

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

In re:

Westmoreland Coal Company, et al.,

Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Jointly Administered)

**DECLARATION OF JUNG W. SONG REGARDING
TABULATION OF BALLOTS AND OPT-OUT FORMS RESPECTING
THE AMENDED JOINT PLAN OF LIQUIDATION FOR THE WMLP DEBTORS**

I, Jung W. Song, hereby declare under penalty of perjury and pursuant to 28 U.S.C. § 1746:¹

1. I am a Senior Managing Director at Donlin, Recano & Company, Inc. ("DRC"), located at 6201 15th Avenue, Brooklyn, New York 11219.

2. I submit this declaration (the "Declaration") in support of confirmation of the *Amended Joint Plan of Liquidation for the WMLP Debtors* [Docket No. 1932] (as may be further amended and supplemented, the "WMLP Plan"). Except as otherwise indicated, all facts set forth herein are based upon my personal knowledge, belief, or opinion; information supplied to me by the WMLP Debtors² or their advisors, including DRC; or my review of relevant WMLP Debtors' records maintained in the ordinary course of their business. As a professional retained by the

¹ All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the WMLP Plan, or in the Disclosure Statement Order (each as defined below), as applicable.

² For the purposes of this Declaration, the term "WMLP Debtors" means Westmoreland Resources GP, LLC, Westmoreland Resource Partners, LP ("WMLP"), and WMLP's direct and indirect subsidiaries. The term "Debtors" refers to Westmoreland Coal Company and its direct and indirect subsidiaries, including the WMLP Debtors.

Debtors,³ DRC is charging for services provided in this matter, but I am not being specifically compensated for providing this Declaration or testimony. If I were called upon to testify, I could and would testify competently to the facts set forth herein.

3. In accordance with the Retention Order, DRC was authorized to assist the WMLP Debtors in connection with, *inter alia*, soliciting, receiving, and tabulating Ballots accepting or rejecting the WMLP Plan.

I. Service and Transmittal of Solicitation Packages and Related Information

4. Pursuant to the WMLP Plan, Holders of Claims in Class 2 as of March 15, 2019 (the “Voting Record Date”) were entitled to vote to accept or reject the WMLP Plan (the “Voting Class”).

Class	Type of Claim
Class 2	Credit Agreement Claims

5. The procedures for the solicitation and tabulation of votes on the WMLP Plan are set forth in the *Order (I) Conditionally Approving the Adequacy of the WMLP Disclosure Statement, (II) Approving the Solicitation and Notice Procedures with Respect to Confirmation of the WMLP Plan, (III) Approving the Form of Various Ballots and Notices in Connection Therewith, and (IV) Approving the Scheduling of Certain Dates in Connection with Confirmation of the WMLP Plan* [Docket No. 1620] (the “Disclosure Statement Order”). DRC was instructed to solicit, review, determine the validity of, and tabulate (a) Ballots submitted to vote for the acceptance or rejection of the WMLP Plan by the Holders of Claims in the Voting Class and (b) Opt-Out Forms submitted in accordance with the Disclosure Statement Order.

³ On October 10, 2018, the Bankruptcy Court entered the *Order Authorizing the Debtors to Employ and Retain Donlin, Recano & Company, Inc., as Claims, Noticing, and Solicitation Agent, Effective Nunc Pro Tunc to the Petition Date* [Docket No. 96] (the “Retention Order”).

6. On or around March 20, 2019, DRC posted links on the Debtors' restructuring website maintained by DRC at <http://www.donlinrecano.com/westmoreland> to provide parties with access to, among other documents, copies of the WMLP Plan, the *Amended Disclosure Statement with Respect to Joint Plan of Liquidation for the WMLP Debtors* [Docket No. 1617] (the "Disclosure Statement"), the Disclosure Statement Order, and the *Notice of (A) Deadline to Cast Votes to Accept or Reject Joint Chapter 11 Plan for the WMLP Debtors, (B) Combined Hearing to Consider Approval of Disclosure Statement Related Thereto, and (C) Related Matters and Procedures* (the "Combined Hearing Notice").

7. In accordance with the Disclosure Statement Order, on March 20, 2019, DRC caused (a) Solicitation Packages to be distributed to Holders of Claims in the Voting Class as of the Voting Record Date and (b) notice packages including Opt-Out Forms to the Holders of Claims and Interests in the Non-Voting Classes. DRC filed the *Affidavit of Donlin, Recano and Company, Inc. Regarding Service of Solicitation Packages with Respect to Amended Disclosure Statement with Respect to Joint Plan of Liquidation for the WMLP Debtors* (the "Affidavit of Service") dated March 27, 2019 [Docket No. 1647].

II. General Tabulation Process

8. As specified in the Disclosure Statement Order, the Voting Record Date was established as the record date for determining the Holders of Claims in the Voting Class who would be entitled to vote to accept or reject the WMLP Plan.

9. Pursuant to the Disclosure Statement Order, DRC relied on a lender list for Holders of Credit Agreement Claims provided by Jones Day. Using this information, and with guidance from the WMLP Debtors and their advisors, DRC created a voting database reflecting the name, address, voting amount, and classification of Claims in the Voting Class. Using this voting

database, DRC generated Ballots for Holders of Claims entitled to vote to accept or reject the WMLP Plan.

10. Ballots returned by electronic mail, regular mail, hand delivery, or overnight delivery were received by personnel of DRC at its office in Brooklyn, New York. Ballots received by DRC were processed in accordance with the Disclosure Statement Order. Upon receiving Ballots, DRC took the following actions:

- a. The electronic mails with the Ballots attached were opened, and a copy of the Ballot and the electronic mail were printed in hard copy. Each Ballot was then scanned into DRC's system and sequentially numbered (the "Sequence Number"); and
- b. DRC then entered into a computer database all pertinent information from each of the Ballots, including among other things, the date and time the Ballot was received, the Sequence Number, the voting dollar, whether the creditor submitting the Ballot elected to reject the releases set forth in Article VII.F.4 of the WMLP Plan, and whether the creditor submitting the Ballot voted to accept or reject the WMLP Plan.

11. In order for a Ballot to be counted as valid, the Ballot must have been properly completed in accordance with the Disclosure Statement Order and executed by the relevant Holder, or such Holder's authorized representative, and must have been actually received by DRC by 4:00 p.m. (prevailing Central Time) on April 17, 2019 (the "Original Voting Deadline").

12. The WMLP Debtors extended the Voting Deadline to Monday, June 3, 2019 at 5:00 p.m. (prevailing Central Time) (the "Extended Voting Deadline") for Holders of Claims in the Voting Class.⁴

13. All validly executed Ballots cast by Holders of Claims in the Voting Class received by DRC on or before the Extended Voting Deadline were tabulated as outlined in the Disclosure Statement Order.

⁴ While the WMLP Debtors also extended the Voting Record Date until May 22, 2019, DRC was advised by Jones Day that the extension did not result in any changes to the list for Holders of Credit Agreement Claims.

14. DRC is in possession of the Ballots received by it, and copies of the same are available for review during DRC's normal business hours at 6201 15th Avenue, Brooklyn, New York 11219.

III. Releases

15. Pursuant to the Disclosure Statement Order, DRC relied on lists of Holders of Claims and Interests in the Non-Voting Classes provided by Jones Day. Using this information, and with guidance from the WMLP Debtors and their advisors, DRC created an opt-out database reflecting the name, address, and classification of Claims in the Non-Voting Classes that were entitled to receive the Opt-Out Forms. Using this opt-out database, DRC generated Opt-Out Forms for Holders of Claims in the Non-Voting Classes.

16. Opt-Out Forms returned by electronic mail, regular mail, hand delivery, or overnight delivery were received by personnel of DRC at its office in Brooklyn, New York. Opt-Out Forms received by DRC were processed in accordance with the Disclosure Statement Order. Upon receiving Opt-Out Forms, DRC took the following actions:

- a. The envelopes containing the Opt-Out Forms were opened, and the contents were removed and stamped with the date and time received. Each Opt-Out Form was then scanned into DRC's system and sequentially numbered (the "Opt-Out Sequence Number");
- b. The electronic mails with the Opt-Out Forms attached were opened, and a copy of the Opt-Out Form and the electronic mail were printed in hard copy. Each Opt-Out Form was then scanned into DRC's system with the Opt-Out Sequence Number; and
- c. DRC then entered into a computer database all pertinent information from each of the Opt-Out Forms, including among other things, the date and time the Opt-Out Form was received, the Opt-Out Sequence Number and whether the creditor submitting the Opt-Out Form elected to opt out of the releases set forth in Article VII.F.4 of the WMLP Plan.

17. In order for an Opt-Out Forms to be counted as valid, it must have been properly completed in accordance with the Disclosure Statement Order and executed by the relevant Holder,

or such Holder's authorized representative, and must have been actually received by DRC by the Extended Voting Deadline.

18. All validly executed Opt-Out Forms submitted by Holders of Claims in the Non-Voting Classes received by DRC on or before the Extended Voting Deadline were tabulated as outlined in the Disclosure Statement Order.

19. DRC is in possession of the Opt-Out Forms received by it, and copies of the same are available for review during DRC's normal business hours at 6201 15th Avenue, Brooklyn, New York 11219.

IV. The Results

20. The results of the aforesaid tabulation of properly executed Ballots received on or before the Extended Voting Deadline are set forth below and in the report annexed hereto as **Exhibit A** (the "Final Tabulation Results").

CLASS	TOTAL BALLOTS RECEIVED			
	Accept		Reject	
	AMOUNT (% of Amount Voted)	NUMBER (% of Number voted)	AMOUNT (% of Amount Voted)	NUMBER (% of Number Voted)
Class 2 – WMLP Credit Agreement Claims	\$326,377,791.89 (100.00%)	8 (100.00%)	\$00.00 (0.00%)	0 (0.00%)

21. The Release Report listing the names of all parties who opted out of the releases included in Article VII.F. 4.b of the WMLP Plan is attached here to as **Exhibit B**.

Dated: June 3, 2019

/s/ Jung W. Song

Brooklyn, New York

Jung W. Song

Donlin, Recano & Company, Inc.

Exhibit A

Final Tabulation Results

WESTMORELAND COAL COMPANY, ET AL.
Tabulation Report as of 6/3/2019

Class	Ballot ID	Acct No.	Creditor Name	Authorized Vote Amt	Indicated Amt	Vote	Tabulated Accept Amt	Tabulated Reject Amt	Vote Date	Opt-Out	Note
2	000621	19538	BF OXFORD SPE LLC	\$146,277,310.58	\$150,158,305.00	ACCEPT	\$146,277,310.58	\$0.00	6/3/19		Indicated "Not Less Than: \$150,158,305.00"
2	000106	19541	BLACKROCK CAPITAL INVESTMENT CORP	\$27,659,134.92		ACCEPT	\$27,659,134.92	\$0.00	6/3/19		Indicated "Not Less Than:" by the Amount field
2	000622	19539	GCCU III LLC	\$27,975,239.33	\$28,717,472.00	ACCEPT	\$27,975,239.33	\$0.00	6/3/19		Indicated "Not Less Than: \$28,717,472.00"
2	000107	19542	MEDLEY CAPITAL CORP	\$22,127,307.93	\$23,201,985.38	ACCEPT	\$22,127,307.93	\$0.00	6/3/19		
2	000108	19543	SIERRA INCOME CORP	\$22,127,307.93	\$23,201,985.38	ACCEPT	\$22,127,307.93	\$0.00	6/3/19		
2	000109	19544	TENNENBAUM OPPORTUNITIES FUND VI LLC	\$22,978,358.23		ACCEPT	\$22,978,358.23	\$0.00	6/3/19		Indicated "Not Less Than:" by the Amount field
2	000110	19545	TENNENBAUM OPPORTUNITIES PARTNERS V LP	\$26,808,084.60		ACCEPT	\$26,808,084.60	\$0.00	6/3/19		Indicated "Not Less Than:" by the Amount field
2	000623	19540	TOCU IV LLC	\$30,425,048.37	\$31,232,278.00	ACCEPT	\$30,425,048.37	\$0.00	6/3/19		Indicated "Not Less Than: \$31,232,048.37"
Totals for Class 2											
			Aggregate Class 2 Claim Amount Voted to Accept:	\$326,377,791.89	100.00%						
			Aggregate Class 2 Claim Amount Voted to Reject:	\$0.00	0.00%						
			Aggregate Class 2 Claim Amount Voted:	\$326,377,791.89							
			Aggregate Class 2 Claim Quantity Voted to Accept:	8	100.00%						
			Aggregate Class 2 Claim Quantity Voted to Reject:	0	0.00%						
			Aggregate Class 2 Claim Quantity Voted:	8							

Exhibit B

Release Report

Name	Address 1	Address 2	City	State	Zip	Country	Date Received	Opt-Out of Release
DAVID NENDZA SR	3524 SE 1ST PL		CAPE CORAL	FL	33904		4/1/2019	Opt-Out
BRADKEN, INC.	12200 NW AMBASSADOR DR., STE. 647		KANSAS CITY	MO	64163		4/4/2019	
BOB POST	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
MICHAEL BAISDEN	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
LUKE BOONE	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
LUKE BOONE	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
JASON CARANO	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
JONATHON COLLINS	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
JONATHON COLLINS	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
FLOYD COZORT	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
KALUM DIXON	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
KALUM DIXON	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
BRENT GRANNON	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
BRENT GRANNON	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
ANDREW HARPER	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
TODD MANRING	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
TODD MANRING	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
ROBERT MCLAUGHLIN	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
ROBERT MCLAUGHLIN	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
EVAN PARGEON	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
BRIAN S POST	1335 DUBLIN RD., STE. 104D		COLUMBUS	OH	43215		4/4/2019	Opt-Out
KEITH FUGGLES	1580 TOLER AVE		GARDNERVILLE	NV	89410		4/5/2019	Opt-Out
FORD*OREN J	PO BOX 2174		COLSTRIP	MT	59323		4/9/2019	Opt-Out
FIRST SURETY CORPORATION	1201 DEMONBREUN STREET, SUITE 900		NASHVILLE	TN	37203		4/9/2019	Opt-Out
HEIDI RAE MCLEAN	PO BOX 500		FT KLAMATH	OR	97626		4/10/2019	
LINDA SHELTON	855 N W MAPLE LN		REDMOND	OR	97756		4/11/2019	Opt-Out
KIM DIEN NGUYEN	605 CARSWELL TER		ARLINGTON	TX	76010		4/12/2019	
BLACKHAWK LAND AND RESOURCES LLC	255 E 5TH ST		CINCINNATI	OH	45202		4/12/2019	Opt-Out
LEXON INSURANCE COMPANY	333 WEST WASHINGTON STREET, SUITE 200		SYRACUSE	NY	13202		4/12/2019	Opt-Out
UNITED STATES OF AMERICA	1000 LOUISIANA ST.	STE. 2300	HOUSTON	TX	77002		4/12/2019	Opt-Out
SUN QI FANG	5A WOODLANDS ROAD	#16-28			677728	SINGAPORE	4/15/2019	Opt-Out
STATE OF OHIO, OHIO EPA AND ODNR	30 E BROAD ST	25TH FLOOR	COLUMBUS	OH	43215		4/15/2019	Opt-Out
OUTLAW SUPPLY INC	2594 HWY 233		KEMMERER	WY	83101		4/15/2019	Opt-Out
HEATH MAHL	14327 E US HWY 224		ATTICA	OH	44807		4/15/2019	Opt-Out
JAMES LAZZERONI	11606 SE ARIE CRESENT RD		HAPPY VALLEY	OR	97086		4/16/2019	
CHRISTOPHER K SEGLEM	1741 TAYLOR MOUNTAIN RD		LACKSPUR	CO	80118		4/16/2019	Opt-Out
MINING AND RECLAMATION INC	15953 ST. RT. 60	PO BOX 555	DRESDEN	OH	43821		4/16/2019	Opt-Out
ALFRED B. WEIRICH	6536 FAIRWAY DRIVE WEST		FAYETTEVILLE	PA	17222-9646		4/16/2019	
KIM OBERG	15020 SAINT ANDREOS DRIVE		OREGON CITY	OR	97045		4/16/2019	Opt-Out
CONSOL ENERGY, INC.	BERNSTEIN-BURKLEY, P.C.	707 GRANT STREET, SUITE 2200	PITTSBURGH	PA	15219		4/17/2019	Opt-Out

Name	Address 1	Address 2	City	State	Zip	Country	Date Received	Opt-Out of Release
HOPEDALE MINING LLC	424 LEWIS HARGETT CIRCLE	SUITE 250	LEXINGTON	KY	40503		4/17/2019	Opt-Out
MCCAIN*KEVIN P	2114 TWP HY 156		RAYLAND	OH	43943		4/17/2019	Opt-Out
NIELSEN'S ARC SERVICES	PO BOX 305		REDMOND	UT	84652		4/22/2019	
RAKESH K. GUPTA	2930 FRANKLIN		MICHIGAN CITY	IN	46360		4/22/2019	
KINDER MORGAN UTOPIA LLC	2200 ROSS AVE	SUITE 4100W	DALLAS	TX	75201		5/29/2019	Opt-Out
ZURICH AMERICAN INSURANCE CO. AND FIDELITY &	PO BOX 968036		SCHAUMBERG	IL	60196		6/3/2019	Opt-Out