

Exhibit D

**ITEMIZED TIME RECORDS OF PROFESSIONALS AND PARAPROFESSIONALS
January 7, 2019 – June 21, 2019**



1500 K Street, N.W.
 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: 15231920
 Invoice Date: 02/22/2019
 Client Number: 220209
 Matter Number: 585686

Re: Special Labor and Benefits Counsel

For professional services rendered through January 31, 2019

Fees

| | | | | |
|----------|---|------------|------|----------|
| 01/07/19 | Prepare for and conduct negotiations with UMWA. | GJ Ossi | 2.90 | 2,088.00 |
| 01/07/19 | Strategy and multiple correspondence with K&E regarding UMWA benefits and bargaining issues. | GJ Ossi | 0.70 | 504.00 |
| 01/08/19 | Multiple conferences regarding UMWA bargaining and information request (.8); draft transmittal email to UMWA (.4); bargaining strategy (.7); prepare for and attend conference call with lenders and counsel regarding bargaining issues (.8). | GJ Ossi | 2.70 | 1,944.00 |
| 01/09/19 | Attend conference call regarding labor and bankruptcy issues (.9); review of information request materials (.6). | GJ Ossi | 1.60 | 1,152.00 |
| 01/09/19 | Prepare for meeting with Coal Act Committee by reviewing applicable case law and Coal Act Funds filings. | GJ Ossi | 4.80 | 3,456.00 |
| 01/10/19 | Attend to matters related to DBR substitution for Venable. | VP Slusher | 1.00 | 920.00 |
| 01/10/19 | Strategy conference and additional preparations for meeting with Coal Act Committee (4.1); meet with Coal Act committee and follow-up (2.9); call with IUOE regarding open issues (1.0); review and revise company declarations (1.2). | GJ Ossi | 8.00 | 5,760.00 |
| 01/10/19 | Research docket in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas to obtain debtors' application to retain and employ Venable LLP as special labor and employee benefits counsel and orders entered in the case relating to said application, per the request of V. Slusher. | D Northrop | 0.30 | 115.50 |
| 01/11/19 | Attend to matters related to DBR substitution for Venable. | VP Slusher | 1.50 | 1,380.00 |
| 01/11/19 | Review and revise 1113/1114 motion. | GJ Ossi | 4.40 | 3,168.00 |
| 01/11/19 | Research to obtain sample applications to retain and employ and/or substitute special counsel for the debtors in chapter 11 cases in the Southern District of Texas. | D Northrop | 0.20 | 77.00 |
| 01/14/19 | Multiple conferences (.9) and review and revise 1113/1114 motions (2.9). | GJ Ossi | 3.80 | 2,736.00 |

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|---------------------------------------|---|--------------------------------|
| 01/14/19 | Conference with company consultants regarding amount and issuers of Coal Act Bonds (.3); review and analysis of Coal Act bonds language and application (.6) | GJ Ossi 0.90 648.00 |
| 01/14/19 | Strategy and conferences regarding IUOE agreements (.8); review and revise motion regarding IUOE agreement (.6). | GJ Ossi 1.40 1,008.00 |
| 01/14/19 | Research and gather information requested by the Coal Act Committee regarding Westmoreland medical benefit plans, tax returns, information returns and summary plan descriptions. | GJ Ossi 2.40 1,728.00 |
| 01/14/19 | Draft, review and revise my declaration regarding the negotiations with the Coal Act Committee. | GJ Ossi 1.10 792.00 |
| 01/15/19 | Participated in conference call to discuss the 1113/1114 meeting the UMWA. | GJ Ossi 1.00 720.00 |
| 01/15/19 | Continued work on 1113/1114 brief and accompanying exhibits. | GJ Ossi 4.20 3,024.00 |
| 01/15/19 | Prepare for and meet with the UMWA regarding 1113/1114 bargaining. | GJ Ossi 1.80 1,296.00 |
| 01/16/19 | Prepare for and meeting with the Coal Act Committee (1.1); research case law and Coal Act white paper and transmit same to Committee (2.4). | GJ Ossi 3.50 2,520.00 |
| 01/16/19 | Continued work on 1113/1114 brief and accompanying exhibits. | GJ Ossi 2.40 1,728.00 |
| 01/16/19 | Review employee letter with threatening actions and strategize response with company officials. | GJ Ossi 0.40 288.00 |
| 01/17/19 | Attend to matters related to conflicts check for retention application (.8); review rough drafts of retention (.7); draft, and review correspondence(.5). | VP Slusher 2.00 1,840.00 |
| 01/17/19 | Draft/prepare application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel, including Slusher and Grafton declarations in support thereof, 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 3.30 1,270.50 |
| 01/18/19 | Review, strategy and call regarding San Juan surface agreement and negotiations. | GJ Ossi 1.30 936.00 |
| 01/18/19 | Draft/prepare application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel, including Slusher and Grafton declarations in support thereof, 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 4.10 1,578.50 |
| 01/19/19 | Research required client information and draft three separate 204(h) notices to be sent to the appropriate beneficiaries of the Kemmerer pension, Beulah pension and San Juan underground portion for Westmoreland pension. | GJ Ossi 1.80 1,296.00 |
| 01/19/19 | Draft/prepare application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee | D Northrop 0.90 346.50 |

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 585686 Special Labor and Benefits Counsel
 February 22, 2019

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| | benefits counsel, including Slusher and Grafton declarations in support thereof, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas. | | | |
| 01/21/19 | Prepare for and strategy conference with Kirkland & Ellis attorneys regarding 1113/1114 trial. | GJ Ossi | 0.60 | 432.00 |
| 01/21/19 | Draft/prepare application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel, including Slusher and Grafton declarations in support thereof, 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 | 0.50 | 192.50 |
| 01/22/19 | Prepare for and conference with Alvarez and Marsal regarding Coal Act Committee questions and review of claims. | GJ Ossi | 0.80 | 576.00 |
| 01/22/19 | Review and revise D. Williams' affidavit. | GJ Ossi | 0.40 | 288.00 |
| 01/22/19 | Draft/prepare application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel, including Slusher and Grafton declarations in support thereof, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas, and email correspondence with V. Slusher regarding same. | D Northrop | 0.50 | 192.50 |
| 01/23/19 | Review draft of substitution and retention motions. | VP Slusher | 0.60 | 552.00 |
| 01/23/19 | Review and revise UMWA 30(b)(6) motion (.8); strategy regarding Coal Act funds opposition to motion to expedite (.4). | GJ Ossi | 1.20 | 864.00 |
| 01/23/19 | Email correspondence regarding Coal Act funds and participation in previous bankruptcies. | GJ Ossi | 0.40 | 288.00 |
| 01/23/19 | Review and revise draft retention application (2.7); email messages to/from G. Ossi regarding hourly rate, motion for leave to substitute counsel (.2); prepare draft motion to substitute counsel and withdraw appearance (2.5); review Venable retention papers in connection with dame (.8). | SA Lutkus | 6.20 | 3,658.00 |
| 01/23/19 | Review revisions to application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel, including Slusher and Grafton declarations in support thereof, in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (.1), review Drinker Biddle & Reath engagement letter with Westmoreland Coal Company (to be filed with the retention application) (.1), review draft motion for leave to substitute counsel and withdraw appearance (.1)and teleconference with S. Lutkus regarding same (.1). | D Northrop | 0.40 | 154.00 |
| 01/24/19 | Correspondence to Debtor's counsel regarding substitution (.4); correspondence to Venable (.4). | VP Slusher | 0.80 | 736.00 |
| 01/24/19 | Review and respond to inquiry from counsel for first lien creditor group (.4); review of Kemmerer shutdown case (.3). | GJ Ossi | 0.70 | 504.00 |

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|---------------------------------------|---|--------------------------------|
| 01/25/19 | Draft 204(h) notice for San Juan surface mine pension freeze. | GJ Ossi 0.30 216.00 |
| 01/25/19 | Strategy and research regarding Coal Act proposal and calculation of premiums. | GJ Ossi 0.70 504.00 |
| 01/25/19 | Initial review of conflicts report related to retention as special labor and employee benefit counsel (.2); telephone conference with D. Northrop regarding same (.1). | SA Lutkus 0.30 177.00 |
| 01/25/19 | Prepare Schedule 2 to Slusher declaration in support of application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (1.9), and teleconference and email correspondence with S. Lutkus regarding same (.3). | D Northrop 2.20 847.00 |
| 01/26/19 | Prepare Schedule 2 to Slusher declaration in support of application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel, disclosing relationships with parties in interest, 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 1.30 500.50 |
| 01/27/19 | Strategy and analysis of Coal Act stipulation (.5) review and revise Coal Act stipulation (.6); analysis and email regarding estimate of Coal Act premiums (.2). | GJ Ossi 1.30 936.00 |
| 01/28/19 | Follow up with client intake in connection with receipt of conflicts report. | SA Lutkus 0.30 177.00 |
| 01/28/19 | Prepare Schedule 2 to Slusher declaration in support of application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel, disclosing relationships with parties in interest, 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 2.50 962.50 |
| 01/29/19 | Review deposition outlines and prepare for depositions . | GJ Ossi 1.70 1,224.00 |
| 01/29/19 | Prepare Schedule 2 to Slusher declaration in support of application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel, disclosing relationships with parties in interest, 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 3.20 1,232.00 |
| 01/30/19 | Meetings and prepare Joe M., Elizabeth M. and Doug G. for deposition and witness testimony. | GJ Ossi 6.30 4,536.00 |
| 01/30/19 | Final review of/revisions to retention application (including changes resulting from incorporation of conflicts report) (6.9); email messages to S. Golden (Kirkland & Ellis) and V. Slusher regarding same (.2). | SA Lutkus 7.10 4,189.00 |
| 01/30/19 | Teleconference with S. Lutkus regarding revisions to application of debtors to retain and employ Drinker Biddle | D Northrop 0.10 38.50 |

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 585686 Special Labor and Benefits Counsel
 February 22, 2019

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& Reath LLP as special labor and employee benefits counsel in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas.

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|----------|---|-----------|--------|-------------|
| 01/31/19 | Attend depositions of Joe M., Elizabeth M. and Doug G. | GJ Ossi | 5.00 | 3,600.00 |
| 01/31/19 | Final witness preparation for depositions. | GJ Ossi | 0.50 | 360.00 |
| 01/31/19 | Revise retention application per S. Golden (Kirkland & Ellis) comments (.2); email message to V. Slusher regarding Venable comments to motion to substitute counsel (.1). | SA Lutkus | 0.30 | 177.00 |
| | Current Hours / Fees | | 110.60 | \$72,433.50 |

Time and Fee Summary

| Timekeeper | Title | Rate | Hours | Fees |
|------------|-----------|----------|--------|-------------|
| VP Slusher | Partner | \$920.00 | 5.90 | \$5,428.00 |
| GJ Ossi | Partner | \$720.00 | 71.00 | \$51,120.00 |
| SA Lutkus | Counsel | \$590.00 | 14.20 | \$8,378.00 |
| D Northrop | Paralegal | \$385.00 | 19.50 | \$7,507.50 |
| Totals | | | 110.60 | \$72,433.50 |

Total this Invoice

\$72,433.50

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



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 Washington, DC 20005-1209
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Jennifer Grafton
 Westmoreland Coal Company
 9540 S. Maroon Circle, Suite 200
 Englewood, CO 80112

Invoice Number: 15244695
 Invoice Date: 04/12/2019
 Client Number: 220209
 Matter Number: 585686

Re: Special Labor and Benefits Counsel

For professional services rendered through February 28, 2019

Fees

| | | | | |
|----------|---|------------|------|----------|
| 02/01/19 | Review and analysis of Coal Act Fund and Coal Act committee opposition motions (1.6); conference with M. Slade regarding same (1.0). | GJ Ossi | 2.60 | 1,872.00 |
| 02/03/19 | Review in business cases under Coal Act and strategy regarding application to wind down of debtors. | GJ Ossi | 2.80 | 2,016.00 |
| 02/03/19 | Revise proposed Retention Order per United States Trustee comments (.2); email messages from/to S. Golden (Kirkland & Ellis), and to V. Slusher regarding same (.1). | SA Lutkus | 0.30 | 177.00 |
| 02/04/19 | Review Coal Act production (2.3) and strategy call with Kirkland & Ellis (1.1). | GJ Ossi | 3.40 | 2,448.00 |
| 02/04/19 | Review and revise San Juan Agreement to eliminate retiree medical. | GJ Ossi | 0.40 | 288.00 |
| 02/04/19 | Review email correspondence regarding revisions requested by the Office of the U.S. Trustee to the proposed Order authorizing Debtors' retention and employment of Drinker Biddle & Reath LLP as special labor and employee benefits counsel 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 |
| 02/05/19 | Conference with Company officials regarding timing of benefit termination and enrollment issues. | GJ Ossi | 0.30 | 216.00 |
| 02/05/19 | Review and strategy regarding Sanson deposition (1.3); strategy call with Kirkland & Ellis (.7); review Coal Act Committee revised proposal; (.9) call with Coal Act Funds counsel (.6). | GJ Ossi | 3.50 | 2,520.00 |
| 02/06/19 | Multiple conferences with Kirkland & Ellis regarding new stalking horse bidder for Kemmerer (.9); strategy regarding 1113 filing (.6); conference with UMWA official regarding Kemmerer bidder (.4); call regarding Coal Act bonds (.6); group call regarding stalking horse bid (.5). | GJ Ossi | 3.00 | 2,160.00 |
| 02/06/19 | Revise proposed Retention Order in accordance with comments received from counsel to ad hoc group of creditors to MLP debtors (.5); email messages from/to S. Golden (K&E) in connection with same (.1). | SA Lutkus | 0.60 | 354.00 |

220209
585686
April 12, 2019

Westmoreland Coal Company
Special Labor and Benefits Counsel

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| | | | | |
|----------|---|-------------|-------|----------|
| 02/06/19 | Research to obtain order granting complex chapter 11 bankruptcy case treatment entered October 15, 2018 in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (.2); review same (.2); telephone call with Judge Jones's case manager to obtain a hearing date for application of debtors to retain and employ Drinker Biddle & Reath LLP as special labor and employee benefits counsel (.1); follow-up email correspondence with S. Lutkus regarding same (.2); attention to revising/assembling components of application of debtors to retain and employ Drinker Biddle as special labor and employee benefits counsel (.8); and review as-filed copies of Drinker Biddle retention application and motion of debtors to substitute special labor and employee benefits counsel (.2). | D Northrop | 1.70 | 654.50 |
| 02/07/19 | Review of Coal Act beneficiary information from Ameriben (.4); discussions with counsel for Coal Act Funds regarding total beneficiaries (.4); review and revise Coal Act Funds stipulations (.3); strategy regarding union issues with Company official (.3); prepare for and attend deposition of B. Sanson (3.4) | GJ Ossi | 4.80 | 3,456.00 |
| 02/08/19 | Strategy and review of UMWA emergency motion (.8); multiple correspondence regarding 1113 issues (1.7); strategy and conference regarding Coal Act issues (.7). | GJ Ossi | 3.20 | 2,304.00 |
| 02/08/19 | Emails with G. Ossi regarding transaction structure and subsequent employment of union employees by buyer. | CM Obsitnik | 0.20 | 131.00 |
| 02/08/19 | Research to obtain and review order establishing procedures for interim compensation and reimbursement of expenses of professionals in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (.4); research to obtain sample monthly fee statements filed by professionals in the Westmoreland Coal Company case (.3) and research to obtain sample interim and final fee applications by special labor and employee benefits counsel (.5). | D Northrop | 1.20 | 462.00 |
| 02/09/19 | Review and correspondence regarding Coal Act Funds issues. | GJ Ossi | 0.20 | 144.00 |
| 02/10/19 | Review 204(h) issue as impacts union pensions (.3); review and revise Coal Act stipulations (1.1); review and strategy regarding union threat of strike at US and Canadian mines (.8). | GJ Ossi | 2.20 | 1,584.00 |
| 02/11/19 | Review and revise Declarations and Reply Brief (2.8); review and revise opposition to UMWA Emergency motion (1.4); review depositions in preparation for review of 1113/1114 brief and trial (4.2). | GJ Ossi | 8.40 | 6,048.00 |
| 02/12/19 | Prepare for 1113/1114 trial. | GJ Ossi | 10.30 | 7,416.00 |
| 02/13/19 | Prepare for 1113/1114 hearing. | GJ Ossi | 3.80 | 2,736.00 |
| 02/13/19 | Attend 1113/1114 hearing. | GJ Ossi | 4.20 | 3,024.00 |
| 02/13/19 | Prepare for Thursday's 1113/1114 hearing. | GJ Ossi | 2.70 | 1,944.00 |

| 220209 | Westmoreland Coal Company | Invoice No. 15244695 |
|----------------|--|-------------------------|
| 585686 | Special Labor and Benefits Counsel | Page 3 |
| April 12, 2019 | | |
| 02/14/19 | Continue preparation for 1113/1114 hearing. | GJ Ossi 3.60 2,592.00 |
| 02/14/19 | Attend and testify at 1113/1114 hearing. | GJ Ossi 4.40 3,168.00 |
| 02/14/19 | Review plan documents (.7); email exchanges with G. Ossi regarding same (.3); research on eligibility for distribution in asset sale when third party buyers assumes plan or transferred assets (.5). | CM Obsitnik 1.50 982.50 |
| 02/15/19 | Attend hearing via telephone. | GJ Ossi 3.70 2,664.00 |
| 02/15/19 | Email exchanges with G. Ossi on treatment of pension plans after sale of assets. | CM Obsitnik 0.20 131.00 |
| 02/16/19 | Review and answer questions on right to strike. | GJ Ossi 0.30 216.00 |
| 02/17/19 | Conference regarding CBA strategy (.4); strategy and correspondence regarding pension issues and work at UMWA mines(.9). | GJ Ossi 1.30 936.00 |
| 02/18/19 | Prepare for and conference regarding stop loss and medical benefit issues (.8); conference with lender groups regarding retiree medical issues (.8); review and strategy regarding proposed 1113/1114 order (.6); strategy regarding potential UMWA strike (.9). | GJ Ossi 3.10 2,232.00 |
| 02/19/19 | Prepare and finalize strike preparation materials (2.7); correspondence and calls with lender groups regarding strike risks and action plans (.8). | GJ Ossi 3.50 2,520.00 |
| 02/20/19 | Draft response to questions on vesting and eligibility for distribution in asset sale when third party buyers assumes plan or transferred assets. | CM Obsitnik 0.40 262.00 |
| 02/20/19 | Review Order entered February 20, 2019, authorizing the retention and employment of Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the Debtors and Debtors in Possession in In re Westmoreland Coal Company, et al., Case No. 18-35672 (U.S. Bankruptcy Court for the Southern District of Texas) (.1) and circulate same to Messrs. Slusher and Ossi and S. Lutkus (.1). | D Northrop 0.20 77.00 |
| 02/21/19 | Deal with stop loss issues (3.2); review and answer union questions(.4); calls with KL(.9); review and analysis of Coal Act filings (.8). | GJ Ossi 5.30 3,816.00 |
| 02/21/19 | Review Order establishing procedures for interim compensation and reimbursement of expenses of professionals in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (.5) and draft first monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession (1.7). | D Northrop 2.20 847.00 |
| 02/22/19 | Coordinate continued review of stop-loss issues (.6); conference call to discuss stop-loss issues (.5); review union pension questions and send coordinated answers to union regarding UMWA pensions (.6). | GJ Ossi 1.70 1,224.00 |
| 02/22/19 | Draft first monthly fee statement by Drinker Biddle & | D Northrop 0.30 115.50 |

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 585686 Special Labor and Benefits Counsel
 April 12, 2019

Invoice No. 15244695
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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. | | | |
| 02/25/19 | Strategy and conference regarding Beulah and Kemmerer negotiations (.8); prepare for and conference with UMWA regarding negotiations (.8); follow-up regarding same (.4); review and revise declaration (.4); review and revise draft Confirmation Order (.8). | GJ Ossi | 3.20 | 2,304.00 |
| 02/25/19 | Bargaining conference call with United Mine Workers regarding Beulah Mine Labor Agreement. | CR Williams | 0.70 | 315.00 |
| 02/26/19 | Multiple conferences with UMWA officials regarding retiree medical and contract issues (1.2); multiple conferences with lender groups to coordinate next steps (.8); conference with Shulte attorneys regarding union negotiations (.5); review Coal Act case law in preparation for testimony at hearing (3.2). | GJ Ossi | 5.70 | 4,104.00 |
| 02/27/19 | Prepare for hearing (1.8); strategy regarding union negotiations over retiree health care (1.6); multiple conferences and strategy regarding retiree health care amounts (2.7); case strategy and discussion with Kirkland & Ellis and Company officials(1.4). | GJ Ossi | 7.50 | 5,400.00 |
| 02/27/19 | Advise on eligibility for commencing pension benefits in connection with asset sale (.3); review relevant plan terms (.4). | CM Obsitnik | 0.70 | 458.50 |
| 02/28/19 | Prepare for confirmation hearing (2.3); attend confirmation hearing (3.4); multiple negotiations and conferences with lenders, company officials and UMWA officials regarding retiree medical and working conditions (4.4); draft and revise language regarding Kemmerer and Beulah terms and conditions of employment (.5); call with Company officials regarding strike preparations and other related issues (.5). | GJ Ossi | 11.10 | 7,992.00 |
| | Current Hours / Fees | | 120.50 | \$84,349.50 |

Time and Fee Summary

| Timekeeper | Title | Rate | Hours | Fees |
|-------------|-----------|----------|--------|-------------|
| GJ Ossi | Partner | \$720.00 | 110.20 | \$79,344.00 |
| CM Obsitnik | Partner | \$655.00 | 3.00 | \$1,965.00 |
| SA Lutkus | Counsel | \$590.00 | 0.90 | \$531.00 |
| CR Williams | Associate | \$450.00 | 0.70 | \$315.00 |
| D Northrop | Paralegal | \$385.00 | 5.70 | \$2,194.50 |
| Totals | | | 120.50 | \$84,349.50 |



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TAX I.D. #23-1423089

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

Invoice Number: 15244698
Invoice Date: 04/12/2019
Client Number: 220209
Matter Number: 585686

Re: Special Labor and Benefits Counsel

For professional services rendered through March 31, 2019

Fees

| | | | | |
|----------|--|---------|------|----------|
| 03/01/19 | Conference with B. Sanson regarding labor issue (.5); email correspondence with lender groups regarding labor issues (.7); analysis of evolving labor strategy to get to a closing sale of the assets (1.4). | GJ Ossi | 2.60 | 1,872.00 |
|----------|--|---------|------|----------|



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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 |

220209
585686
May 20, 2019

Westmoreland Coal Company
Special Labor and Benefits Counsel

Invoice No. 15255099
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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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Westmoreland Coal Company
Special Labor and Benefits Counsel

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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.



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

Invoice Number: 15256467
 Invoice Date: 05/23/2019
 Client Number: 220209
 Matter Number: 585686

Re: Special Labor and Benefits Counsel

For professional services rendered through April 30, 2019

| Fees | | | | |
|----------|--|------------|------|----------|
| 04/03/19 | Email to WLB lender counsel regarding San Juan CBAs. | GJ Ossi | 0.20 | 144.00 |
| 04/04/19 | Work on Fee Application. | GJ Ossi | 0.20 | 144.00 |
| 04/05/19 | Correspondence with B. Sanson regarding retiree medical benefits. | GJ Ossi | 0.20 | 144.00 |
| 04/05/19 | Conference with D. Goodheart regarding pension issues. | GJ Ossi | 0.40 | 288.00 |
| 04/05/19 | Review questions on pensions. | GJ Ossi | 0.30 | 216.00 |
| 04/05/19 | Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX). | D Northrop | 1.70 | 654.50 |
| 04/06/19 | Continue drafting/preparing first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX). | D Northrop | 0.80 | 308.00 |
| 04/08/19 | Continue drafting/preparing first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (2.6) and teleconference with S. Lutkus regarding preparation of first and final fee application (0.1). | D Northrop | 2.70 | 1,039.50 |
| 04/09/19 | Continue drafting/preparing first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX). | D Northrop | 1.30 | 500.50 |
| 04/10/19 | Continue drafting/preparing first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (2.1) and email | D Northrop | 2.20 | 847.00 |

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|----------|--|------------|------|----------|
| | correspondence with S. Lutkus regarding same (0.1). | | | |
| 04/11/19 | Conference with D. Goodheart regarding IUOE San Juan Term Sheets edits from union. | GJ Ossi | 0.60 | 432.00 |
| 04/11/19 | Review draft first and final fee application as to WLB Debtors (3.4); telephone conference with and email messages to D. Northrop regarding erroneous hourly rate for G. Ossi (.3); email message to G. Ossi regarding same (.1); revise draft fee application to note first monthly fee statement having reflected erroneous hourly rate and intention to file revised first monthly fee statement reflecting correct (lower) hourly rate (2.1). | SA Lutkus | 5.90 | 3,481.00 |
| 04/11/19 | Teleconferences with Ms. Lutkus regarding revisions to 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) (0.3), and revise first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (2.2) | D Northrop | 2.50 | 962.50 |
| 04/12/19 | Final review of revised first and final Fee Application (1.4); telephone conferences with D. Northrop regarding same (.3); email correspondence with V. Slusher regarding same (.1). | SA Lutkus | 1.80 | 1,062.00 |
| 04/12/19 | Teleconference with S. Lutkus regarding further revisions to 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) (0.1), and revise first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (2.2). | D Northrop | 2.30 | 885.50 |
| 04/12/19 | Draft amended 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, reflecting discounted rate for G. Ossi, 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 | 1.00 | 385.00 |
| 04/14/19 | Review revised first monthly fee statement (.7); prepare email messages to V. Slusher, then D. Northrop regarding same (.1). | SA Lutkus | 0.80 | 472.00 |
| 04/15/19 | Review first monthly fee statement. | GJ Ossi | 0.20 | 144.00 |
| 04/15/19 | Finalize and file amended first monthly Fee Statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession on the ECF case docket in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (0.2) | D Northrop | 0.40 | 154.00 |

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 585686 Special Labor and Benefits Counsel
 May 23, 2019

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| | | | | |
|----------|--|------------|------|--------|
| | and serve amended first monthly fee statement on the Application Recipients as defined in the Fee Procedures Order (0.2). | | | |
| 04/15/19 | Revise/finalize first and final Fee Application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (0.4) and file first and final Fee Application by Drinker Biddle & Reath LLP on the ECF case docket in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (0.7). | D Northrop | 1.10 | 423.50 |
| 04/15/19 | Review provisions of Fee Procedures Order in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) governing service of interim/final Fee Applications and notices of hearing on interim/final Fee Applications (0.2) and email correspondence with S. Lutkus regarding same (0.1). | D Northrop | 0.30 | 115.50 |
| 04/15/19 | Email correspondence with G. Ossi, V. Slusher, and S. Lutkus regarding inapplicability of the Fee Procedures Order to the reorganized WLB Debtors and continued applicability of the Fee Procedures Order to the WMLP Debtors in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX). | D Northrop | 0.40 | 154.00 |
| 04/15/19 | Review Notice Of Re-set Hearing on WMLP Debtors' proposed plan and disclosure statement in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX). | D Northrop | 0.10 | 38.50 |
| 04/16/19 | Review and respond to UMWA FUnDs request regarding 1992 Plan enrollment issues. | GJ Ossi | 0.30 | 216.00 |
| 04/16/19 | Prepare second 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 |
| 04/18/19 | Prepare second 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 |
| 04/18/19 | Review docket in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas for (i) objections lodged/filed to DBR's first monthly Fee Statement as special labor and employee benefits counsel for the Debtors and the Debtors in Possession and (ii) affidavit of service relating to DBR's first and final Fee Application (WLB Debtors) (filed April 15, 2019) to be prepared and filed by the Debtors' claims and noticing agent (0.1) and email correspondence with S. Lutkus regarding same (0.1). | D Northrop | 0.20 | 77.00 |

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|----------|---|------------|-------|-------------|
| 04/23/19 | Review draft monthly Fee Statement, including calculations of amount allocable to WMLP Debtors (1.2); email message to V. Slusher regarding same. | SA Lutkus | 1.30 | 767.00 |
| 04/23/19 | Review Affidavit Of Service for DBR's first and final Fee Application (WLB Debtors) prepared and filed by the Debtors' claims and noticing agent 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 |
| 04/24/19 | Finalize and file second 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, on the ECF docket in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas (0.2); and coordinate service of the second monthly Fee Statement on the Application Recipients (0.1). | D Northrop | 0.30 | 115.50 |
| 04/24/19 | Prepare third 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 |
| 04/25/19 | Research and analysis on bargaining history with UMWA regarding 401(k) contributions (.4); draft email responding to question on Kemmerer 401(k) contributions (.2). | GJ Ossi | 0.60 | 432.00 |
| 04/26/19 | Telephone conference with G. Ossi (.1), then D. Northrop (.1) regarding continuing preparation of monthly Fee Statements, go-forward billing practices. | SA Lutkus | 0.20 | 118.00 |
| 04/26/19 | Prepare third 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 (0.3) and teleconference with S. Lutkus regarding preparation and filing of DBR's third monthly and subsequent monthly fee statements (0.2). | D Northrop | 0.50 | 192.50 |
| 04/29/19 | Prepare for and conference regarding pension contribution issues. | GJ Ossi | 0.70 | 504.00 |
| 04/29/19 | Email messages to/from accounting department regarding preparation of invoice in connection with March 2019 monthly fee statement. | SA Lutkus | 0.20 | 118.00 |
| | Current Hours / Fees | | 32.90 | \$15,997.00 |

Time and Fee Summary

| Timekeeper | Title | Rate | Hours | Fees |
|------------|-----------|----------|-------|------------|
| GJ Ossi | Partner | \$720.00 | 3.70 | \$2,664.00 |
| SA Lutkus | Counsel | \$590.00 | 10.20 | \$6,018.00 |
| D Northrop | Paralegal | \$385.00 | 19.00 | \$7,315.00 |

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| Timekeeper | Title | Rate | Hours | Fees |
|-------------------|--------------|-------------|--------------|-------------|
| Totals | | | 32.90 | \$15,997.00 |



1500 K Street, N.W.
 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: 15263191
 Invoice Date: 06/24/2019
 Client Number: 220209
 Matter Number: 585686

Re: Special Labor and Benefits Counsel

For professional services rendered through May 31, 2019

Fees

| Date | Description | Attorney | Rate | Amount |
|----------|---|------------|------|--------|
| 05/01/19 | Prepare third 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 |
| 05/02/19 | Review notice of re-set combined hearing on WMLP Debtors' proposed plan and disclosure statement in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX). | D Northrop | 0.10 | 38.50 |
| 05/03/19 | Review objection to fee application (.4); review and respond to correspondence regarding same (.4). | VP Slusher | 0.80 | 736.00 |
| 05/03/19 | Review WMLP Lenders' limited objection to professionals' final fee applications filed in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) and email correspondence with Messrs. Ossi and Slusher and Ms. Lutkus regarding same. | D Northrop | 0.30 | 115.50 |
| 05/06/19 | Review and respond to correspondence regarding objection to fee application. | VP Slusher | 0.60 | 552.00 |
| 05/06/19 | Initial review of MLP Lender objection to final fee application. | GJ Ossi | 0.50 | 360.00 |
| 05/06/19 | Email messages from and to G. Ossi regarding MLP Lenders objection to fee application and anticipated draft response (.2); telephone conference with D. Northrop regarding same (.1). | SA Lutkus | 0.30 | 177.00 |
| 05/06/19 | Teleconference with Ms. Lutkus regarding MLP Lenders' limited objection to professionals' final fee applications filed May 3, 2019, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX), preparation of reply by Debtors' lead bankruptcy counsel (Kirkland & Ellis) and DBR's position regarding the lenders' objection and possible reply by Debtors. | D Northrop | 0.20 | 77.00 |
| 05/07/19 | Review correspondence regarding fee application. | VP Slusher | 0.30 | 276.00 |
| 05/15/19 | Review debtors' motion to extend WMLP Debtors' | D Northrop | 0.10 | 38.50 |

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June 24, 2019

Westmoreland Coal Company
Special Labor and Benefits Counsel

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| | exclusive periods to file a plan and solicit acceptances thereof in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas. | | | |
| 05/16/19 | Review draft reply to fee objection (.4); review and respond to correspondence (.3). | VP Slusher | 0.70 | 644.00 |
| 05/16/19 | Review notice of hearing on professionals' final fee applications (WLB Debtors) in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas and circulate notice to Messrs. Ossi and Slusher and Ms. Lutkus. | D Northrop | 0.20 | 77.00 |
| 05/16/19 | Review docket in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas for objections to second monthly fee statement by Drinker Biddle & Reath LLP as special labor and employee benefits counsel for the Debtors and the Debtors in Possession and e-mail correspondence with Ms. Lutkus regarding same. | D Northrop | 0.20 | 77.00 |
| 05/17/19 | Prepare third 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 | 1.00 | 385.00 |
| 05/17/19 | Review amended notice of hearing on professionals' final fee applications (WLB Debtors) in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas and circulate notice to Messrs. Ossi and Slusher and Ms. Lutkus. | D Northrop | 0.10 | 38.50 |
| 05/20/19 | Email correspondence from/to D. Northrop re: treatment of expenses in connection with third monthly fee statement. | SA Lutkus | 0.20 | 118.00 |
| 05/20/19 | Prepare third 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 | 2.00 | 770.00 |
| 05/24/19 | Telephone call and email correspondence with Ms. Lutkus regarding allocation of DBR fees and expenses between the WMLP Debtors and the Reorganized WLB Debtors for March 2019, 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 | 0.20 | 77.00 |
| 05/28/19 | Review notice modifying plan confirmation schedule for WMLP Debtors' proposed plan in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX). | D Northrop | 0.10 | 38.50 |
| 05/30/19 | Review motion of the WMLP Debtors for entry of an order authorizing and approving new WMLP Committee settlement in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for | D Northrop | 0.20 | 77.00 |

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 585686 Special Labor and Benefits Counsel
 June 24, 2019

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the Southern District of Texas, including the proposed settlement's impact on professional fees and the allocation of professional fees between the two debtor groups.

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| 05/31/19 | Review motion to approve settlement with MLP lenders (.9); telephone conferences with, email messages from/to D. Northrop re: same (.2). | SA Lutkus | 1.10 | 649.00 |
| 05/31/19 | Further review of motion of the WMLP Debtors for entry of an order authorizing and approving new WMLP Committee settlement in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for the Southern District of Texas, including the proposed settlement's impact on professional fees and the allocation of professional fees between the two debtor groups, and email correspondence and telephone call with Ms. Lutkus regarding same and filing of Drinker Biddle's third monthly fee statement. | D Northrop | 0.60 | 231.00 |
| | Current Hours / Fees | | 9.90 | \$5,591.00 |

Time and Fee Summary

| Timekeeper | Title | Rate | Hours | Fees |
|------------|-----------|----------|-------|------------|
| VP Slusher | Partner | \$920.00 | 2.40 | \$2,208.00 |
| GJ Ossi | Partner | \$720.00 | 0.50 | \$360.00 |
| SA Lutkus | Counsel | \$590.00 | 1.60 | \$944.00 |
| D Northrop | Paralegal | \$385.00 | 5.40 | \$2,079.00 |
| Totals | | | 9.90 | \$5,591.00 |

Total this Invoice

\$5,591.00

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



1500 K Street, N.W.
 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: 15269379
 Invoice Date: 07/17/2019
 Client Number: 220209
 Matter Number: 585686

Re: Special Labor and Benefits Counsel

For professional services rendered through June 21, 2019

Fees

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| 06/01/19 | Finalize third 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 (0.1), file third monthly fee statement on the ECF case docket (0.1) and serve third monthly fee statement on the notice parties by e-mail (0.1) | D Northrop | 0.30 | 115.50 |
| 06/03/19 | Review of strategy regarding the limited objection | GJ Ossi | 0.20 | 145.00 |
| 06/03/19 | Review debtor, committee responses to WMLP Lenders' limited objection to fee application (.4); prepare e-mail summary of same, status of objection to V. Slusher (.4); telephone conference with V. Slusher re: same (.1); prepare file for V. Slusher attendance at hearing (.2); e-mail summary to G. Ossi re: third monthly fee statement, go-forward invoicing procedure (.2). | SA Lutkus | 1.30 | 767.00 |
| 06/03/19 | Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WMLP Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) | D Northrop | 2.00 | 770.00 |
| 06/03/19 | Review WLB Debtors' June 3, 2019 reply to MLP Lenders' omnibus limited objection to professionals' final fee applications in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (0.3) and review e-mail correspondence from Ms. Lutkus regarding status of MLP Lenders' objection with respect to Drinker Biddle's first and final fee application (WLB Debtors) as special labor and employee benefits counsel (0.1) | D Northrop | 0.40 | 154.00 |
| 06/03/19 | Review emergency motion of WMLP Debtors for entry of final decree closing the WMLP Debtors' cases at the close of the confirmation hearing subject to the occurrence of the effective date of the WMLP Debtors' joint plan of liquidation in the Westmoreland Coal Company, et al. chapter 11 case pending in the U.S. Bankruptcy Court for | D Northrop | 0.10 | 38.50 |

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| the Southern District of Texas | | | | |
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| 06/03/19 | Review notice of re-set hearing on WMLP Debtors' proposed plan and disclosure statement, professionals' final fee applications and other matter in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) and circulate same to Messrs. Ossi and Slusher and Ms. Lutkus | D Northrop | 0.10 | 38.50 |
| 06/03/19 | Assist in preparation of binder for use by Mr. Slusher at the June 5, 2019 hearing on professionals' final fee applications in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) | D Northrop | 0.10 | 38.50 |
| 06/04/19 | Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WMLP Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) | D Northrop | 0.40 | 154.00 |
| 06/04/19 | E-mail correspondence with Ms. Lutkus regarding preparing and filing joinder by Drinker Biddle & Reath to WLB Debtors' June 3, 2019 reply to MLP Lenders' omnibus limited objection to professionals' final fee applications in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) | D Northrop | 0.10 | 38.50 |
| 06/05/19 | Prepare for and attend hearing on Final Fee Application. | VP Slusher | 3.50 | 3,220.00 |
| 06/05/19 | Email correspondence and strategy regarding San Juan CBAs | GJ Ossi | 0.20 | 145.00 |
| 06/05/19 | Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WMLP Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) | D Northrop | 0.20 | 77.00 |
| 06/05/19 | Research docket in In re Westmoreland Coal Company, et al., Case No. 18-35672 (U.S. Bankruptcy Court for the Southern District of Texas) to obtain updated agenda for June 5 hearing, per the request of Mr. Slusher (0.1); review order entered June 5, 2019 approving Disclosure Statement and confirming Amended Joint Plan of Liquidation for the WMLP Debtors, as modified (0.1); e-mail correspondence with Mr. Slusher regarding court's ruling on Drinker Biddle's first and final fee application (WLB Debtors) as special labor and employee benefits counsel to the Debtors and transcript of June 5, 2019 hearing (0.1) | D Northrop | 0.30 | 115.50 |
| 06/06/19 | Review order entered 6/6/2019 granting 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) and circulate same to Messrs. Ossi and Slusher and Ms. Lutkus | D Northrop | 0.10 | 38.50 |
| 06/06/19 | Review Judge Jones's procedures with respect to submission of proposed orders (0.2) and e-mail correspondence and telephone call with Ms. Lutkus regarding same and | D Northrop | 0.40 | 154.00 |

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| | monitoring docket in the Westmoreland Coal Company, et al. case, Case No. 18-35672 (USBC SDTX), for entry of order granting first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WLB Debtors (0.2) | | | |
| 06/07/19 | Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WMLP Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) | D Northrop | 0.70 | 269.50 |
| 06/10/19 | Strategy regarding response to union questions regarding benefits from the former Navajo Pension Plan | GJ Ossi | 0.20 | 145.00 |
| 06/14/19 | Conference with San Juan union attorney regarding term sheets and open items (.8); follow-up regarding same (.3) | GJ Ossi | 1.10 | 797.50 |
| 06/19/19 | Review and strategy regarding Beulah contract (.8); email to company officials regarding Buelah contract and San Juan CBA term sheets(.3) | GJ Ossi | 1.20 | 870.00 |
| 06/19/19 | Review/analyze e-mail from Ms. Vitale of Alvarez & Marsal regarding professional fee amounts previously paid and currently owing to Drinker Biddle by the WMLP Debtors for the period January – March 2019 and amounts to be escrowed to pay Drinker Biddle professional fee claims for the period April – June 21, 2019 (0.2), draft response to Ms. Vitale's e-mail (0.8), review provisions of the WMLP Debtors' joint plan of liquidation governing allowance and payment of professional fee claims (0.4) and e-mail correspondence with Messrs. Ossi and Slusher and Ms. Lutkus regarding response to Ms. Vitale (0.3) | D Northrop | 1.70 | 654.50 |
| 06/19/19 | Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WMLP Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) | D Northrop | 0.60 | 231.00 |
| 06/20/19 | Attention to preparing exhibits to first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WMLP Debtors to be filed in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) | D Northrop | 0.30 | 115.50 |
| 06/21/19 | Review A&M e-mail re: amounts due and owing from WLMP debtors (.1); review D. Northrop summary of monthly fee statements in connection with same (.2); review monthly fee statements (.4); telephone conference with D. Northrop re: same (.2); voice mail message to R. Vitale (A&M) re: same (.1); review notice of occurrence of effective date of WLMP debtors' plan (.3); review plan provisions re: applications for approval of professional fees (.3). | SA Lutkus | 1.60 | 944.00 |
| 06/21/19 | Draft first and final fee application by Drinker Biddle & Reath LLP as special labor and employee benefits counsel to the WMLP Debtors, including exhibits thereto, in In re Westmoreland Coal Company, et al., Case No. 18-35672 | D Northrop | 0.60 | 231.00 |

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(USBC SDTX)

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| 06/21/19 | Review notice of closing of sale of Kemmerer mine and certain other assets and notice of occurrence of effective date of WMLP Debtors' plan in In re Westmoreland Coal Company, et al., Case No. 18-35672 (USBC SDTX) (0.2) and circulate both to Messrs. Ossi and Slusher and Ms. Lutkus (0.1) | D Northrop | 0.30 | 115.50 |
| 06/21/19 | Teleconference with Ms. Lutkus regarding response to June 18, 2019 e-mail from Ms. Vitale of Alvarez & Marsal regarding professional fee amounts previously paid and currently owing to Drinker Biddle by the WMLP Debtors for the period January – March 2019 and amounts to be escrowed to pay Drinker Biddle professional fee claims for the period April – June 21, 2019 in the Westmoreland Coal Company bankruptcy case | D Northrop | 0.20 | 77.00 |
| | Current Hours / Fees | | 18.20 | \$10,460.00 |

Time and Fee Summary

| Timekeeper | Title | Rate | Hours | Fees |
|-------------------|--------------|-------------|--------------|-------------|
| VP Slusher | Partner | \$920.00 | 3.50 | \$3,220.00 |
| GJ Ossi | Partner | \$725.00 | 2.90 | \$2,102.50 |
| SA Lutkus | Counsel | \$590.00 | 2.90 | \$1,711.00 |
| D Northrop | Paralegal | \$385.00 | 8.90 | \$3,426.50 |
| Totals | | | 18.20 | \$10,460.00 |

Total this Invoice

\$10,460.00

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