

**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 MAY 1 2019, THROUGH JUNE 21, 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:	05/01/2019	06/21/2019
Summary of Total Fees and Expenses Requested:		
Total fees requested in this statement:	\$124,570.40 (80% of \$155,713.00)	
Total expenses requested in this statement:	\$0.00	
Total fees and expenses requested in this statement (inclusive of holdback amount):	\$124,570.40	
Summary of Attorney Fees Requested:		
Total attorney fees requested in this statement:	\$147,254.50	
Total actual attorney hours covered by this statement:	144.80	
Average hourly rate for attorneys:	\$995.00	
Summary of Paraprofessional Fees Requested:		
Total paraprofessional fees requested in this statement:	\$8,458.50	
Total actual paraprofessional hours covered by this statement:	30.90	
Average hourly rate for paraprofessionals:	\$340.00	

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.

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 \$124,570.40 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 May 1, 2019, through and including June 21, 2019 (the “Fee Period”) (80% of \$155,713.00) 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 of 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 \$155,713.00 in fees during the Fee Period. Pursuant to this Monthly Fee Statement, K&E seeks reimbursement for 80% of such fees (\$124,570.40 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 175.70 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.

[Remainder of page intentionally left blank.]

WHEREFORE, K&E requests allowance of its fees and expenses incurred during the Fee Period in the total amount of \$124,570.40 consisting of (a) \$124,570.40, 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 28, 2019

/s/ Matthew D. Cavanaugh

Elizabeth C. Freeman (Bar No. 24009222)
Matthew D. Cavanaugh (Bar No. 24062656)
JACKSON WALKER L.L.P.
1401 McKinney Street, Suite 1900
Houston, Texas 77010
Telephone: (713) 752-4200
Facsimile: (713) 752-4221
Email: efreeman@jw.com
mcaavanaugh@jw.com

*Co-Counsel to the Debtors and
Debtors in Possession*

James H.M. Sprayregen, P.C.
Michael B. Slade (Bar No. 24013521)
Gregory F. Pesce (admitted *pro hac vice*)
KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
300 North LaSalle
Chicago, Illinois 60654
Telephone: (312) 862-2000
Facsimile: (312) 862-2200
Email: james.sprayregen@kirkland.com
michael.slade@kirkland.com
gregory.pesce@kirkland.com

-and-

Edward O. Sassower, P.C.
Stephen E. Hessler, P.C. (admitted *pro hac vice*)
KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
601 Lexington Avenue
New York, New York 10022
Telephone: (212) 446-4800
Facsimile: (212) 446-4900
Email: edward.sassower@kirkland.com
stephen.hessler@kirkland.com

-and-

Anna G. Rotman, P.C. (Bar No. 24046761)
KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
609 Main Street
Houston, Texas 77002
Telephone: (713) 836-3600
Email: anna.rotman@kirkland.com

Co-Counsel to the Debtors and Debtors in Possession

Certificate of Service

I certify that on June 28, 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	19.80	\$8,411.00	\$0.00	\$8,411.00
36	[WMLP] Creditor and Stakeholder Issues	41.30	\$46,597.50	\$0.00	\$46,597.50
38	[WMLP] Disclosure Statement, Plan, Confi	87.70	\$83,229.50	\$0.00	\$83,229.50
40	[WMLP] Executory Contracts- Unexpired Lea	3.70	\$3,681.50	\$0.00	\$3,681.50
41	[WMLP] Hearings	9.60	\$6,546.00		\$6,546.00
43	[WMLP] Non-Working Travel	7.10	\$1,881.50		\$1,881.50
45	[WMLP] Retention and Fee Matters - K&E	3.10	\$1,935.50	\$0.00	\$1,935.50
48	[WMLP] Tax Issues	3.40	\$3,430.50	\$0.00	\$3,430.50
Totals		175.70	\$155,713.00	\$0.00	\$155,713.00

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
Nicholas Adzima	Associate	2019	Restructuring	\$595.00	0.60	\$357.00
Neda Davanipour	Associate	2019	Restructuring	\$705.00	1.30	\$916.50
Gabriela Zamfir Hensley	Associate	2018	Restructuring	\$595.00	7.70	\$4,581.50
Stephen E. Hessler, P.C.	Partner	2002	Restructuring	\$1,565.00	0.30	\$469.50
Chris Koenig	Associate	2014	Restructuring	\$995.00	75.40	\$75,023.00
Gregory F. Pesce	Partner	2011	Restructuring	\$1,135.00	48.00	\$54,480.00
Anthony Vincenzo Sexton	Partner	2011	Taxation	\$1,185.00	2.00	\$2,370.00
Michael B. Slade	Partner	1999	Litigation - General	\$1,310.00	1.80	\$2,358.00
Nicholas Warther	Associate	2017	Taxation	\$870.00	7.70	\$6,699.00
Totals for Attorneys					144.80	\$147,254.50

Paraprofessional	Position with the Applicant	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Julia R. Foster	Paralegal	Restructuring	\$325.00	2.30	\$747.50
Katie Kane	Junior Paralegal	Restructuring	\$265.00	27.80	\$7,367.00
Robert Orren	Paralegal	Restructuring	\$430.00	0.80	\$344.00
Totals for Paraprofessionals				30.90	\$8,458.50

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 28, 2019

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

Attn: Gerry Tywoniuk

Invoice Number: 1050014744

Client Matter: 42917-33

In the Matter of [WMLP] Case Administration

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 8,411.00

Total legal services rendered

\$ 8,411.00

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Case Administration

Invoice Number: 1050014744
Matter Number: 42917-33

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Stephen E. Hessler, P.C.	0.30	1,565.00	469.50
Katie Kane	15.70	265.00	4,160.50
Chris Koenig	3.80	995.00	3,781.00
TOTALS	19.80		\$ 8,411.00

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Case Administration

Invoice Number: 1050014744
 Matter Number: 42917-33

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/09/19	Chris Koenig	0.30	Telephone conference with G. Tywoniuk, G. Pesce, Jones Day, and A&M re status of chapter 11 cases and next steps.
05/10/19	Chris Koenig	2.50	Review and revise exclusivity motion for WMLP Debtors (2.2); correspond with G. Hensley re same (.3).
05/11/19	Chris Koenig	0.80	Review and revise exclusivity motion (.6); correspond with G. Pesce and G. Hensley re same (.2).
05/14/19	Katie Kane	2.70	Research re retention applications and declarations.
05/17/19	Chris Koenig	0.20	Telephone conference with G. Tywoniuk, Jones Day, and A&M re status and next steps of WMLP matters.
05/29/19	Stephen E. Hessler, P.C.	0.30	Telephone conference with G. Pesce re status update.
06/03/19	Katie Kane	2.00	Prepare for hearing.
06/05/19	Katie Kane	7.00	Attend confirmation hearing.
06/05/19	Katie Kane	4.00	Prepare for hearing.
Total		19.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

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

Attn: Gerry Tywoniuk

Invoice Number: 1050014741

Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 46,597.50

Total legal services rendered

\$ 46,597.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050014741
 Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Julia R. Foster	0.20	325.00	65.00
Chris Koenig	0.90	995.00	895.50
Gregory F. Pesce	40.00	1,135.00	45,400.00
Anthony Vincenzo Sexton	0.20	1,185.00	237.00
TOTALS	41.30		\$ 46,597.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050014741
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/19	Gregory F. Pesce	0.50	Telephone conference with Company and Company's adviser team re next steps.
05/02/19	Gregory F. Pesce	0.50	Telephone conference with Company and Company's adviser team re next steps.
05/03/19	Gregory F. Pesce	0.50	Telephone conference with Company and Company's adviser team re next steps.
05/06/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/07/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/08/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/09/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/10/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/13/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/14/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/15/19	Gregory F. Pesce	1.00	Telephone conference with Jones Day and K&E re next steps of WMLP matters.
05/16/19	Gregory F. Pesce	1.00	Telephone conference with Jones Day and K&E re next steps of WMLP matters.
05/17/19	Gregory F. Pesce	1.00	Telephone conference with Jones Day and K&E re next steps of WMLP matters.
05/20/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/21/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/22/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/23/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/24/19	Chris Koenig	0.60	Review and revise settlement agreement in CCU adversary proceeding (.5); correspond with G. Pesce and Jones Day re same (.1).

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050014741
 Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/24/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/25/19	Gregory F. Pesce	1.30	Telephone conference with Jones Day, SRZ and Kramer Levin re confidential settlement matters.
05/26/19	Gregory F. Pesce	1.30	Telephone conference with Jones Day, SRZ and Kramer Levin re confidential settlement matters.
05/27/19	Gregory F. Pesce	2.40	Telephone conference with Jones Day, SRZ and Kramer Levin re confidential settlement matters (1.3); correspond with Jones Day, SRZ, and Kramer Levin re WMLP plan confirmation (1.1).
05/28/19	Gregory F. Pesce	2.40	Telephone conference with Jones Day, SRZ and Kramer Levin re confidential settlement matters (1.3); correspond with Jones Day, SRZ, and Kramer Levin re WMLP plan confirmation (1.1).
05/29/19	Gregory F. Pesce	3.60	Telephone conference with SRZ and Jones Day re confidential settlement matters (2.2); correspond with SRZ and Jones Day re same (1.4).
05/30/19	Gregory F. Pesce	3.60	Telephone conference with SRZ and Jones Day re confidential settlement matters (2.2); correspond with SRZ and Jones Day re same (1.4).
05/31/19	Gregory F. Pesce	3.60	Telephone conference with SRZ and Jones Day re confidential settlement matters (2.2); correspond with SRZ and Jones Day re same (1.4).
06/03/19	Gregory F. Pesce	2.40	Telephone conference and correspond with Kramer re settlement issues.
06/04/19	Gregory F. Pesce	1.20	Telephone conference and correspond with Company and Jones Day re sale and confirmation matters.
06/05/19	Gregory F. Pesce	1.20	Telephone conference and correspond with Company and Jones Day re sale and confirmation matters.
06/07/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team re exit issues.
06/10/19	Julia R. Foster	0.20	Circulate June 5, 2019 WLMP Confirmation Hearing Transcript.
06/12/19	Chris Koenig	0.30	Review and revise WMLP May invoice for compliance with U.S. Trustee guidelines.

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050014741
 Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/16/19	Gregory F. Pesce	0.50	Conference and correspond re MLP closing matters.
06/20/19	Gregory F. Pesce	2.00	Review and revise materials re transaction.
06/21/19	Gregory F. Pesce	1.00	Review and revise materials re transaction.
Total		41.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

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

Attn: Gerry Tywoniuk

Invoice Number: 1050014743

Client Matter: 42917-38

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

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 83,229.50

Total legal services rendered

\$ 83,229.50

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
Matter Number: 42917-38

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Julia R. Foster	2.10	325.00	682.50
Gabriela Zamfir Hensley	7.50	595.00	4,462.50
Chris Koenig	66.80	995.00	66,466.00
Gregory F. Pesce	3.40	1,135.00	3,859.00
Anthony Vincenzo Sexton	0.30	1,185.00	355.50
Michael B. Slade	1.80	1,310.00	2,358.00
Nicholas Warther	5.80	870.00	5,046.00
TOTALS	87.70		\$ 83,229.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/10/19	Gabriela Zamfir Hensley	3.00	Draft WMLP exclusivity extension motion.
05/11/19	Gabriela Zamfir Hensley	1.10	Review and revise WMLP exclusivity motion re comments from G. Pesce.
05/12/19	Gabriela Zamfir Hensley	2.00	Review and revise WMLP exclusivity motion re comments from G. Pesce.
05/12/19	Chris Koenig	2.60	Review and revise WMLP exclusivity motion (2.1); correspond with G. Pesce and G. Hensley re same (.5).
05/13/19	Gabriela Zamfir Hensley	0.80	Review and revise WMLP exclusivity extension motion re comments from Schulte, G. Pesce, and C. Koenig.
05/13/19	Chris Koenig	5.20	Review and revise WMLP exclusivity motion (2.1); correspond with G. Pesce, Jones Day, and Schulte Roth re same (.2); review and revise WMLP liquidating plan (1.7); correspond with settlement parties re same (.2); review and revise liquidating trust agreement (.7); correspond with settlement parties re same (.3).
05/14/19	Chris Koenig	4.50	Telephone conference with G. Pesce, Jones Day, A&M, and Committee re WMLP plan and claims issues (.3); review and revise WMLP plan (2.1); correspond with G. Pesce re same (.4); review and revise WMLP exclusivity motion (1.4); correspond with K&E team and Schulte re same (.3).
05/14/19	Nicholas Warther	3.10	Review and revise tax portions of WMLP plan (2.5); correspond with A. Sexton re same (.6).
05/15/19	Chris Koenig	3.50	Review and revise WMLP plan (1.8); correspond with G. Pesce re same (.2); review and revise Kemmerer APA (1.3); correspond with G. Pesce re same (.2).
05/18/19	Chris Koenig	1.10	Review and revise term sheet re Committee/lender settlement re WMLP plan.

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/20/19	Chris Koenig	5.80	Review and revise term sheet re Committee settlement (2.1); review and revise Kemmerer asset purchase agreement (1.2); review and revise WMLP plan (.9); correspond with G. Pesce, Jones Day, Schulte, and Morrison Foerster re each of the foregoing (1.6).
05/21/19	Chris Koenig	4.00	Review and revise WMLP plan (1.1); review and revise Kemmerer APA (.4); review and revise Committee settlement term sheet (.8); correspond with K&E, Jones Day, Schulte, and Morrison Foerster re each of the foregoing (.8); telephone conference with Jones Day, Schulte, and Morrison Foerster re settlement issues (.9).
05/21/19	Michael B. Slade	1.80	Review and revise 5th Circuit brief (1.0); telephone conference with K&E team re WMLP confirmation hearing (.8).
05/22/19	Chris Koenig	1.10	Review and revise WMLP plan (.5); review and revise liquidating trust agreement (.4); correspond with K&E team re same (.2).
05/22/19	Nicholas Warther	2.70	Correspond with D. Yousefy, B. Ko, and A. Sexton re outstanding tax reporting and modeling, and re diligence items (1.0); review and revise WMLP liquidating trust agreement (1.0); correspond with A. Sexton and C. Koenig re same (.7)
05/23/19	Chris Koenig	0.20	Telephone conference with G. Tywoniuk, K&E team, Jones Day, and A&M re status and next steps of WMLP plan and sale.
05/24/19	Chris Koenig	4.20	Research re priority tax claim (1.2); review and revise WMLP plan (.8); review and revise Committee settlement term sheet (1.4); correspond with G. Pesce, Jones Day, Morrison Foerster, and Schulte re same (.8).
05/25/19	Chris Koenig	1.30	Review and revise term sheet re Committee plan settlement (1.1); correspond with K&E team, Jones Day and Morrison Foerster re same (.2).
05/26/19	Chris Koenig	1.60	Review and revise settlement term sheet with Committee (1.1); correspond with G. Pesce, Jones Day, and Morrison Foerster re same (.5).

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/27/19	Chris Koenig	1.10	Review and revise term sheet re Creditor Committee plan settlement (.5); correspond with G. Pesce, Jones Day, A&M, Morrison Foerster, and SRZ re same (.6).
05/27/19	Gregory F. Pesce	1.10	Review and revise WMLP plan and confirmation materials (.4); correspond with SRZ and Jones Day re same (.7).
05/28/19	Chris Koenig	2.30	Review and revise Committee settlement term sheet (1.1); telephone conference with G. Pesce, Jones Day, Morrison Foerster and Schulte re same (.5); review and revise WMLP plan (.5); correspond with G. Pesce and Jones Day re same (.2).
05/28/19	Gregory F. Pesce	1.10	Review and revise WMLP plan and confirmation materials (.4); correspond with SRZ and Jones Day re same (.7).
05/28/19	Anthony Vincenzo Sexton	0.30	Review and analyze WMLP plan treatment issues.
05/29/19	Gabriela Zamfir Hensley	0.60	Draft declaration in support of WMLP exclusivity extension motion.
05/29/19	Chris Koenig	6.20	Review and revise WMLP Plan (1.2); correspond with G. Pesce re same (.2); review and revise WMLP confirmation order (1.1); correspond with G. Pesce re same (.2); review and revise issues list re WMLP Plan (.4); telephone conference with G. Pesce, Jones Day, Kramer Levin, and Schulte re same (1.2); correspond with G. Pesce, Jones Day, and Kramer Levin re same (.3); review and revise Committee settlement term sheet (.4); correspond with G. Pesce, Jones Day, Schulte, and Morrison Foerster re same (.2); telephone conference with Jones Day and K&E teams re WMLP confirmation hearing preparation (.4); review and revise motion re Committee settlement (.6).
05/30/19	Julia R. Foster	2.10	Draft June 5, 2019 Hearing Agenda (1.0); draft witness/exhibit list re same (1.1).

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/30/19	Chris Koenig	6.60	Telephone conference with G. Tywoniuk, G. Pesce, Jones Day, and A&M re status of WMLP plan and sale, and next steps (.4); telephone conference with G. Pesce, Jones Day, Schulte and Kramer Levin re APA issues (1.5); review and revise WMLP plan (.8); correspond with G. Pesce and Jones Day re same (.2); review and revise Committee settlement motion (.8); correspond with G. Pesce and Jones Day re same (.6); review and revise Kemmerer APA (.7); correspond with G. Pesce and Jones Day re same (.2); review and analyze objections to confirmation (.8); review and revise confirmation order (.4); correspond with G. Pesce and Jones Day re same (.2).
05/31/19	Chris Koenig	2.50	Review and revise WMLP plan (.8); review and revise WMLP confirmation order (.6); review and revise WMLP confirmation brief (.7); correspond with G. Pesce and Jones Day team re each of the foregoing (.4).
06/01/19	Chris Koenig	4.90	Review and revise WMLP Plan (.9); correspond with G. Pesce and Jones Day team re same (.5); review and revise WMLP case closing motion (1.3); correspond with G. Pesce and Jones Day team re same (.3); review and revise WMLP confirmation order (1.1); correspond with G. Pesce re same (.2); review and revise liquidating trust agreement (.4); correspond with K&E and Jones Day teams re same (.2).
06/02/19	Chris Koenig	3.60	Review and revise WMLP case closing motion (.8); correspond with K&E team, Jones Day, Schulte, and Morrison Foerster re same (.2); review and revise WMLP plan (.4); correspond with K&E team and Jones Day re same (.2); review and revise CCU settlement motion (.8); correspond with G. Pesce and Jones Day re same (.3); review and revise WMLP confirmation declarations (.8); correspond with K&E team and Jones Day re same (.1).

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/03/19	Chris Koenig	2.30	Review and revise WMLP plan documents (1.2); correspond with K&E, Jones Day, Schulte Roth and Morrison Foerster re same (.3); review and revise WMLP confirmation hearing agenda (.3); correspond with K&E team and Jones Day re same (.2); correspond with K&E team and Jones Day re WMLP confirmation hearing (.3).
06/04/19	Chris Koenig	0.40	Review and revise WMLP case closing notice and order (.3); correspond with K&E team and Jones Day re same (.1).
06/04/19	Gregory F. Pesce	1.20	Review and revise materials for confirmation hearing.
06/05/19	Chris Koenig	1.80	Participate in WMLP confirmation hearing telephonically (in part) (1.1); correspond with K&E, Jones Day, Schulte Roth, and Kramer Levin re various WMLP plan and sale-related documents (.7).
Total		87.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

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

Attn: Gerry Tywoniuk

Invoice Number: 1050014745

Client Matter: 42917-40

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

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 3,681.50

Total legal services rendered

\$ 3,681.50

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050014745
Matter Number: 42917-40

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	3.70	995.00	3,681.50
TOTALS	3.70		\$ 3,681.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050014745
 Matter Number: 42917-40

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/19	Chris Koenig	2.80	Review and revise motion re 365(d)(4) deadline (2.5); correspond with Jones Day and Schulte Roth re same (.3).
05/06/19	Chris Koenig	0.90	Prepare for hearing on 365(d)(4) extension motion (.5); correspond with G. Pesce and M. Cavanaugh re same (.3); attend hearing telephonically re same (.1).
Total		3.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

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

Attn: Gerry Tywoniuk

Invoice Number: 1050014958

Client Matter: 42917-41

In the Matter of [WMLP] Hearings

For legal services rendered through June 28, 2019
(see attached Description of Legal Services for detail)

\$ 6,546.00

Total legal services rendered

\$ 6,546.00

Legal Services for the Period Ending June 28, 2019
Westmoreland Coal Company
[WMLP] Hearings

Invoice Number: 1050014958
Matter Number: 42917-41

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Katie Kane	5.00	265.00	1,325.00
Gregory F. Pesce	4.60	1,135.00	5,221.00
TOTALS	9.60		\$ 6,546.00

Legal Services for the Period Ending June 28, 2019
Westmoreland Coal Company
[WMLP] Hearings

Invoice Number: 1050014958
Matter Number: 42917-41

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/04/19	Katie Kane	5.00	Prepare for hearing.
06/05/19	Gregory F. Pesce	4.60	Participate in WMLP confirmation hearing.
Total		9.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

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

Attn: Gerry Tywoniuk

Invoice Number: 1050014957

Client Matter: 42917-43

In the Matter of [WMLP] Non-Working Travel Time

For legal services rendered through June 28, 2019
(see attached Description of Legal Services for detail)

\$ 1,881.50

Total legal services rendered

\$ 1,881.50

Legal Services for the Period Ending June 28, 2019
Westmoreland Coal Company
[WMLP] Non-Working Travel Time

Invoice Number: 1050014957
Matter Number: 42917-43

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Katie Kane	7.10	265.00	1,881.50
TOTALS	7.10		\$ 1,881.50

Legal Services for the Period Ending June 28, 2019
 Westmoreland Coal Company
 [WMLP] Non-Working Travel Time

Invoice Number: 1050014957
 Matter Number: 42917-43

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/04/19	Katie Kane	3.30	Travel from New York, NY to Houston, TX for Confirmation Hearing (billed at half time).
06/05/19	Katie Kane	3.80	Travel from Houston, TX to New York, NY (billed at half time).
Total		7.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

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

Attn: Gerry Tywoniuk

Invoice Number: 1050014742

Client Matter: 42917-45

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

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 1,935.50

Total legal services rendered

\$ 1,935.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050014742
 Matter Number: 42917-45

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	0.60	595.00	357.00
Neda Davanipour	1.30	705.00	916.50
Gabriela Zamfir Hensley	0.20	595.00	119.00
Chris Koenig	0.20	995.00	199.00
Robert Orren	0.80	430.00	344.00
TOTALS	3.10		\$ 1,935.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050014742
 Matter Number: 42917-45

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/08/19	Neda Davanipour	1.10	Review and revise WMLP fee statement per U.S. Trustee guidelines (1.0); correspond with K&E team re same (.1).
05/14/19	Chris Koenig	0.20	Review and revise April K&E WMLP invoice to ensure compliance with US Trustee guidelines.
05/15/19	Neda Davanipour	0.20	Review and revise WMLP April fee statement in accordance with the U.S. Trustee guidelines.
05/16/19	Nicholas Adzima	0.60	Review and revise WMLP April invoice per U.S. Trustee guidelines.
05/16/19	Gabriela Zamfir Hensley	0.20	Review, revise WMLP K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
05/28/19	Robert Orren	0.80	Draft WMLP April fee statement.
Total		3.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

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

Attn: Gerry Tywoniuk

Invoice Number: 1050014740

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 3,430.50

Total legal services rendered

\$ 3,430.50

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050014740
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Vincenzo Sexton	1.50	1,185.00	1,777.50
Nicholas Warther	1.90	870.00	1,653.00
TOTALS	3.40		\$ 3,430.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Tax Issues

Invoice Number: 1050014740
 Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team and PwC re WMLP deal structuring tax analysis.
05/01/19	Nicholas Warther	0.50	Correspond with PwC re taxes issues in the sale of Kemmerer assets.
05/03/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team and PwC re WMLP deal structuring tax analysis.
05/03/19	Nicholas Warther	0.30	Review and analyze PwC list of transfer tax diligence questions (.2); correspond with A. Sexton re same (.1).
05/06/19	Anthony Vincenzo Sexton	0.20	Correspond with Company, PwC, and creditors re transfer tax analysis.
05/13/19	Anthony Vincenzo Sexton	0.20	Review and revise WMLP plan documentation.
05/22/19	Anthony Vincenzo Sexton	0.30	Review and revise WMLP liquidating trust agreement.
05/23/19	Nicholas Warther	0.60	Correspond with Jones Day re comments on WMLP liquidating trust agreement.
05/24/19	Anthony Vincenzo Sexton	0.20	Review and revise WMLP liquidating trust agreement.
05/24/19	Nicholas Warther	0.50	Review and revise WMLP liquidating trust agreement (.3); correspond with Jones Day re same (.2).
06/01/19	Anthony Vincenzo Sexton	0.20	Review and revise documentation re emergence.
Total		3.40	