

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE 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)
)	

**FEE STATEMENT OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP FOR
COMPENSATION FOR SERVICES AND REIMBURSEMENT OF EXPENSES
AS ATTORNEYS TO THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD FROM APRIL 1, 2019, THROUGH APRIL 30, 2019**

Name of Applicant:	Kirkland & Ellis LLP and Kirkland & Ellis International LLP	
Applicant's Role in Case:	Attorneys to the Debtors-in-Possession	
Date Order of Employment Signed:	October 14, 2018 [Docket No. 491]	
	Beginning of Period	End of Period
Time period covered by this statement:	04/01/2019	04/30/2019
Summary of Total Fees and Expenses Requested:		
Total fees requested in this statement:	\$48,217.60 (80% of \$60,272.00)	
Total expenses requested in this statement:	\$0.00	
Total fees and expenses requested in this statement (inclusive of holdback amount):	\$60,272.00	
Summary of Attorney Fees Requested:		
Total attorney fees requested in this statement:	\$52,559.50	
Total actual attorney hours covered by this statement:	48.70	
Average hourly rate for attorneys:	\$1,079.25	
Summary of Paraprofessional Fees Requested:		
Total paraprofessional fees requested in this statement:	\$7,712.50	
Total actual paraprofessional hours covered by this statement:	30.30	

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.

Average hourly rate for paraprofessionals:	\$254.54
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Pursuant to sections 327, 330, and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 495] (the “Interim Compensation Order”), the law firm of Kirkland & Ellis LLP and Kirkland & Ellis International LLP (together, “K&E”), attorneys for Westmoreland Coal Company and certain of its affiliates, as debtors and debtors in possession (collectively, the “Debtors”), hereby files this monthly fee statement (this “Monthly Fee Statement”) for (i) compensation in the amount of \$48,217.60 for the reasonable and necessary legal services K&E rendered to the Debtors from payment of compensation for professional services rendered to the Debtors from April 1, 2019, through and including April 30, 2019 (the “Fee Period”) (80% of \$60,272.00) and (ii) reimbursement for the actual and necessary expenses that K&E incurred, in the amount of \$0.00 during the Fee Period.

Itemization of Services Rendered and Disbursements Incurred

1. In support this Monthly Fee Statement, attached are the following exhibits:
 - **Exhibit A** is a schedule of the number of hours expended and fees incurred (on an aggregate basis) by K&E partners, associates, and paraprofessionals during the Fee Period with respect to each of the subject matter categories K&E established in accordance with its internal billing procedures. As reflected in **Exhibit A**, K&E incurred \$60,272.00 in fees during the Fee Period. Pursuant to this Monthly Fee Statement, K&E seeks reimbursement for 80% of such fees (\$48,217.60 in the aggregate).
 - **Exhibit B** is a schedule providing certain information regarding the K&E attorneys and paraprofessionals for whose work on these chapter 11 cases compensation is sought in this Monthly Fee Statement. Attorneys and

paraprofessionals of K&E have expended a total of 79.00 hours in connection with these chapter 11 cases during the Fee Period.

- **Exhibit C** consists of K&E's records of fees and expenses incurred during the Fee Period in the rendition of the professional services to the Debtors and their estates.

Representations

2. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. K&E reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, Bankruptcy Local Rules, and the Interim Compensation Order.

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WHEREFORE, K&E requests allowance of its fees and expenses incurred during the Fee Period in the total amount of \$48,217.60 consisting of (a) \$48,217.60, which is 80% of the fees incurred by the Debtors for reasonable and necessary professional services rendered by K&E; and (b) \$0.00 for actual and necessary costs and expenses, and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Houston, Texas
June 7, 2019

/s/ Matthew D. Cavanaugh

Elizabeth C. Freeman (Bar No. 24009222)
Matthew D. Cavanaugh (Bar No. 24062656)
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-and-

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-and-

Anna G. Rotman, P.C. (Bar No. 24046761)
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Email: anna.rotman@kirkland.com

Co-Counsel to the Debtors and Debtors in Possession

Certificate of Service

I certify that on June 7, 2019, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Matthew D. Cavanaugh

Matthew D. Cavanaugh

Exhibit A**Summary of Legal Fees and Expenses for the Fee Period**

Matter Number	Matter Description	Total Billed Hours	Total Fees Requested	Total Expenses Requested	Total Compensation
33	[WMLP] Case Administration	2.20	\$715.00	\$0.00	\$715.00
34	[WMLP] Claims Analysis and Objections	1.60	\$1,547.00	\$0.00	\$1,547.00
35	[WMLP] Corporate and Securities Matters	1.80	\$2,043.00	\$0.00	\$2,043.00
36	[WMLP] Creditor and Stakeholder Issues	0.70	\$674.00	\$0.00	\$674.00
38	[WMLP] Disclosure Statement, Plan, Confi	27.10	\$30,611.50	\$0.00	\$30,611.50
40	[WMLP] Executory Contracts- Unexpired Lea	14.80	\$14,726.00	\$0.00	\$14,726.00
41	[WMLP] Hearings	1.00	\$1,135.00	\$0.00	\$1,135.00
45	[WMLP] Retention and Fee Matters - K&E	28.20	\$7,057.00	\$0.00	\$7,057.00
48	[WMLP] Tax Issues	1.60	\$1,763.50	\$0.00	\$1,763.50
Totals		79.00	\$60,272.00	\$0.00	\$60,272.00

Exhibit B**Summary of Hours Billed by K&E Attorneys for the Fee Period**

Attorney	Position and Year Admitted		Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Gabriela Zamfir Hensley	Associate	2018	Restructuring	595.00	0.10	\$59.50
Mark Holden	Associate	2014	Litigation - General	925.00	0.10	\$92.50
Chris Koenig	Associate	2014	Restructuring	995.00	17.30	\$17,213.50
Gerardo Mijares-Shafai	Associate	2016	Restructuring	920.00	0.90	\$828.00
Nicholas Warther	Associate	2017	Taxation	870.00	0.30	\$261.00
Michael Fisherman	Partner	2010	Corporate - Capital Markets	1,135.00	1.80	\$2,043.00
Gregory F. Pesce	Partner	2011	Restructuring	1,135.00	27.10	\$30,758.50
Anthony Vincenzo Sexton	Partner	2011	Taxation	1,185.00	1.10	\$1,303.50
Totals for Attorneys					48.70	\$52,559.50

Paraprofessional	Position with the Applicant	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Anthony Abate	Paralegal	Restructuring	325.00	2.30	\$747.50
Michael Y. Chan	Support Staff	Conflicts Analysis	255.00	13.50	\$3,442.50
Samuel Miller	Support Staff	Conflicts Analysis	230.00	7.00	\$1,610.00
Eric Nyberg	Support Staff	Conflicts Analysis	255.00	7.50	\$1,912.50
Totals for Paraprofessionals				30.30	\$7,712.50

Exhibit C

Detailed Description of Fees, Expenses, and Disbursements

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013585

Client Matter: 42917-33

In the Matter of [WMLP] Case Administration

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 715.00

Total legal services rendered

\$ 715.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Case Administration

Invoice Number: 1050013585
Matter Number: 42917-33

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	2.20	325.00	715.00
TOTALS	2.20		\$ 715.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Case Administration

Invoice Number: 1050013585
 Matter Number: 42917-33

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/02/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/03/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/04/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/08/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
04/09/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
04/10/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/11/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
04/15/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/16/19	Anthony Abate	0.60	Prepare and distribute daily docket updates re recently filed pleadings.
04/17/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/18/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/19/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/22/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
Total		2.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013584

Client Matter: 42917-34

In the Matter of [WMLP] Claims Analysis and Objections

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 1,547.00

Total legal services rendered

\$ 1,547.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Claims Analysis and Objections

Invoice Number: 1050013584
Matter Number: 42917-34

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	1.00	995.00	995.00
Gerardo Mijares-Shafai	0.60	920.00	552.00
TOTALS	1.60		\$ 1,547.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Claims Analysis and Objections

Invoice Number: 1050013584
 Matter Number: 42917-34

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/18/19	Chris Koenig	1.00	Telephone conference with G. Mijares-Shafai, Jones Day, A&M re WMLP claims issues and next steps (.6); review and revise WMLP claims chart from A&M (.4).
04/18/19	Gerardo Mijares-Shafai	0.60	Telephone conference with A&M and Jones Day team re claims asserted against WMLP Debtors.
Total		1.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013583

Client Matter: 42917-35

In the Matter of [WMLP] Corporate and Securities Matters

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 2,043.00

Total legal services rendered

\$ 2,043.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Corporate and Securities Matters

Invoice Number: 1050013583
Matter Number: 42917-35

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael Fisherman	1.80	1,135.00	2,043.00
TOTALS	1.80		\$ 2,043.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Corporate and Securities Matters

Invoice Number: 1050013583
 Matter Number: 42917-35

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/19	Michael Fisherman	1.10	Review, analyze, resolve matters re 10-K filing.
04/05/19	Michael Fisherman	0.50	Review and revise securities documents.
04/10/19	Michael Fisherman	0.20	Review, analyze, resolve matters re securities documents.
Total		1.80	

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AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050013582
Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 674.00

Total legal services rendered

\$ 674.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050013582
Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	0.40	995.00	398.00
Gerardo Mijares-Shafai	0.30	920.00	276.00
TOTALS	0.70		\$ 674.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050013582
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/10/19	Gerardo Mijares-Shafai	0.30	Attend telephone conference with advisors re WMLP labor and sale discussions.
04/16/19	Chris Koenig	0.40	Telephone conference with G. Pesce, Jones Day, and G. Tywoniuk re Kemmerer sale issues.
Total		0.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013581

Client Matter: 42917-38

In the Matter of [WMLP] Disclosure Statement, Plan, Confirmation

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 30,611.50

Total legal services rendered

\$ 30,611.50

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050013581
Matter Number: 42917-38

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mark Holden	0.10	925.00	92.50
Chris Koenig	0.90	995.00	895.50
Gregory F. Pesce	26.10	1,135.00	29,623.50
TOTALS	27.10		\$ 30,611.50

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050013581
 Matter Number: 42917-38

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/19	Gregory F. Pesce	2.10	Conference and correspond with company and advisors re MLP surety and closing issues.
04/02/19	Mark Holden	0.10	Participate in telephone conference with vendor re next steps with discovery.
04/02/19	Gregory F. Pesce	2.40	Conference and correspond with company and advisors re MLP surety and closing issues.
04/04/19	Gregory F. Pesce	1.10	Conference and correspond with company and advisors re MLP surety and closing issues.
04/05/19	Gregory F. Pesce	1.10	Conference and correspond with company and advisors re MLP surety and closing issues.
04/08/19	Gregory F. Pesce	1.20	Conference and correspond with Jones Day, Schulte re surety issues.
04/09/19	Gregory F. Pesce	1.20	Conference and correspond with Jones Day, Schulte re surety issues.
04/10/19	Gregory F. Pesce	1.40	Conference and correspond with Jones Day, Schulte re surety issues.
04/11/19	Gregory F. Pesce	1.50	Conference with Jones Day re next steps.
04/12/19	Gregory F. Pesce	1.60	Conference and correspond with Jones Day, Schulte re surety issues.
04/15/19	Gregory F. Pesce	1.40	Correspond with Jones Day re next steps.
04/18/19	Gregory F. Pesce	0.90	Correspond with Kramer Levin and Jones Day re hearing and next steps.
04/19/19	Gregory F. Pesce	0.90	Correspond with Kramer Levin and Jones Day re hearing and next steps.
04/20/19	Gregory F. Pesce	0.60	Correspond with Kramer Levin and Jones Day re hearing and next steps.
04/22/19	Gregory F. Pesce	1.30	Conferences with Jones Day and Schulte re next steps.
04/23/19	Gregory F. Pesce	0.90	Correspond with Kramer Levin and Jones Day re hearing and next steps.
04/24/19	Chris Koenig	0.40	Review and revise proposed schedule re WMLP sale and plan process (.2); correspond with G. Pesce and Jones Day re same (.2).

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050013581
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/24/19	Gregory F. Pesce	1.40	Conference with company and advisors re next steps (.6); conference with T. Hoffman and H. Lennox re various sale issues (.8).
04/25/19	Chris Koenig	0.50	Telephone conference with G. Tywoniuk, G. Pesce, M. Cavanaugh, Jones Day, A&M re status and next steps for WMLP sale and chapter 11 plan.
04/25/19	Gregory F. Pesce	1.40	Conference with company and advisors re next steps (.6); conference with T. Hoffman and H. Lennox re various sale issues (.8).
04/26/19	Gregory F. Pesce	1.20	Conference with Jones Day, Schulte, and Kramer re next steps.
04/27/19	Gregory F. Pesce	0.60	Conference and correspond with Jones Day and Kramer re next steps, closing, surety matters.
04/28/19	Gregory F. Pesce	0.60	Conference and correspond with Jones Day and Kramer re next steps, closing, surety matters.
04/29/19	Gregory F. Pesce	1.30	Conference with Jones Day, Schulte, and Kramer re next steps.
Total		27.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013580

Client Matter: 42917-40

In the Matter of [WMLP] Executory Contracts-Unexpired Lease

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 14,726.00

Total legal services rendered

\$ 14,726.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050013580
Matter Number: 42917-40

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	14.80	995.00	14,726.00
TOTALS	14.80		\$ 14,726.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050013580
 Matter Number: 42917-40

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/18/19	Chris Koenig	0.40	Correspond with Jones Day team re 365(d)(4) deadline and Kemmerer leases (.4).
04/23/19	Chris Koenig	1.60	Review and revise motion re assumption and assignment of Kemmerer leases of nonresidential real property.
04/24/19	Chris Koenig	5.60	Review and revise motion to assume Kemmerer leases of nonresidential real property (5.3); correspond with G. Pesce and Jones Day re same (.3).
04/25/19	Chris Koenig	2.90	Review and revise motion to assume Kemmerer leases (2.6); correspond with G. Pesce and Jones Day re same (.3).
04/26/19	Chris Koenig	1.00	Review and revise motion to assume Kemmerer leases of nonresidential real property (.8); correspond with K&E team, Jones Day, and Schulte Roth re same (.2).
04/29/19	Chris Koenig	2.30	Review and revise assumption motion re Kemmerer leases of nonresidential real property (2.1); correspond with G. Pesce, Jones Day, and Schulte Roth re same (.1); telephone conference with Jones Day and A&M re same (.1).
04/30/19	Chris Koenig	1.00	Review and revise motion re assumption of Kemmerer leases of nonresidential real property.
Total		14.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013579
Client Matter: 42917-41

In the Matter of [WMLP] Hearings

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 1,135.00

Total legal services rendered

\$ 1,135.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Hearings

Invoice Number: 1050013579
Matter Number: 42917-41

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gregory F. Pesce	1.00	1,135.00	1,135.00
TOTALS	1.00		\$ 1,135.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Hearings

Invoice Number: 1050013579
Matter Number: 42917-41

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/30/19	Gregory F. Pesce	1.00	Participate in telephonic hearing re chapter 11 cases.
Total		1.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050013578

Client Matter: 42917-45

In the Matter of [WMLP] Retention and Fee Matters - K&E

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 7,057.00

Total legal services rendered

\$ 7,057.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050013578
Matter Number: 42917-45

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.10	325.00	32.50
Michael Y. Chan	13.50	255.00	3,442.50
Gabriela Zamfir Hensley	0.10	595.00	59.50
Samuel Miller	7.00	230.00	1,610.00
Eric Nyberg	7.50	255.00	1,912.50
TOTALS	28.20		\$ 7,057.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050013578
 Matter Number: 42917-45

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/08/19	Eric Nyberg	4.00	Prepare and organization of parties for conflicts searching for creditors/entities.
04/11/19	Michael Y. Chan	6.00	Analyze and update for supplemental disclosure of creditors/entities (4.0); review and revise of supplemental disclosures re all original creditors/entities (2.0).
04/12/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/12/19	Michael Y. Chan	0.50	Organization and preparation of parties for conflicts searching for creditors/entities.
04/12/19	Michael Y. Chan	5.00	Analyze and update for supplemental disclosure of creditors/entities (4.0); review and revise of supplemental disclosures re creditors/entities (1.0).
04/12/19	Samuel Miller	7.00	Analyze update for supplemental disclosure of creditors/entities.
04/12/19	Eric Nyberg	3.50	Review and revise of supplemental disclosures re all original creditors/entities.
04/17/19	Gabriela Zamfir Hensley	0.10	Review, revise K&E invoice re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
04/22/19	Michael Y. Chan	2.00	Organization and preparation of parties for conflicts searching for creditors/entities (.4); analyze for disclosure of creditors/entities (.4); review and revise of disclosures re creditors/entities (.6); draft schedules 1 & 2 for supplemental declaration (.6).
Total		28.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013577

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 1,763.50

Total legal services rendered

\$ 1,763.50

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050013577
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	0.20	995.00	199.00
Anthony Vincenzo Sexton	1.10	1,185.00	1,303.50
Nicholas Warther	0.30	870.00	261.00
TOTALS	1.60		\$ 1,763.50

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Tax Issues

Invoice Number: 1050013577
 Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/02/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team, PwC, and others re transfer tax fee issues.
04/03/19	Anthony Vincenzo Sexton	0.30	Correspond with K&E team and creditors re tax diligence and compliance issues.
04/08/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team re tax work authorization issues.
04/10/19	Nicholas Warther	0.30	Review, analyze B. Ko allocation of value on restructuring consideration (.1); correspond with A. Sexton re the same (.2).
04/25/19	Chris Koenig	0.20	Telephone conference with G. Pesce, A. Sexton, and N. Warther re WMLP tax issues and next steps.
04/25/19	Anthony Vincenzo Sexton	0.40	Correspond with K&E team re status of deal (.2); correspond with K&E team re necessary tax analysis (.2).
Total		1.60	