLC, and conflicts counsel for
the WMLP Debtors*

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