

**UNITED STATES BANKRUPTCY COURT
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)
)	

**COVER SHEET OF SIXTH MONTHLY FEE STATEMENT OF
PRICEWATERHOUSECOOPERS LLP FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS CONSULTANTS FOR THE DEBTORS FOR
THE PERIOD APRIL 1, 2019 THROUGH JUNE 21, 2019
AND
FINAL FEE STATEMENT OF PRICEWATERHOUSECOOPERS LLP FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS CONSULTANTS FOR THE
DEBTORS FOR THE PERIOD OCTOBER 9, 2018 THROUGH JUNE 21, 2019**

Name of Applicant:	PricewaterhouseCoopers LLP (" <u>PwC</u> ")
Authorized to Provide Professional Services to:	Westmoreland Coal Company and its above-captioned debtor affiliates, as debtors and debtors in possession ²
Date of Retention:	Effective <i>nunc pro tunc</i> to October 9, 2018 (order entered January 22, 2019, D.I. 1118)
Period for which compensation and reimbursement is sought:	April 1, 2019 through June 21, 2019 (the " <u>Fee Period</u> ")
Total Compensation Approved by Interim Order to Date:	\$ 0.00
Total Expenses Allowed by Interim Order to Date:	\$ 0.00
Total Allowed Fees Paid to Date:	\$ 0.00
Total Allowed Expenses Paid to Date:	\$ 0.00

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.

² PwC previously filed a Final Fee Application for the WLB Debtors on April 12, 2019, representing the fees and expenses provided to WLB Debtors only.

Total Amount of Fees sought as actual, reasonable and necessary:	\$ 4,640.00
Amount of Fees sought less 20% holdback:	\$ 3,712.00
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$ 3,091.36
Final Period for which compensation and reimbursement is sought:	October 9, 2018 through June 21, 2019 (the " <u>Final Fee Period</u> ")
Final Amount of Fees sought as actual, reasonable and necessary:	\$128,315.80
Final Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$ 4,550.07

SUMMARY OF PREVIOUSLY FILED FEE STATEMENTS - WMLP

This is the sixth Monthly Fee Statement filed by PwC related to services to WMLP. PwC previously filed Monthly Fee Statements and Final Fee Application for WLB Debtors.

App No	App Date	Filing Period	Fees Requested	Expenses Requested	CNO Date
1	01/25/2019 [1183]	10/09/2018 10/31/2018	\$25,021.00	\$0.00	02/13/2019
2	01/31/2019 [1234]	11/01/2018 11/30/2018	\$15,055.00	\$84.47	02/21/2019
3	02/11/2019 [1346]	12/01/2018 12/31/2018	\$9,492.50	\$183.59	03/04/2019
4	03/12/2019 [1597]	01/01/2019 01/31/2019	\$16,370.25	\$239.30	04/02/2019
5	4/12/2019 [1725]	02/01/2019 03/31/2019	\$57,737.05	\$951.35	05/03/2019
Total Fees & Expenses			\$123,675.80	\$1,458.71	

FEE PERIOD - WMLP

SUMMARY BY PROJECT AND PROFESSIONAL

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Tax Consulting Services</i>				
Christopher Sharpe	Director	\$725	2.70	\$1,957.50
Seth T Petterson	Director	\$725	3.70	\$2,682.50
<i>Subtotal - Tax Consulting Services</i>			6.40	\$4,640.00
Total - Hourly Services			6.40	\$4,640.00
Total - Hours and Compensation - Hourly Services and Case Administration			6.40	\$4,640.00

SUMMARY BY PROJECT

Project Category and Billing Category	Hours	Total Compensation
Hourly Services		
<i>Tax Consulting Services</i>		
State and Local Bankruptcy Tax Services	6.40	\$4,640.00
Subtotal - Hours and Compensation - Tax Consulting Services	6.40	\$4,640.00
Subtotal - Hours and Compensation - Hourly Services	6.40	\$4,640.00
Total - Hours and Compensation Sought for Reimbursement	6.40	\$4,640.00

SUMMARY OF EXPENSE BY TYPE

Transaction Type by Project	Total Expenditures
Hourly Services	
<i>Tax Consulting Services</i>	
Sundry - Other	\$3,091.36
Subtotal - Expenditures Sought for Tax Consulting Services	\$3,091.36
Subtotal - Expenditures Sought for Hourly Services	\$3,091.36
Total - Expenditures Sought for Reimbursement	\$3,091.36

FINAL FEE PERIOD - WMLP**SUMMARY BY PROJECT AND PROFESSIONAL**

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Accounting Advisory Services</i>				
Rajeeb Das	Senior Managing Director	\$898	7.30	\$6,555.40
Aaron T Pocklington	Director	\$807	4.50	\$3,631.50
John Chadwick Crawford	Senior Manager	\$650	10.60	\$6,890.00
Andrew Michael Schellenberg	Manager	\$628	13.30	\$8,352.40
Bradley Lewis Portnoy	Senior Associate	\$517	3.50	\$1,809.50
Subtotal - Accounting Advisory Services			39.20	\$27,238.80
<i>Tax Consulting Services</i>				
Arthur W Sewall	Partner	\$925	1.30	\$1,202.50
G. David Klein	Partner	\$925	1.30	\$1,202.50
Hallie Ann Caywood	Partner	\$925	0.80	\$740.00
James B Levinson	Partner	\$925	2.90	\$2,682.50
Scott Robert Dillow	Partner	\$925	9.00	\$8,325.00
Todd Roberts	Partner	\$925	1.90	\$1,757.50
Christopher Sharpe	Director	\$725	9.10	\$6,597.50

Project Category and Professional	Position	Rate	Hours	Total
				Compensation
Kristin Pickton Olesen	Director	\$725	20.60	\$14,935.00
Seth T Petterson	Director	\$725	7.40	\$5,365.00
Andrew Smith	Manager	\$575	11.00	\$6,325.00
Peyman Yousefy	Manager	\$575	1.70	\$977.50
Alison Hopkins	Senior Associate	\$400	6.20	\$2,480.00
Eileen Elizabeth Biggs	Senior Associate	\$400	1.10	\$440.00
John Kuk Hee Lee	Senior Associate	\$400	1.10	\$440.00
Carl Joseph Kaplan	Associate	\$300	2.60	\$780.00
Peter Loc Tran	Associate	\$300	10.20	\$3,060.00
Subtotal - Tax Consulting Services			88.20	\$57,310.00
WMLP Valuation Services				
Srinivas N Akunuri	Partner	\$994	1.00	\$994.00
Hallie Ann Caywood	Partner	\$925	1.30	\$1,202.50
PricewaterhouseCoopers	Partner	\$0	0.00	(\$34,003.00)
Doran McClellan	Senior Managing Director	\$898	0.50	\$449.00
Joe Neilson	Director	\$807	13.00	\$10,491.00
Ying Zhang	Director	\$807	21.50	\$17,350.50
Qian Yang	Senior Associate	\$517	4.90	\$2,533.30
Shelley Xu	Senior Associate	\$517	2.00	\$1,034.00
WMLP Valuation Services (continued)				
Xiaohang Zhao	Senior Associate	\$517	30.10	\$15,561.70
Jake Milan	Associate	\$450	24.00	\$10,800.00
Meeta Garach	Associate	\$450	16.20	\$7,290.00
Lakeisha Michelle Stephens	Paraprofessional	\$300	1.00	\$300.00
Subtotal - WMLP Valuation Services			115.50	\$34,003.00
Total - Hourly Services			242.90	\$118,551.80
Case Administration				
Bankruptcy Requirements and Other Court Obligations				
Hallie Ann Caywood	Partner	\$925	0.30	\$277.50
Ying Zhang	Director	\$807	4.50	\$3,631.50
Andrea Clark Smith	Director	\$550	3.30	\$1,815.00
Shonda M Finseth	Manager	\$400	10.10	\$4,040.00
Subtotal - Bankruptcy Requirements and Other Court Obligations			18.20	\$9,764.00
Total - Case Administration			18.20	\$9,764.00
Total - Hours and Compensation - Hourly Services and Case Administration			261.10	\$128,315.80

SUMMARY BY PROJECT

Project Category and Billing Category	Hours	Total Compensation
Hourly Services		
<i>Accounting Advisory Services</i>		
Accounting Advisory	39.20	\$27,238.80
Subtotal - Hours and Compensation - Accounting Advisory Services	39.20	\$27,238.80
<i>Tax Consulting Services</i>		
Tax Attribute Reduction Modeling and Related Computations	3.30	\$2,457.50
State and Local Bankruptcy Tax Services	31.50	\$18,000.00
Federal Tax Bankruptcy Tax Services	1.30	\$940.00
Additional Tax Consulting Services	52.10	\$35,912.50
Subtotal - Hours and Compensation - Tax Consulting Services	88.20	\$57,310.00
<i>WMLP Valuation Services</i>		
Valuation Advisory Services	115.50	\$34,003.00
Subtotal - Hours and Compensation - WMLP Valuation Services	115.50	\$34,003.00
Subtotal - Hours and Compensation - Hourly Services	242.90	\$118,551.80
Case Administration		
<i>Bankruptcy Requirements and Other Court Obligations</i>		
Employment Applications and Other Court Filings	8.90	\$6,044.00
Monthly, Interim and Final Fee Applications	9.30	\$3,720.00
Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations	18.20	\$9,764.00
Subtotal - Hours and Compensation - Case Administration	18.20	\$9,764.00
Total - Hours and Compensation Sought for Reimbursement	261.10	\$128,315.80

SUMMARY OF EXPENSE BY TYPE

Transaction Type by Project	Total Expenditures
Hourly Services	
<i>Tax Consulting Services</i>	
Sundry - Other	\$4,550.07
Subtotal - Expenditures Sought for Tax Consulting Services	\$4,550.07
Subtotal - Expenditures Sought for Hourly Services	\$4,550.07
Total - Expenditures Sought for Reimbursement	\$4,550.07

UNITED STATES BANKRUPTCY COURT
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Debtors.)	(Jointly Administered)
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**SIXTH MONTHLY FEE STATEMENT OF
PRICEWATERHOUSECOOPERS LLP FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS CONSULTANTS FOR THE DEBTORS FOR
THE PERIOD APRIL 1, 2019 THROUGH JUNE 21, 2019
AND
FINAL FEE STATEMENT OF PRICEWATERHOUSECOOPERS LLP FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS CONSULTANTS FOR THE
DEBTORS FOR THE PERIOD OCTOBER 9, 2018 THROUGH JUNE 21, 2019**

THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

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 105(a), 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 Local Bankruptcy Rules of the United States Bankruptcy Court for the Southern District of Texas, Appendix F to the Local Bankruptcy Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”), and the Court’s *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [D.I. 495] (the “Interim Compensation Procedures Order”), PricewaterhouseCoopers LLP (“PwC”), consultants for Westmoreland Coal Company, et al., and its above-captioned debtor affiliates, as debtors and debtors in possession (collectively, the “Debtors”), hereby files this sixth monthly fee statement (the “Monthly Fee Statement”) and final fee statement (the “Final Fee Statement”), together with the Monthly Fee Statement, (the “Fee Statement”) for payment of compensation for professional services rendered to the WMLP Debtors and for reimbursement of actual and necessary expenses incurred in connection therewith for the period commencing April 1, 2019 through and including June 21, 2019 (the “Fee Period”) and final payment of compensation for professional services rendered to the WMLP Debtors and for reimbursement of actual and necessary expenses incurred in connection therewith for the final period October 9, 2018 through June 21, 2019 (the “Final Fee Period”). In support of the Monthly Fee Statement, PwC respectfully represents as follows:

Jurisdiction and Venue

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012 (the “Amended Standing Order”). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy”

Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are sections 327(a), 328(a), 330, and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rule 2014(a), and rule 2016, and rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

Background

3. On October 9, 2018 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On October 18, 2018, the United States Trustee appointed an official committee of unsecured creditors in the Debtors’ bankruptcy cases [D.I. 206]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

4. On October 31, 2018, the Debtors filed the *Debtors’ Statement for Entry of an Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP as Consultants to the Debtors Nunc Pro Tunc to the Petition Date* (D.I. 333) (the “Retention Application”).

5. On December 3, 2018, PwC filed the *Supplemental Declaration of Hallie Caywood on behalf of PricewaterhouseCoopers LLP as Consultants to the Debtors* (D.I. 662) (the “Supplemental Declaration”). This Supplemental Declaration provided notice of two additional statement of works with WLB Debtors to provide additional valuation and tax provision services.

6. On January 22, 2019, the Court entered *Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP as Consultants to the Debtors nunc pro tunc to the Petition Date* (D.I. 1118) (the “Retention Order”).

7. On March 2, 2019, the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), entered an order [Docket No. 1561] (the “WLB Confirmation Order”) confirming the *Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of its Debtor Affiliates*. The Plan Effective Date occurred on March 15, 2019.

8. On April 12, 2019, PwC filed the “*Final Fee Statement of PricewaterhouseCoopers LLP for Services Rendered and Reimbursement of Expenses as Consultants for the Debtors for the Period October 9, 2019 through March 15, 2019* (D.I. 1725) (the “Final Fee Application”).

9. On June 21, 2019, the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), entered the *Notice of (I) Entry of Order Confirming Amended Joint Chapter of Liquidation of the WMLP Debtors and (II) Occurrence of the Plan Effective Date*, (the “WMLP Confirmation Order”), [Docket No. 2068]. The Plan Effective Date occurred on June 21, 2019.

Interim Fee Statement Procedures Order

9. The Interim Compensation Procedures Order sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases. In particular, the Interim Compensation Procedures Order provides that each Professional seeking compensation may file an application (a “Monthly Fee Statement”) for interim allowance of compensation for services rendered and reimbursement of expense incurred during the preceding month, and serve such Monthly Fee Statement to the Application Recipients. Each Application

Recipient will have until 4:00 p.m. (Prevailing Central Time) 21 days after service of a Monthly Fee Statement to object to the requested fees and expenses. Upon the expiration of such 21 day period, the Debtors are authorized and directed to pay the Professional an amount equal to 80% of the fees and 100% of the expense requested in the Monthly Fee Statement that are not subject to an objection.

Summary of Professional Compensation and Reimbursement of Expenses Requested

10. By this Monthly Fee Statement, PwC requests interim allowance of \$6,803.36 and payment of \$6,803.36 (80% of \$4,640.00) as compensation for professional services rendered during the Fee Period, as well as allowance and payment of \$3,091.36 as reimbursement for actual and necessary expenses incurred by PwC during the Fee Period. PwC's professionals expended a total of 6.40 hours during the Fee Period for which compensation is requested. All services for which compensation is requested by PwC were performed for or on behalf of the WMLP Debtors.

11. During the Fee Period, PwC has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Monthly Fee Statement. There is no agreement or understanding between PwC and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

12. PwC is filing the attached Monthly Fee Statement for compensation for professional services rendered and reimbursement of expenses made in these chapter 11 cases during the Fee Period. The Monthly Fee Statement contains detailed time logs describing the actual and necessary services provided by PwC during the Fee Period, as well as other detailed

information required to be included in fee Statements. The Monthly Fee Statement is comprised of several exhibits which are attached hereto as follows:

- **Exhibit A**, provides a summary of the hours and compensation by project;
- **Exhibit B**, provides the summary of the hourly fees, including the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- **Exhibit C**, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;
- **Exhibit D**, provides the expenditures incurred by project by type; and
- **Exhibit E**, provides the details of the expenditures incurred by project and by date, including the vendor and description.

Summary of Professional Services Rendered

13. As described within the Retention Application and Supplemental Declarations, PwC continues to provide consulting services pursuant to the Engagement Letters.

14. During the Fee Period, PwC professionals provided accounting advisory and tax services to the WMLP Debtors in connection with the Debtor's voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

15. **Tax Consulting Services** – PwC's tax team provided further consultations in connection with certain state and local tax matters.

Actual and Necessary Disbursements

16. Based upon a review of PwC's internal billing records, PwC professionals incurred the following out-of-pocket expenditure during the Fee Period.

Transaction Type by Project	Total Expenditures
Hourly Services	
<i>Tax Consulting Services</i>	
Sundry - Other	\$4,550.07
<i>Subtotal - Expenditures Sought for Tax Consulting Services</i>	\$4,550.07
Subtotal - Expenditures Sought for Hourly Services	\$4,550.07
Total - Expenditures Sought for Reimbursement	\$4,550.07

17. The expense records of PwC, annexed hereto as Exhibit D and Exhibit E, provide a summary and daily breakdown of the time spent by each PwC timekeeper.

18. PwC professionals are adhering to our internal expense policy regarding the processing and treatment for expenditures and when/how to charge clients. These policies outline the importance of using the most cost effective and economical treatment for expenses. PwC utilizes American Express Travel Services and on-line reservation systems to search for cost-efficient expenses, including airfare, lodging and rental cars, as well as ensuring the safety of our professionals (e.g. allowing transportation home if working late). Mileage expense reimbursement is calculated automatically through our expense reports when each professional enters the total miles, starting location and ending location per the IRS guidelines effective on the date of travel. Our internal policies also state the non-reimbursable expenses per PwC's travel and expense policy. In addition to our internal expense policy, PwC's bankruptcy retention and billing professionals review the expense submissions and request additional documentation from the professionals, as needed, to ensure compliance with the Compensation Guidelines.

Reasonable and Necessary Services by PwC

19. This Monthly Fee Statement includes details of the services provided by PwC to the WMLP Debtors, including, in each instance, the identity of the professionals involved in the provision of such services, the dates of service, the time expended, and a brief description of the services sought. PwC charged and now requests those fees that are reasonable and necessary in order for PwC to perform its duties and obligations to the WMLP Debtors and customary in this marketplace for similar chapter 11 cases. The billing rates set forth in the various summaries of professionals and paraprofessionals rendering services during the Fee Period represent customary rates that are routinely billed to PwC's many clients for similar

services. The compensation requested in this Monthly Fee Statement does not exceed the reasonable value of the services rendered.

Final Relief Requested by PwC

20. By this Fee Statement, PwC seeks final approval of compensation from the WMLP Debtors in the amount of \$128,315.80 for actual, reasonable and necessary professional services rendered and for reimbursement of \$4,550.07 for actual, reasonable and necessary expenses incurred during the Final Fee Period.

Requested Compensation Should be Allowed

21. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of Section 330 of the Bankruptcy Code to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a Court may award a professional employed under Section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including --

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and expertise in the bankruptcy field,

and;

- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330.

22. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by PwC is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

23. In rendering these services, PwC made every effort to maximize the benefit to the WMLP Debtors and to work with other professionals employed in the case to avoid duplication of effort. PwC believes that the level of services rendered to achieve the results obtained for the benefit of the WMLP Debtors' estates was reasonable in light of the number and complexity of the issues involved in this case at the time the services were rendered. PwC judiciously allocated responsibilities to minimize possible duplication of effort.

Certification of Compliance and Waiver

24. To the best of its knowledge, PwC believes that this Monthly Fee Statement and the description of services set forth herein of work performed are in compliance with the Local Rules attached hereto, and incorporated herein by reference, is the Declaration of Hallie Caywood, certifying that this Monthly Fee Statement complies with the Local Rules, as well as its Retention Order which granted a waiver of the information requirements relating to compensation requests set forth in Local Bankruptcy Rule 2016-2(d). To the extent that this Monthly Fee Statement does not comply in all respects with the requirements of the

Compensation Guidelines, PwC believes that such deviations are not material and respectfully requests that such requirements be waived.

PwC is a “Disinterested Person” and Holds No Adverse Interest

25. All professional services for which allowance of compensation is requested were performed by PwC on behalf of the Debtors and not on behalf of any other entity or person. PwC owns neither a claim against, nor an interest in any of the Debtors, and no beneficial interest in the Debtors, directly or indirectly, has been acquired or transferred by PwC or for PwC’s benefit since the commencement of these cases. PwC represents no interest adverse to any of the Debtors with respect to matters upon which it is engaged and PwC is a “disinterested person” under section 101(14) of the Bankruptcy Code.


Notice

26. Notice of the hearing on the relief requested in the Monthly Fee Statement has been provided by the Debtors in accordance and compliance with Bankruptcy Rules 4001 and 9014, as well as the Bankruptcy Local Rules, and is sufficient under the circumstances. Without limiting the forgoing, due notice was afforded, by email to the Statement Recipients, including (i) the Debtors, Westmoreland Coal Company; (ii) counsel to the Debtors, Kirkland & Ellis LLP; (iii) co-counsel for the Debtors, Jackson Walker LLP; (iv) counsel to the ad hoc group of secured creditors of Westmoreland Coal Company, Kramer Levin Naftalis & Frankel LLP; (v) counsel to the ad hoc group of secured creditors of Westmoreland Resource Partners, LP, Schulte Roth & Zabel LLP; (vi) counsel to the Conflicts Committee and conflicts counsel to the WMLP debtors, Jones Day; and (vii) counsel to any statutory committee appointed in these cases; (viii) the Office of the United States Trustee.

WHEREFORE PwC respectfully requests (i) interim allowance of compensation for professional services rendered to the WMLP Debtors during the Fee Period in the amount of

\$3,712.00, and for expenses incurred by PwC during the Fee Period in the amount of \$3,091.36, (ii) that, in accordance with the Interim Compensation Procedures Order, the Court direct the WMLP Debtors to pay PwC a total of \$6,083.36, representing 80% of the total amount of fees allowed and 100% of the expenses allowed, (iii) that the interim allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to PwC's right to seek such further compensation for the full value of services performed and expenses incurred, and (iv) that the Court grant PwC such other and further relief as is just, (iv) final compensation for professional services rendered to the WMLP Debtors of \$132,865.87, representing \$128,315.80 in fees and \$4,550.07 in expenses, (v) directing payment of all such amounts not previously paid; and (vi) granting such other and further relief as is just and proper.

Dated: July 19, 2019



Hallie Caywood
PricewaterhouseCoopers LLP
301 Commerce Street, Suite 2350
Fort Worth, TX 76102
Telephone: (720) 308-1332
Email: Hallie.caywood@pwc.com

**UNITED STATES BANKRUPTCY COURT
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)

CERTIFICATION OF HALLIE CAYWOOD

Hallie Caywood, hereby respectfully certifies and verifies as follows:

1. I am a partner in the applicant firm, PricewaterhouseCoopers LLP (“PwC”), an accounting and financial services firm that maintains offices at 301 Commerce Street, Suite 2350, Fort Worth, TX, 76102. I make this certification in accordance with Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”) regarding the contents of Statements for compensation and expenses.

2. I have read PwC’s Monthly Fee Statement for allowance of compensation for services rendered and reimbursement of out-of-pocket expenses incurred as consultants to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) for the period of April 1, 2019 through June 21, 2019 (the “Monthly Fee Statement”). The above-captioned Debtors will be provided with a copy of the Monthly Fee Statement. As of the date hereof, the Debtors have not reviewed or approved the Monthly Fee Statement.

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.

3. I have reviewed the requirements of the *Guidelines for Compensation and Reimbursement of Professionals in Chapter 11 Cases* (the "Guidelines") and the Local Rules, and I believe that the Monthly Fee Statement complies with the Guidelines and the Local Rules.

4. I certify that the compensation and expense reimbursement sought in the Monthly Fee Statement and PwC's billing practices are consistent with market practices in a bankruptcy context and no less favorable than those customarily employed by PwC and generally accepted by Westmoreland Coal Company, et al., and its above-captioned debtor affiliates, as debtors and debtors in possession.

Dated: July 19, 2019



Hallie Caywood
PricewaterhouseCoopers LLP
301 Commerce Street, Suite 2350
Fort Worth, TX 76102
Telephone: (720) 308-1332
Email: Hallie.caywood@pwc.com

**WESTMORELAND COAL COMPANY, et al, Case No. 18-35672 (DRJ)
PricewaterhouseCoopers LLP – Consultants to the Debtors**

**Hours and Compensation Submission
For the Period April 1, 2019 through June 21, 2019**

Hours and Compensation:

Exhibits:

Hourly and Case Administration Services

Summary by Project Category	A
Summary of Hours and Fees by Project and Professional	B
Professional Services by Project, Professional and Date	C

Expenditures Incurred and Reimbursement Sought

Summary of Expenditures Project and Type	D
Detail of Expenditures by Project, Professional and Date	E

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit A

PricewaterhouseCoopers LLP - Consultants

Summary by Project Category and Billing Category

For the Period April 1, 2019 through June 21, 2019

Project Category and Billing Category	Hours	Total Compensation
Hourly Services		
<i>Tax Consulting Services</i>		
State and Local Bankruptcy Tax Services	6.40	\$4,640.00
<i>Subtotal - Hours and Compensation - Tax Consulting Services</i>	<i>6.40</i>	<i>\$4,640.00</i>
Subtotal - Hours and Compensation - Hourly Services	6.40	\$4,640.00
Total - Hours and Compensation Sought for Reimbursement	6.40	\$4,640.00

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit B

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period April 1, 2019 through June 21, 2019

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Tax Consulting Services</i>				
Christopher Sharpe	Director	\$725	2.70	\$1,957.50
Seth T Petterson	Director	\$725	3.70	\$2,682.50
<i>Subtotal - Tax Consulting Services</i>			6.40	\$4,640.00
Total - Hourly Services			6.40	\$4,640.00
Total - Hours and Compensation - Hourly Services and Case Administration			6.40	\$4,640.00

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit C

PricewaterhouseCoopers LLP - Consultants

Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period April 1, 2019 through June 21, 2019

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
<i>Tax Consulting Services</i>						
<u>State and Local Bankruptcy Tax Services</u>						
4/30/2019	Seth T Petterson	Director	619H001: Prepare mail to attorneys regarding information and sales tax items.	\$725	0.50	\$362.50
5/1/2019	Seth T Petterson	Director	619H002: Review transfer tax questions.	\$725	1.10	\$797.50
5/1/2019	Seth T Petterson	Director	619H003: Review sales and transfer tax questions.	\$725	0.40	\$290.00
5/2/2019	Seth T Petterson	Director	619H004: Review taxes on the sale of a mine in Wyoming.	\$725	0.70	\$507.50
5/3/2019	Seth T Petterson	Director	619H005: Review and respond to questions from the attorneys related to transfer tax.	\$725	1.00	\$725.00
5/3/2019	Christopher Sharpe	Director	619H006: Perform Wyoming sales tax research and summarize for team.	\$725	2.70	\$1,957.50
Subtotal - Hours and Compensation - State and Local Bankruptcy Tax Services						6.40 \$4,640.00
<i>Subtotal - Hours and Compensation - Tax Consulting Services</i>						6.40 \$4,640.00
Subtotal - Hours and Compensation - Hourly Services						6.40 \$4,640.00
Total - Hours and Compensation - Hourly Services and Case Administration						6.40 \$4,640.00

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS**Exhibit D****PricewaterhouseCoopers LLP - Consultants****Summary of Expenditures by Project and Type****For the Period April 1, 2019 through June 21, 2019**

Transaction Type by Project	Total Expenditures
Hourly Services	
<i>Tax Consulting Services</i>	
Sundry - Other	\$3,091.36
<i>Subtotal - Expenditures Sought for Tax Consulting Services</i>	<i>\$3,091.36</i>
Subtotal - Expenditures Sought for Hourly Services	\$3,091.36
Total - Expenditures Sought for Reimbursement	\$3,091.36

WESTMORELAND COAL COMPANY, et al., WMLP DEBTORS

Exhibit E

PricewaterhouseCoopers LLP - Consultants

Detail of Expenditures by Project, Professional and Date

For the Period April 1, 2019 through June 21, 2019

Date	Name	Transaction Type	Description	Total Expenditures
Hourly Services				
<i>Tax Consulting Services</i>				
3/27/2019	SYS Release Contact Solution centre	Sundry - Other	619E001: INVESTOR TAX PACKAGE SUPPORT SERVICES.	\$822.62
3/31/2019	SYS Release Contact Solution centre	Sundry - Other	619E002: INVESTOR TAX PACKAGE SUPPORT SERVICES.	\$933.86
3/31/2019	SYS Release Contact Solution centre	Sundry - Other	619E003: INVESTOR TAX PACKAGE SUPPORT SERVICES.	\$1,334.88
<i>Subtotal - Expenditures Sought for Tax Consulting Services</i>				\$3,091.36
Subtotal - Expenditures Sought for Hourly Services				\$3,091.36
Total - Expenditures Sought for Reimbursement				\$3,091.36

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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Friday, July 12, 2019