

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 SHEETS FOR FINAL APPLICATION OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE WMLP
DEBTORS FOR THE PERIOD FROM OCTOBER 9, 2018 THROUGH JUNE 21, 2019**

THIS APPLICATION REFERENCED IN THIS NOTICE 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 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.

Name of Applicant:	Ernst & Young LLP	
Applicant's Role in Case:	Audit and Tax Services Provider	
Date Order of Employment Signed:	January 20, 2019 [Docket No. 469]	
	Beginning of Period	End of Period
Time Period Covered by this Application:	10/9/18	6/21/19
Summary of Hours, Fees, and Expenses:		
Total Fees Requested in this Application:	\$220,609.00	
Total Expenses Requested in this Application:	\$7,730.24	
Total Fees and Expenses Requested in this Application:	\$228,339.24	
Total Professional Hours Covered by this Application:	1,923.8	
Average Hourly Rate for Professionals:	\$114.67	
Total Paraprofessional Hours Covered by this Application:	-0-	

COMPENSATION SUMMARY BY PROFESSIONAL**WMLP Debtors – Flat Fee Services**

Name	Title	Time
Blazei, Suzanne	321-Manager-Grade 1	54.7
Cummiskey, Thomas	321-Manager-Grade 1	24.3
Curtis, Matthew E	443-Staff/Assistant-Grade 3	211.1
Fetterman, Stephen R	111-Partner/Principal-Grade 1	52.9
Fritz, Matthew T	443-Staff/Assistant-Grade 3	231.9
Green, Kyle R	111-Partner/Principal-Grade 1	91.8
Hernandez, Ashley Renee	321-Manager-Grade 1	57.4
Heselton, George A	444-Staff/Assistant-Grade 4	248.0
Johnson, Gerald W	131-Executive Director-Grade 1	11.8
Kaur, Amandeep	441-Staff/Assistant-Grade 1	2.0
Mahadevan, Padmavathy	423-Senior-Grade 3	12.0
Miller, Brianna N	421-Senior-Grade 1	283.2
Navarre, Michael	444-Staff/Assistant-Grade 4	10.8
Pippolo, Carlo D	111-Partner/Principal-Grade 1	0.5
Preeti Shah	443-Staff/Assistant-Grade 3	8.5
Richards, Ray Travis	422-Senior-Grade 2	338.4
Stephens, Paden A.	322-Manager-Grade 2	11.0
Swanson, Angela Marie	214-Senior Manager-Grade 4	82.6
Whipple, Matthew Ary	111-Partner/Principal-Grade 1	23.1
Total		1,756.0

TOTAL FLAT FEES REQUESTED: \$180,000

WMLP Debtors – Hourly Rate Services

Name	Title	Time	Hourly Rate	Total Fees
Blazei, Suzanne	Manager	57.4	\$250.00	\$14,350.00
Curtis, Matthew E	Staff/Assistant	0.3	\$110.00	\$33.00
Fetterman, Stephen R	Partner/Principal	0.7	\$390.00	\$273.00
Green, Kyle R	Partner/Principal	1.0	\$390.00	\$390.00
Harris, Tyler	Staff/Assistant	4.3	\$110.00	\$473.00
Hernandez, Ashley Renee	Manager	5.6	\$250.00	\$1,400.00
Heselton, George A	Staff/Assistant	17.2	\$140.00	\$2,408.00
Miller, Brianna N	Senior	56.7	\$190.00	\$10,773.00
Scheetz, Douglas D.	Partner/Principal	2.6	\$390.00	\$1,014.00
Swanson, Angela Marie	Senior Manager	6.5	\$340.00	\$2,210.00
Total		152.3		\$33,324.00

Fee Application Preparation

Name	Title	Time	Hourly Rate	Total Fees
Ingram, Connie J	Assistant Director (Manager)	15.5	\$470.00	\$7,285.00
Total		15.5	\$7,285.00	

COMPENSATION BY PROJECT CATEGORY**WMLP Debtors – Flat Fee Services**

Time Category	Category Descriptions	Total Hours
Archive	Time spent getting audit files ready for archive	224.2
Planning Activities	This category relates to all audit planning activities.	43.5
Quarterly Review Procedures	Represents all time spent on quarterly review procedures	134.9
Specialist Activity (TAS & CCaSS)	Represents time spent by EY CCaSS and EY TAS. EY CCaSS - CCaSS specialists are engineers who work on the ARO liability TAS - We use TAS to help us evaluate impairment assumptions as well as to help test pension and post retirement	36.0
Substantive Testing	This category includes activities associated with substantive audit procedures	1,291.2
Tax Activities	This category includes all tax activities performed in connection with the audit	8.0
Walkthroughs/Test of Controls	This category includes all activities associated with meetings, preparation and review of all walkthroughs and controls.	18.2
Total		1,756.0

TOTAL FLAT FEES REQUESTED: \$180,000

WMLP Debtors – Hourly Rate Services

Time Category	Category Descriptions	Total Hours
Bankruptcy	This Category relates to all activities that were necessary as a result of the bankruptcy.	148.1
Out of Scope	This category relates to all activities that were above and beyond normal scope of work.	4.2
Total		152.3

Fee Application Preparation

Time Category	Category Descriptions	Total Hours
Fee Application Preparation	This category is for time incurred for preparation of fee applications required for Bankruptcy Court.	15.5
Total		15.5

SUMMARY OF EXPENSES

Expense Category	Expense Amount
Airfare	\$1,114.61
Breakfast	\$68.39
Dinner	\$194.08
Ground-Mileage	\$369.46
Lodging	\$1,047.10
Meals	\$666.99
Mileage: Ground Trans	\$69.76
Snacks/Drinks	\$46.10
Miscellaneous: Sundry	\$3.99
Rental Car: Ground Trans	\$231.50
Taxi: Ground Trans	\$227.76
Outside Counsel Fees	\$3,690.50
Total Expenses	\$7,730.24

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In re:)	
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WESTMORELAND COAL COMPANY, <i>et al.</i> , ²)	Case No. 18-35672 (DRJ)
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Debtors.)	(Jointly Administered)
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**FINAL APPLICATION OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE WMLP
DEBTORS FOR THE PERIOD FROM OCTOBER 9, 2018 THROUGH JUNE 21, 2019**

Pursuant to Sections 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”), Ernst & Young LLP (“EY LLP”) hereby files this final application for compensation as a retained professional to the WMLP Debtors (this “Application”). By this Application, EY LLP respectfully requests allowance on a final basis of \$220,609.00 and reimbursement of \$7,730.24 of expenses, and payment of the foregoing amounts to the extent not yet paid, with respect to services it provided the WMLP Debtors during the period from October 9, 2018 through June 21, 2019 (the “Fee Period”).

Background

1. On October 9, 2018 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.*

² 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.

(the “Bankruptcy Code”). The Debtors’ retention of EY LLP was approved by this Court’s amended Order dated January 2, 2019, *nunc pro tunc* to the Petition Date.

2. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

3. As disclosed in the declaration in support of the Debtors’ application to retain EY LLP in these chapter 11 cases, as of the Petition Date, EY LLP held a credit balance in the aggregate amount of approximately \$73,385 in favor of WMLP (the “WMLP Credit Balance”).

4. Upon allowance of EY LLP’s fees and expense reimbursements requested herein, EY LLP will (a) apply the allowed fees and expense reimbursements with respect to its services to WMLP against the WMLP Credit Balance.

Compensation Paid and Its Source

5. All services for which EY LLP requests compensation were performed for or on behalf of the WMLP Debtors. EY LLP has received no payment and no promises for payment from any source other than the WMLP Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

Supporting Detail

6. During the Fee Period, EY LLP performed services for the WMLP Debtors. The total time spent by EY LLP with respect to such services for the WMLP Debtors during the Fee Period was approximately 1,923.8 hours. The blended average hourly rate with respect to such services during the Fee Period was approximately \$114.67.

7. The supporting detail for this Application is attached hereto as Exhibits A through D. Exhibit A contains the daily time information for each EY LLP professional who rendered flat fee

services during the Fee Period. Exhibit B contains the daily time information for each EY LLP professional who rendered non-core audit services (which are billed on an hourly basis) during the Fee Period. Exhibit C contains the detail of the expenses, and Exhibit D contains the fees of EY LLP's outside counsel that were incurred, for which EY LLP hereby seeks reimbursement.

Applicable Law

8. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

9. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

10. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the

same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

11. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence, and EY LLP was required to expend substantial time and effort in providing those services. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the WMLP Debtors, their estates and creditors.

WHEREFORE, EY LLP hereby respectfully requests that the court enter the proposed order attached hereto as **Exhibit E**, granting allowance on a final basis of \$220,609.00 of compensation and reimbursement of \$7,730.24 of expenses, and payment of the foregoing amounts to the extent not yet paid, with respect to services it provided the WMLP Debtors during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: July 19, 2019

/s/Kyle R. Green

Kyle R. Green
Ernst & Young LLP

Exhibit A

Flat Fee Services Time Detail

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Blazei, Suzanne	321-Manager-Grade 1	10/18/2018	0.7	Discussion with senior regarding the audit plan for the third quarter	Planning Activities
Blazei, Suzanne	321-Manager-Grade 1	10/25/2018	2.6	Review of Q3 overall analytical review and explanations of variances between quarters and year.	Quarterly Review Procedures
Blazei, Suzanne	321-Manager-Grade 1	10/25/2018	1.5	Review of summary review memorandum, significant issues and explanations included for the current quarter	Quarterly Review Procedures
Blazei, Suzanne	321-Manager-Grade 1	10/25/2018	0.6	Review of management representation letter for Q3	Quarterly Review Procedures
Blazei, Suzanne	321-Manager-Grade 1	10/25/2018	1.6	Review of Engagement Quality Reviewer checklist for Q3	Quarterly Review Procedures
Blazei, Suzanne	321-Manager-Grade 1	10/25/2018	1.3	Review of substantive revenue procedures for Q3. Ensuring revenue is tested appropriately and documented our procedures.	Quarterly Review Procedures
Blazei, Suzanne	321-Manager-Grade 1	10/31/2018	8.3	Review of Generally Accepted Accounting Principles checklist for Q3 interim review	Quarterly Review Procedures
Blazei, Suzanne	321-Manager-Grade 1	11/14/2018	2.7	Finalize review of planning documents and clear comments that have been addressed.	Quarterly Review Procedures
Blazei, Suzanne	321-Manager-Grade 1	11/14/2018	3.1	Clear comments on walkthroughs that have been addressed and ensure documentation is appropriate	Quarterly Review Procedures
Blazei, Suzanne	321-Manager-Grade 1	11/14/2018	1.7	Clear all Q3 review comments for archive ready	Quarterly Review Procedures
Cummiskey, Thomas	321-Manager-Grade 1	11/16/2018	0.7	Establishing scoping procedures for Climate Change and Sustainability Services Asset Retirement Obligations testing	Specialist Activity (TAS & Climate Change and Sustainability Services)
Cummiskey, Thomas	321-Manager-Grade 1	11/16/2018	0.7	Establishing scoping procedures for Climate Change and Sustainability Services Asset Retirement Obligations testing	Planning Activities
Cummiskey, Thomas	321-Manager-Grade 1	12/20/2018	0.6	Reviewing Prepared by Client support documentation	Specialist Activity (TAS & Climate Change and Sustainability Services)

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Cummiskey, Thomas	321-Manager-Grade 1	12/21/2018	0.7	Reviewing Prepared by Client support documentation	Specialist Activity (TAS & Climate Change and Sustainability Services)
Cummiskey, Thomas	321-Manager-Grade 1	12/7/2018	1.1	Prepare Prepared by Client doc, site meeting with Bob Seitz and Nate Leggett, prepare site agenda	Specialist Activity (TAS & Climate Change and Sustainability Services)
Cummiskey, Thomas	321-Manager-Grade 1	12/6/2018	2.6	Prepare Prepared by Client doc, site meeting with Bob Seitz and Nate Leggett, prepare site agenda	Specialist Activity (TAS & Climate Change and Sustainability Services)
Cummiskey, Thomas	321-Manager-Grade 1	12/4/2018	3.3	Prepare Prepared by Client doc, site meeting with Bob Seitz and Nate Leggett, prepare site agenda	Specialist Activity (TAS & Climate Change and Sustainability Services)
Cummiskey, Thomas	321-Manager-Grade 1	12/5/2018	5.7	Prepare Prepared by Client doc, site meeting with Bob Seitz and Nate Leggett, prepare site agenda	Specialist Activity (TAS & Climate Change and Sustainability Services)
Curtis, Matthew E	443-Staff/Assistant-Grade 3	10/29/2018	1.8	Earnings per Unit Calculation / tie out to financial statements and trial balance	Quarterly Review Procedures
Curtis, Matthew E	443-Staff/Assistant-Grade 3	10/30/2018	3.6	3Q 10Q tie out to support and support verification.	Quarterly Review Procedures
Curtis, Matthew E	443-Staff/Assistant-Grade 3	10/31/2018	0.9	3Q 10Q tie out to support and support verification.	Quarterly Review Procedures
Curtis, Matthew E	443-Staff/Assistant-Grade 3	10/31/2018	0.9	8K review for WMLP	Quarterly Review Procedures
Curtis, Matthew E	443-Staff/Assistant-Grade 3	11/5/2018	0.4	Planning/ Laws & Reg roll forward	Planning Activities
Curtis, Matthew E	443-Staff/Assistant-Grade 3	11/5/2018	1.0	Reviewing and eliminating comments from workpapers for Q3 archiving. Uploading Final Q3 10Qs.	Quarterly Review Procedures
Curtis, Matthew E	443-Staff/Assistant-Grade 3	11/6/2018	0.9	Reviewing and eliminating comments from workpapers for Q3 archiving. Uploading Final Q3 10Qs.	Quarterly Review Procedures

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Curtis,Matthew E	443-Staff/Assistant-Grade 3	11/7/2018	0.1	Reviewing and eliminating comments from workpapers for Q3 archiving. Uploading Final Q3 10Qs.	Quarterly Review Procedures
Fetterman,Stephen R	111-Partner/Principal-Grade 1	10/19/2018	2.3	Review Q3 10-Q	Quarterly Review Procedures
Fetterman,Stephen R	111-Partner/Principal-Grade 1	10/29/2018	1.8	Read revised 10-Q and Summary Review Memorandum	Quarterly Review Procedures
Fetterman,Stephen R	111-Partner/Principal-Grade 1	10/31/2018	0.9	Review workpapers for quarterly review	Quarterly Review Procedures
Fetterman,Stephen R	111-Partner/Principal-Grade 1	11/1/2018	0.6	Review workpapers for quarterly review	Quarterly Review Procedures
Fetterman,Stephen R	111-Partner/Principal-Grade 1	11/12/2018	0.4	Clear Q3 review comments	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	10/22/2018	1.7	partner review of Q3 2018 review procedures.	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	10/23/2018	1.1	partner review of Q3 2018 review procedures.	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	10/24/2018	1.3	partner review of Q3 2018 review procedures.	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	10/25/2018	1.2	partner review of Q3 2018 review procedures.	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	10/29/2018	2.1	performing general review procedures for the WMLP Q3 10Q review.	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	10/30/2018	1.1	Audit Committee meeting to discuss Q3 interim results, attended by WMLP Audit Committee, WMLP management, K. Green (EY) and A. Swanson (EY).	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	10/30/2018	2.7	performing general review procedures for the WMLP Q3 10Q review.	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	10/31/2018	0.7	performing general review procedures for the WMLP Q3 10Q review.	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	11/29/2018	2.2	Review of 2018 finalized planning workpapers for the 2018 WMLP audit engagement	Quarterly Review Procedures

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Green,Kyle R	111-Partner/Principal-Grade 1	11/30/2018	2.4	Review of 2018 finalized planning workpapers for the 2018 WMLP audit engagement	Quarterly Review Procedures
Green,Kyle R	111-Partner/Principal-Grade 1	12/14/2018	0.8	Performing general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Green,Kyle R	111-Partner/Principal-Grade 1	12/18/2018	1.1	Performing general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Green,Kyle R	111-Partner/Principal-Grade 1	12/3/2018	1.1	Performing general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Green,Kyle R	111-Partner/Principal-Grade 1	12/4/2018	2.1	Participating in the post interim event for the 2018 WMLP Audit which includes discussions on results of audit procedures performed to date as well as discussion of the year end planned execution of audit procedures.	Planning Activities
Green,Kyle R	111-Partner/Principal-Grade 1	12/5/2018	2.1	Performing general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Green,Kyle R	111-Partner/Principal-Grade 1	11/29/2018	2.2	Review of 2018 finalized planning workpapers for the 2018 WMLP audit engagement	Planning Activities
Green,Kyle R	111-Partner/Principal-Grade 1	12/12/2018	2.2	Performing general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Green,Kyle R	111-Partner/Principal-Grade 1	11/30/2018	2.4	Review of 2018 finalized planning workpapers for the 2018 WMLP audit engagement	Planning Activities
Green,Kyle R	111-Partner/Principal-Grade 1	12/11/2018	2.4	Performing general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Green,Kyle R	111-Partner/Principal-Grade 1	11/29/2018	2.9	Review of 2018 finalized planning workpapers for the 2018 WMLP audit engagement	Planning Activities

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Green,Kyle R	111-Partner/Principal-Grade 1	11/28/2018	3.1	Review of 2018 finalized planning workpapers for the 2018 WMLP audit engagement	Planning Activities
Hernandez,Ashley Renee	321-Manager-Grade 1	10/17/2018	1.1	Reviewing estimates lead, form AP (Audit Participants) and clearing back comments	Planning Activities
Hernandez,Ashley Renee	321-Manager-Grade 1	10/22/2018	0.4	Review of Audit Committee Materials	Quarterly Review Procedures
Hernandez,Ashley Renee	321-Manager-Grade 1	10/31/2018	0.5	Review for the Q3 review of Overall Analytical Reviewd minutes and 8-k.	Quarterly Review Procedures
Heselton,George A	444-Staff/Assistant-Grade 4	10/23/2018	6.7	Preparation of Q3 Overall Analytical Review	Quarterly Review Procedures
Heselton,George A	444-Staff/Assistant-Grade 4	10/29/2018	3.6	Respond to Overall Analytical Review review comments	Quarterly Review Procedures
Heselton,George A	444-Staff/Assistant-Grade 4	10/30/2018	4.8	Prepare Cash Flow	Quarterly Review Procedures
Heselton,George A	444-Staff/Assistant-Grade 4	10/31/2018	2.3	Meeting with John Mark Fain (WMLP) to discuss WMLP Cash Flow Questions	Quarterly Review Procedures
Heselton,George A	444-Staff/Assistant-Grade 4	11/1/2018	0.3	Perform Independence Procedures	Quarterly Review Procedures
Heselton,George A	444-Staff/Assistant-Grade 4	11/8/2018	2.0	Preparation of Engagement Quality Reviewer Checklists for Interim and year-end.	Substantive Testing
Heselton,George A	444-Staff/Assistant-Grade 4	11/19/2018	3.9	Responding to review comments on Walkthroughs	Walkthroughs/Test of Controls
Heselton,George A	444-Staff/Assistant-Grade 4	12/10/2018	1.3	Year end Inventory - Working with Surveyors to coordinate year end inventory survey observations for coal inventory at Oxford, and in Canada	Walkthroughs/Test of Controls
Heselton,George A	444-Staff/Assistant-Grade 4	12/11/2018	2.6	Year end Inventory - Working with Surveyors to coordinate year end inventory survey observations for coal inventory at Oxford, and in Canada	Walkthroughs/Test of Controls

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Heselton,George A	444-Staff/Assistant-Grade 4	12/11/2018	6.7	Performing procedures related to the Revenue Recognition Implementation walkthrough. Time includes documentation of process and understanding the support provided by Company	Walkthroughs/Test of Controls
Johnson,Gerald W	131-Executive Director-Grade 1	11/7/2018	1.1	WMLP 1.1 hrs. travel time from Salt Lake City for Kemmerer site visit for Asset Retirement Obligations procedures	Specialist Activity (TAS & Climate Change and Sustainability Services)
Johnson,Gerald W	131-Executive Director-Grade 1	11/7/2018	1.9	WMLP 1.9 hrs. for Kemmerer mine data review in preparation for site visit for Asset Retirement Obligations procedures	Specialist Activity (TAS & Climate Change and Sustainability Services)
Johnson,Gerald W	131-Executive Director-Grade 1	11/8/2018	1.1	WMLP 1.1 hr. travel time from Kemmerer mine to Salt Lake City after finishing Asset Retirement Obligations procedures	Specialist Activity (TAS & Climate Change and Sustainability Services)
Johnson,Gerald W	131-Executive Director-Grade 1	11/8/2018	6.5	WMLP 6.5 hrs. : Site visit to Kemmerer mine including interviews with site personnel (Jesse Noel, Colton Sandall, and Connie Bauers) and site tour to perform Asset Retirement Obligations testing procedures	Specialist Activity (TAS & Climate Change and Sustainability Services)
Johnson,Gerald W	131-Executive Director-Grade 1	11/9/2018	1.2	WMLP 1.2 Memo development based on WMLP support	Specialist Activity (TAS & Climate Change and Sustainability Services)
Kaur,Amandeep	441-Staff/Assistant-Grade 1	12/21/2018	2.0	Assigning Tasks for year-end audit procedures in Canvas.	Planning Activities
Mahadevan,Padmavathy	423-Senior-Grade 3	11/7/2018	1.1	travel time from Salt Lake City for Kemmerer site visit for Asset Retirement Obligations procedures	Specialist Activity (TAS & Climate Change and Sustainability Services)
Mahadevan,Padmavathy	423-Senior-Grade 3	11/7/2018	1.9	Kemmerer mine data review in preparation for site visit for Asset Retirement Obligations procedures	Specialist Activity (TAS & Climate Change and Sustainability Services)
Mahadevan,Padmavathy	423-Senior-Grade 3	11/8/2018	1.1	1.1 hr. travel time from Kemmerer mine to Salt Lake City after finishing Asset Retirement Obligations procedures	Walkthroughs/Test of Controls

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Mahadevan,Padmavathy	423-Senior-Grade 3	11/8/2018	6.5	Site visit to Kemmerer mine including interviews with site personnel (Jesse Noel, Colton Sandall, and Connie Bauer's) and site tour to perform Asset Retirement Obligations testing procedures	Specialist Activity (TAS & Climate Change and Sustainability Services)
Miller,Brianna N	421-Senior-Grade 1	10/16/2018	0.7	Prepare the Engagement Quality Review (Engagement Quality Reviewer) checklist as part of the Q3 review for WMLP.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/16/2018	0.8	Review the journal entries testing form as part of our planning procedures.	Planning Activities
Miller,Brianna N	421-Senior-Grade 1	10/16/2018	0.8	Prepare the Engagement Quality Review (Engagement Quality Reviewer) checklist as part of our interim procedures.	Substantive Testing
Miller,Brianna N	421-Senior-Grade 1	10/16/2018	1.2	Prepare planning documentation for the scope and strategy portion of the engagement. This includes the group audit scope calculation, clearing review notes in various planning forms and completing tasks. I also reviewed several forms prepared by other staff to assist bringing the planning phase to conclusion.	Planning Activities
Miller,Brianna N	421-Senior-Grade 1	10/17/2018	0.4	Discussion and coaching over the Group Scope calculation for the WMLP year-end audit.	Planning Activities
Miller,Brianna N	421-Senior-Grade 1	10/17/2018	0.5	Discussion with senior, Ray Richards, regarding assigning tasks and setting up the plan for the quarter review of WMLP.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/18/2018	0.7	Discussion with manager regarding the audit plan for the third quarter.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/19/2018	0.9	Prepare a status tracker for the team to reference for quarter assignments and percentage completion.	Quarterly Review Procedures

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	421-Senior-Grade 1	10/19/2018	1.9	Meeting with senior, Ray Richards, to discuss planning and coordination for the year-end audit.	Planning Activities
Miller,Brianna N	421-Senior-Grade 1	10/19/2018	2.9	Prepared the group audit scoping calculation and memo for the WMLP scope and strategy phase of the audit.	Planning Activities
Miller,Brianna N	421-Senior-Grade 1	10/22/2018	0.6	Ongoing communication with the Manger regarding the group scoping calculation.	Planning Activities
Miller,Brianna N	421-Senior-Grade 1	10/22/2018	0.8	Prepare the management representation letter for the third quarter review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/23/2018	0.9	Prepare the Q3 Review Summary Review memorandum.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/23/2018	1.9	Detail Review the Overall Analytical Review - Consolidated income Statement for the Q3 Review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/23/2018	2.3	Detail Review the Overall Analytical Review - Consolidated Balance Sheet t for the Q3 Review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/24/2018	1.1	Detail review quarterly independence procedures.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/25/2018	0.8	Prepare the quarterly review checklist for the Q3 review for WMLP.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/25/2018	1.3	Detail review the Revenue and Cost of Sales analytic for the Q3 review for WMLP.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/25/2018	1.6	Clear review comments after general review of the WMLP balance sheet Overall analytical review analytic.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/26/2018	0.2	Clear review comments after general review of the Management representation letter for the Q3 review.	Quarterly Review Procedures

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	421-Senior-Grade 1	10/26/2018	1.2	Clear review comments after general review of the quarterly review checklist for the Q3 review of WMLP.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/26/2018	1.9	Clear review comments after general review of the WMLP balance sheet Overall analytical review analytic.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/26/2018	2.1	Clear review comments after general review of the Summary review memorandum.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/29/2018	0.1	Clear review notes in the Engagement quality review checklist for the Q3 quarterly review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/29/2018	0.3	Go through and reassess Planning materiality for the WMLP for purposes of interim substantive testing.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/29/2018	0.5	Email with manager on items that are ready to be reviewed for the Q3 engagement.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/29/2018	0.5	Coach the staff on how to prepare the tie-out of the quarterly financial statements as part of our Q3 review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/29/2018	1.1	Go over Q3 status and organize the canvas engagement file to mark tasks complete and ensure we have all the appropriate workpapers needed to meet our requirements.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/29/2018	1.6	Clear review notes over the WMLP Balance Sheet overall analytical review after it has been reviewed by the manager.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/30/2018	0.2	Uploading Generally Accepted Accounting Principles checklists to the engagements and coordinating with the client to receive them for the Q3 review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/30/2018	1.2	Discussion with the client over the pension post retirement reclass.	Quarterly Review Procedures

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	421-Senior-Grade 1	10/30/2018	1.3	Detail review the Earnings per unit workpapers for Q3 review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/30/2018	2.0	Review the WMLP financial statement tie out for the Q3 review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/31/2018	0.2	Detail review the related party memo for the Q3 review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/31/2018	1.3	Complete the review of the WMLP Q3 10Q draft tie-out to supporting documentation.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/31/2018	1.7	Detail review the Generally Accepted Accounting Principles checklist for the Q3 review procedures.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	10/31/2018	1.8	Clear review notes on the interim checklist and Summary review memo as part of the Q3 review.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	11/1/2018	0.6	Complete the review of the WMLP Q3 10Q draft tie-out to supporting documentation.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	11/1/2018	0.9	Clear review notes on the WMLP group scope calculation.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	11/1/2018	1.7	Canvas coordination for the Q3 review in order to ensure proper review has been achieved for all workpapers and that we have obtained all documentation and support prior to filing the financial statements with the SEC.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	11/2/2018	0.4	Begin the procedures for the Q3 archive.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	11/5/2018	0.2	Prepare the Journal Entry testing form for the planning of the year-end audit.	Planning Activities
Miller,Brianna N	421-Senior-Grade 1	11/5/2018	0.3	Go over archive procedures for the Q3 quarterly review. Send emails to team members reminding them to delete and cleared review notes and close out all items related to the quarter.	Quarterly Review Procedures

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	421-Senior-Grade 1	11/13/2018	1.4	Go through the canvas file to see which workpapers need review sign-offs related to the scope and strategy portion of the audit.	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	11/19/2018	1.6	Archive the Q3 WMLP engagement file	Quarterly Review Procedures
Miller,Brianna N	421-Senior-Grade 1	12/20/2018	0.8	Clear review notes over the WMLP materiality calculation after it has been through general review.	Planning Activities
Navarre,Michael	444-Staff/Assistant-Grade 4	12/18/2018	0.4	Call to discuss Ohio coal inventory survey observation plan which is to occur at year end. Attendees: Andrew Heselton, Ray Richards, Michael Navarre, Amari Dryden	Walkthroughs/Test of Controls
Richards,Ray Travis	422-Senior-Grade 2	10/12/2018	1.2	MLP Planning to ensure that the resources of staff and senior match the need for work	Planning Activities
Richards,Ray Travis	422-Senior-Grade 2	10/15/2018	1.6	WMLP Asset Retirement Obligations substantive planning (emailing with specialists, meeting with Paul Moerner (WCC) on plan/timing)	Planning Activities
Richards,Ray Travis	422-Senior-Grade 2	10/17/2018	0.3	WMLP plan group scope Tolerable Error allocation	Planning Activities
Richards,Ray Travis	422-Senior-Grade 2	10/17/2018	0.5	WMLP Q3 planning meeting (with B. Miller)	Quarterly Review Procedures
Richards,Ray Travis	422-Senior-Grade 2	10/19/2018	0.4	WMLP plan group scope Tolerable Error allocation	Planning Activities
Richards,Ray Travis	422-Senior-Grade 2	10/19/2018	1.9	WMLP ongoing planning meeting (with B. Miller)	Planning Activities
Richards,Ray Travis	422-Senior-Grade 2	10/22/2018	0.7	Q3 WMLP Summary of Audit Differences (Summary of Audit Difference)	Quarterly Review Procedures
Richards,Ray Travis	422-Senior-Grade 2	10/23/2018	1.9	Q3 WMLP Summary of Audit Difference	Quarterly Review Procedures
Richards,Ray Travis	422-Senior-Grade 2	11/26/2018	0.4	Asset Retirement Obligation scoping determination for Oxford permit areas	Planning Activities
Richards,Ray Travis	422-Senior-Grade 2	11/27/2018	0.4	Asset retirement obligation scoping determination for Oxford permits	Planning Activities
Richards,Ray Travis	422-Senior-Grade 2	12/12/2018	0.9	Planning of year-end coal observations at Oxford pit locations in Ohio	Walkthroughs/Test of Controls

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Richards,Ray Travis	422-Senior-Grade 2	12/11/2018	1.3	Planning of year-end coal observations at Oxford pit locations in Ohio	Walkthroughs/Test of Controls
Stephens,Paden A.	322-Manager-Grade 2	10/29/2018	0.8	Tax Q3 - Review of the Company's qualified income computation and material book to tax adjustments to validate the Company is properly classified as a publicly traded partnership under IRC 7704 and should not be taxed as a C Corp.	Quarterly Review Procedures
Stephens,Paden A.	322-Manager-Grade 2	10/30/2018	1.3	Tax Q3 - Review of the Company's qualified income computation and material book to tax adjustments to validate the Company is properly classified as a publicly traded partnership under IRC 7704 and should not be taxed as a C Corp.	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/17/2018	0.2	Q3 planning review to ensure our strategy for the interim review is appropriate and efficiently split between levels of staff	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/25/2018	0.4	Review of Q3 Summary of Audit Differences	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/25/2018	0.5	Review of Q3 Audit Committee (AC) deck	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/25/2018	0.9	Review of Q3 Balance Sheet (BS) flux	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/26/2018	0.3	Preparation of Q3 deck to send to Audit Committee (AC)	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/29/2018	0.2	Review of WMLP Q3 rep letter	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/29/2018	0.3	Review of WMLP Q3 disaggregated revenue/cost of sales analysis	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/29/2018	0.5	Review of WMLP Q3 IS Overall Analytical Review	Quarterly Review Procedures

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/29/2018	1.1	Review of WMLP Q3 Summary Review Memorandum (Summary Review Memorandum)	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/30/2018	0.5	Preparation for Q3 Audit Committee (AC) meeting	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/30/2018	1.1	Audit Committee meeting to discuss Q3 interim results, attended by WMLP Audit Committee, WMLP management, K. Green (EY) and A. Swanson (EY).	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/31/2018	0.5	Review of interim checklist and inquiries with S. Henry (Westmoreland)	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	10/31/2018	2.2	Review of Generally Accepted Accounting Principles checklist for Q3 interim review	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	11/8/2018	0.9	Clearing comments for the Q3 review.	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	11/29/2018	4.7	Review of WMLP 2018 planning documents, including estimates lead sheet, understanding the business template and general audit planning forms.	Quarterly Review Procedures
Swanson,Angela Marie	214-Senior Manager-Grade 4	12/12/2018	0.3	Clearing comments on the close monitoring risk form for updates from interim procedures	Planning Activities
Swanson,Angela Marie	214-Senior Manager-Grade 4	12/10/2018	0.6	Updating the close monitoring risk form for updates from interim procedures	Planning Activities
Swanson,Angela Marie	214-Senior Manager-Grade 4	12/19/2018	1.7	Review of budget and estimate to complete for 2018 audit	Planning Activities
Whipple,Matthew Ary	111-Partner/Principal- Grade 1	10/26/2018	0.4	Complete the Engagement Quality Reviewer review of the draft 10-Q	Quarterly Review Procedures
Whipple,Matthew Ary	111-Partner/Principal- Grade 1	10/31/2018	0.3	Review and update Engagement Quality Reviewer checklist for Q3 2018	Quarterly Review Procedures
Whipple,Matthew Ary	111-Partner/Principal- Grade 1	10/31/2018	0.7	Complete Engagement Quality Reviewer review of Summary Review Memorandum and clean comments in document	Quarterly Review Procedures

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Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Whipple,Matthew Ary	111-Partner/Principal-Grade 1	11/1/2018	0.2	Complete Engagement Quality Reviewer review of Q3 Tax Review Memorandum	Quarterly Review Procedures
Whipple,Matthew Ary	111-Partner/Principal-Grade 1	11/1/2018	0.5	Complete Engagement Quality Reviewer review of the Q3 Audit Committee Presentation	Quarterly Review Procedures
Cummiskey,Thomas	Manager	1/2/2019	1.0	WMLP team meetings, discussions with client personnel and developing testing plan	Planning Activities
Navarre,Michael	Staff/Assistant	1/2/2019	5.3	Conducted Inventory Observation at Oxford North Division. Also made stops at Barb Tipple and Strasburg to observation coal piles.	Substantive Testing
Navarre,Michael	Staff/Assistant	1/3/2019	1.1	Complete checklist for inventory observation at Oxford North Division on Jan 2.	Substantive Testing
Cummiskey,Thomas	Manager	1/3/2019	2.0	WMLP team meetings, discussions with client personnel and developing testing plan	Planning Activities
Green,Kyle R	Partner/Principal	1/3/2019	2.4	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Navarre,Michael	Staff/Assistant	1/4/2019	3.6	Complete existence documentation and memo for inventory observation at Oxford North Division coal piles on Jan 2.	Substantive Testing
Green,Kyle R	Partner/Principal	1/4/2019	3.3	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Cummiskey,Thomas	Manager	1/4/2019	1.5	WMLP team meetings, discussions with client personnel and developing testing plan	Planning Activities
Swanson,Angela Marie	Senior Manager	1/7/2019	2.7	Review of 2018 status of WMLP audit, specifically open items within scope and strategy and interim.	Substantive Testing
Navarre,Michael	Staff/Assistant	1/8/2019	0.4	Compiling information and creating workpapers from Inventory Observation at Oxford North Division location.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Swanson,Angela Marie	Senior Manager	1/9/2019	0.9	Discussion with C. Li (Westmoreland) related to the impairment analysis for Oxford as of year-end.	Planning Activities
Green,Kyle R	Partner/Principal	1/10/2019	5.1	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Swanson,Angela Marie	Senior Manager	1/14/2019	1.2	Review of current status in canvas, including open tasks and open items.	Substantive Testing
Swanson,Angela Marie	Senior Manager	1/14/2019	0.3	Discussion of Asset Retirement Obligations discount rate with C. Li (Westmoreland)	Planning Activities
Whipple,Matthew Ary	Partner/Principal	1/15/2019	3.0	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Miller,Brianna N	Senior	1/15/2019	0.4	Clear review notes from the planning phase of the WMLP audit which includes the Audit Summary Memorandum.	Substantive Testing
Green,Kyle R	Partner/Principal	1/16/2019	1.7	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Swanson,Angela Marie	Senior Manager	1/16/2019	1.2	Review of billing schedule and time for October - November time reporting	Substantive Testing
Swanson,Angela Marie	Senior Manager	1/16/2019	0.5	Meeting to discuss impairment considerations at year-end. EY Attendees: Brandon Sherstad, Kyle Green, Angela Swanson, Ashley Hernandez, Ray Richards.	Planning Activities
Richards,Ray Travis	Senior	1/16/2019	0.5	Meeting to discuss impairment considerations at year-end. EY Attendees: Brandon Sherstad, Kyle Green, Angela Swanson, Ashley Hernandez, Ray Richards.	Planning Activities
Green,Kyle R	Partner/Principal	1/17/2019	2.1	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Swanson,Angela Marie	Senior Manager	1/18/2019	2.4	review of year-end plan, including coal inventory	Substantive Testing
Green,Kyle R	Partner/Principal	1/18/2019	1.2	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Swanson,Angela Marie	Senior Manager	1/21/2019	0.9	Discussion with C. Lin (Westmoreland) regarding impairment indicators for Oxford as of 12/31/18.	Substantive Testing
Swanson,Angela Marie	Senior Manager	1/21/2019	0.4	Review of open items list and status of Prepared by Client request items	Substantive Testing
Green,Kyle R	Partner/Principal	1/21/2019	1.3	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Fetterman,Stephen R	Partner/Principal	1/21/2019	2.3	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Green,Kyle R	Partner/Principal	1/22/2019	1.7	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Miller,Brianna N	Senior	1/23/2019	0.6	Update the planning materiality and tolerable error calculation for year-end numbers.	Planning Activities
Green,Kyle R	Partner/Principal	1/23/2019	1.0	Held status meeting to discuss audit planning and progress. Attendees: Kyle Green, Angela Swanson, Ashley Hernandez, Suzy Blazei, Ray Richards, Brianna Miller, Andrew Heselton, Matt Curtis, and Matt Fritz.	Planning Activities
Mahadevan,Padmavathy	Senior	1/24/2019	1.4	Assessment of client documentation for Kemerrer mine and drafting workpapers	Substantive Testing
Cummiskey,Thomas	Manager	1/24/2019	2.3	Perform procedures to validate the accuracy of WMLP's Asset Retirement Obligations obligation	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Green,Kyle R	Partner/Principal	1/25/2019	2.2	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Cummiskey,Thomas	Manager	1/25/2019	2.1	Perform procedures to validate the accuracy of WMLP's Asset Retirement Obligations obligation	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/1/2019	3.8	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Miller,Brianna N	Senior	2/1/2019	1.7	Time spent working through the Going Concern walkthrough, unbilled revenue testing and sending the Prepared by Client and open items list to the client for our procedures to support our audit opinion.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/1/2019	2.2	Talking with the client about questions in regards to unbilled revenue accounts for MLP	Substantive Testing
Miller,Brianna N	Senior	2/2/2019	2.7	Time spent working though the JE CAAT (Journal Entry Computer Assisted Audit Tool) for our journal entry testing. Communications with the client over our payroll testing. Detail review the General close control testing. Go through support for Unbilled revenue testing.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/2/2019	3.3	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/2/2019	0.6	Review of year end asset retirement obligation testing of present value calculations	Substantive Testing

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Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Curtis,Matthew E	Staff/Assistant	2/2/2019	5.3	Updating workbook N03 Trade Accounts Payable aging workbook for MLP. Performing unbilled revenue substantive testing.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/3/2019	0.7	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/4/2019	3.9	Review of year end asset retirement obligation testing of present value calculations	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/4/2019	6.0	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/4/2019	1.4	Review of year-end advanced coal royalties to determine reasonableness of asset balance at year-end	Substantive Testing
Miller,Brianna N	Senior	2/4/2019	3.1	Time spent working through the AP and revenue testing, expense testing, going concern and ongoing communications.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/4/2019	5.7	Updating revenue & tonnage workbook E00, updating Accounts Receivable workbooks E02, & sending out customer confirms. Updating Accounts Payable aging workbooks for MLP mines. Sending out Accounts Payable requests to the client.	Substantive Testing
Richards,Ray Travis	Senior	2/5/2019	4.3	Review of year end asset retirement obligation testing of present value calculations	Substantive Testing

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Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Fritz,Matthew T	Staff/Assistant	2/5/2019	4.4	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/5/2019	1.4	Performing substantive other asset testing for long and current assets for MLP.	Substantive Testing
Richards,Ray Travis	Senior	2/5/2019	0.4	Review of year-end advanced coal royalties to determine reasonableness of asset balance at year-end	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/6/2019	4.7	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/6/2019	5.3	Updating Accounts Receivable workbook for MLP selections. Performed other asset substantive testing. Updating workbooks G01 & G02 for MLP account selections.	Substantive Testing
Miller,Brianna N	Senior	2/6/2019	3.9	Detail review the Accounts Payable and accrued expense testing workbooks.	Substantive Testing
Richards,Ray Travis	Senior	2/6/2019	0.7	Review of year end asset retirement obligation testing of present value calculations	Substantive Testing
Richards,Ray Travis	Senior	2/6/2019	1.4	Review of materials and supplies inventory testing to validate year-end account balance	Substantive Testing
Miller,Brianna N	Senior	2/7/2019	4.6	Time spent communicating with the client over open items. Detail review the accruals testing, payroll, test of controls and expense testing.	Substantive Testing
Richards,Ray Travis	Senior	2/7/2019	0.9	Review of year-end advanced coal royalties to determine reasonableness of asset balance at year-end	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Fritz,Matthew T	Staff/Assistant	2/7/2019	6.1	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/7/2019	6.1	Performed payroll accrual testing for MLP. Other Asset substantive testing for MLP	Substantive Testing
Richards,Ray Travis	Senior	2/8/2019	1.0	Meeting to discuss obtaining support for Asset Retirement Obligation cost build up. Attendees: Andrew Heselton, Ray Richards, Angela Swanson; WCC: Brent Winkelman, Scott Henry, Matt Huntsman	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/8/2019	3.1	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/8/2019	1.3	Review of materials and supplies inventory price testing procedures	Substantive Testing
Richards,Ray Travis	Senior	2/8/2019	1.6	Review of year end testing on deferred revenue balances	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/8/2019	3.3	Performing Accounts Payable substantive testing for accrued payroll. Discussion with the client about other asset substantive testing questions.	Substantive Testing
Miller,Brianna N	Senior	2/9/2019	3.1	Put together the accounts receivable sample method for our testing of the WMLP Accounts Receivable account.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/9/2019	2.8	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Curtis,Matthew E	Staff/Assistant	2/10/2019	11.2	Sending out reminders to customers to return Accounts Receivable confirms. Performing revenue flux inquiries with what was confirmed back from the customer. Updating workbook E06 Other Accounts Receivable and finalizing questions with the client before passing it off for review for MLP	Substantive Testing
Richards,Ray Travis	Senior	2/11/2019	1.6	Detail review of year end asset retirement obligation account balance testing.	Substantive Testing
Richards,Ray Travis	Senior	2/11/2019	1.2	Detail review of advanced coal royalties and related year end impairment calculation.	Substantive Testing
Richards,Ray Travis	Senior	2/11/2019	1.3	Detail review of inventory price testing and inventory cutoff audit procedures.	Substantive Testing
Richards,Ray Travis	Senior	2/11/2019	3.2	Detail review of prepaid asset account balance testing at year end.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/11/2019	6.0	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/11/2019	9.2	Updating Accounts Payable Trade accruals. Email communication with the client about schedules and follow up questions in relation to MLP.	Substantive Testing
Miller,Brianna N	Senior	2/11/2019	5.7	Discussions over our debt testing approach, detail review the Accounts Payable lead sheet workbooks, discussions with the client over Accounts Receivable testing, general close process control testing and accrual testing discussions.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Fritz,Matthew T	Staff/Assistant	2/12/2019	6.8	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/12/2019	0.8	Detail review of inventory price testing and inventory cutoff audit procedures.	Substantive Testing
Richards,Ray Travis	Senior	2/12/2019	4.9	Detail review of inventory test of controls including cycle count documentation.	Substantive Testing
Miller,Brianna N	Senior	2/12/2019	5.4	Ongoing communications with the client, working through the JE CAAT (Journal Entry Computer Assisted Audit Tool) roll forward differences in the journal entry data, weekly status meetings with internal audit, and continuing discussions over open items.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/12/2019	5.2	Requesting remaining other Asset support and compiling questions for Brian Weberg. Updating testing workbook G02 for MLP	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/13/2019	5.8	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Miller,Brianna N	Senior	2/13/2019	5.4	External legal letter preparation, prepare for status meetings for the audit, detail review of the revenue, accounts Receivable, tonnage workpaper.	Substantive Testing
Richards,Ray Travis	Senior	2/13/2019	1.4	Detail review of year end land and mineral rights account balance testing and related depletion expense testing.	Substantive Testing
Richards,Ray Travis	Senior	2/13/2019	4.6	Detail review of year end asset retirement obligation account balance testing.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Richards,Ray Travis	Senior	2/13/2019	1.4	Detail review of inventory cycle count documentation.	Substantive Testing
Richards,Ray Travis	Senior	2/14/2019	1.1	Detail review of year end asset retirement obligation account balance testing.	Substantive Testing
Miller,Brianna N	Senior	2/14/2019	6.8	Detail review the Accounts Receivable and revenue testing workpapers. Email communications with the external law firms regarding the companies litigation, and detail review the payroll testing workpapers.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/14/2019	5.2	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/14/2019	0.7	Detail review of year end land and mineral rights account balance testing and related depletion expense testing.	Substantive Testing
Richards,Ray Travis	Senior	2/14/2019	0.8	Detail review of advanced coal royalties and related year end impairment calculation.	Substantive Testing
Richards,Ray Travis	Senior	2/15/2019	2.8	Detail review of advanced coal royalties and related year end impairment calculation.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/15/2019	3.1	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/15/2019	0.9	Detail review of year end land and mineral rights account balance testing and related depletion expense testing.	Substantive Testing
Miller,Brianna N	Senior	2/15/2019	3.1	Revenue and AR inquiries with the client regarding our testing, detail review the expense testing workpapers, discussions regarding open items with the client.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Richards,Ray Travis	Senior	2/15/2019	2.3	Detail review of year end asset retirement obligation account balance testing.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/16/2019	1.8	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Miller,Brianna N	Senior	2/16/2019	3.8	Detail review payroll expense testing, Accounts Receivable and revenue testing, and accrual testing.	Substantive Testing
Richards,Ray Travis	Senior	2/16/2019	1.6	Detail review of advanced coal royalty account balance	Substantive Testing
Richards,Ray Travis	Senior	2/16/2019	0.6	Detail review of coal stockpile inventory account balance	Substantive Testing
Richards,Ray Travis	Senior	2/16/2019	5.8	Detail review of current other asset account	Substantive Testing
Miller,Brianna N	Senior	2/17/2019	5.8	Ongoing planning and coordination with the company and the audit team. This includes discussions over AR and Revenue. Detail review the payroll expense testing, payroll analytic, and black lung.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/17/2019	14.3	Preparing gross proceeds workbook. Performing recalculations of gross proceeds for Kemmerer mine. Requesting support for the rates used in the calculations from the client.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/18/2019	5.6	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Curtis,Matthew E	Staff/Assistant	2/18/2019	14.3	Finished up testing of Other Accounts Receivable workbook. Performed final inquiries of client for outstanding support for MLP. Performed sales testing and requesting support for reconciliations between confirmed sales and GL amount for MLP Customers. Updated workbook E05.	Substantive Testing
Richards,Ray Travis	Senior	2/18/2019	0.7	Detail review of coal stockpile inventory account balance	Substantive Testing
Richards,Ray Travis	Senior	2/18/2019	2.1	Detail review of current other asset account	Substantive Testing
Richards,Ray Travis	Senior	2/18/2019	1.6	Detail review of asset retirement obligation account balance	Substantive Testing
Richards,Ray Travis	Senior	2/18/2019	0.4	Detail review of advanced coal royalty account balance	Substantive Testing
Miller,Brianna N	Senior	2/19/2019	5.2	Detail review the expense testing workpapers in order to support our audit opinion.	Substantive Testing
Richards,Ray Travis	Senior	2/19/2019	3.7	Detail review of advanced coal royalty account balance	Substantive Testing
Richards,Ray Travis	Senior	2/19/2019	3.1	Detail review of current other asset account	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/19/2019	6.6	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/19/2019	3.7	Detail review of impairment loss account	Substantive Testing
Richards,Ray Travis	Senior	2/19/2019	2.7	Detail review of coal stockpile inventory account balance	Substantive Testing
Richards,Ray Travis	Senior	2/20/2019	7.1	Detail review of current other asset account	Substantive Testing
Miller,Brianna N	Senior	2/20/2019	4.4	Detail review the payroll testing analytic, payroll testing detailed testing, unbilled revenue testing and ongoing client communications.	Substantive Testing
Richards,Ray Travis	Senior	2/20/2019	3.9	Detail review of impairment loss account	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Fritz,Matthew T	Staff/Assistant	2/20/2019	6.0	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/21/2019	1.7	Detail review of current other asset account	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/21/2019	7.0	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/21/2019	6.4	Detail review of impairment loss account	Substantive Testing
Miller,Brianna N	Senior	2/21/2019	5.7	Detail review all revenue and Accounts Receivable testing workpapers and confirmations.	Substantive Testing
Richards,Ray Travis	Senior	2/21/2019	1.9	Detail review of asset retirement obligation account balance	Substantive Testing
Richards,Ray Travis	Senior	2/22/2019	0.8	Detail review of asset retirement obligation account balance	Substantive Testing
Richards,Ray Travis	Senior	2/22/2019	3.7	Detail review of impairment loss account	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/22/2019	3.4	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Miller,Brianna N	Senior	2/22/2019	2.1	Detail review the unbilled revenue workpapers to support our audit opinion.	Substantive Testing
Heselton,George A	Staff/Assistant	2/23/2019	12.5	Preparing year end substantive workpapers	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/23/2019	11.9	Performed the revenue testing for Solvay Joint Venture, and Orville. Updated review comments on Hess. Sent out questions and support requests to the client for MLP	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Richards,Ray Travis	Senior	2/23/2019	2.9	Detail review of advanced coal royalties account balance	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/23/2019	4.1	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Miller,Brianna N	Senior	2/23/2019	3.6	Detail review the debt interest payable workpapers and interest expense.	Substantive Testing
Heselton,George A	Staff/Assistant	2/24/2019	14.9	Preparing year end substantive workpapers	Substantive Testing
Curtis,Matthew E	Staff/Assistant	2/24/2019	12.8	Updated workbook E02, E05, E09. Performed Accounts Receivable/Revenue reconciliations and sent out questions and support requests to the client for MLP	Substantive Testing
Richards,Ray Travis	Senior	2/25/2019	3.3	Detail review of impairment calculations and error correction of impairment calculations	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/25/2019	6.5	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Heselton,George A	Staff/Assistant	2/25/2019	15.2	Preparing year end substantive workpapers	Substantive Testing
Richards,Ray Travis	Senior	2/25/2019	5.7	Detail review of the limited partnership asset retirement obligation and related calculations of errors	Substantive Testing
Miller,Brianna N	Senior	2/25/2019	3.0	detail review revenue workpapers, black lung testing, clearing review notes on interest income workpapers.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/26/2019	6.0	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Richards,Ray Travis	Senior	2/26/2019	4.8	Detail review of property plant and equipment account balance	Substantive Testing
Miller,Brianna N	Senior	2/26/2019	3.4	Work through support for our JE CAAT (Journal Entry Computer Assisted Audit Tool) analyzer for the trial balance roll forward.	Substantive Testing
Richards,Ray Travis	Senior	2/26/2019	3.2	Detail review of impairment calculations and error correction of impairment calculations	Substantive Testing
Miller,Brianna N	Senior	2/27/2019	4.5	Prepare the liabilities subject to compromise, detail review the accrual workpapers and Accounts payable.	Substantive Testing
Richards,Ray Travis	Senior	2/27/2019	1.4	Detail review of property plant and equipment account balance	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/27/2019	6.2	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	2/28/2019	1.6	Detail review of impairment calculations and error correction of impairment calculations	Substantive Testing
Richards,Ray Travis	Senior	2/28/2019	2.7	Detail review of property plant and equipment account balance	Substantive Testing
Richards,Ray Travis	Senior	2/28/2019	3.3	Detail review of depletion, depreciation, and amortization expenses	Substantive Testing
Fritz,Matthew T	Staff/Assistant	2/28/2019	6.8	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Miller,Brianna N	Senior	2/28/2019	3.1	Make selections for the Unrecorded liability search. Discussions with the client over open revenue testing items.	Substantive Testing
Fetterman,Stephen R	Partner/Principal	2/28/2019	2.4	review year end workpapers	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Fritz,Matthew T	Staff/Assistant	3/1/2019	3.9	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	3/1/2019	1.3	Detail review of property plant and equipment account balance	Substantive Testing
Richards,Ray Travis	Senior	3/1/2019	1.4	Detail review of impairment calculations and error correction of impairment calculations	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/2/2019	5.1	Review of draft 10-K and EY audit committee materials	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/2/2019	3.3	Payroll testing including inspecting time cards, Personnel Action Forms, and payroll registers to recalculate amount paid on payroll register	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/2/2019	14.1	Performed testing Asset Retirement Obligationsund health insurance accrual. Pulled in accrual schedules provided by the client and performed a reasonable recalc of the accrual. Performed testing Asset Retirement Obligationsund vacation accrual. Consisted of pulling in client support and setting up workbook for testing for MLP mines	Substantive Testing
Richards,Ray Travis	Senior	3/2/2019	5.8	Detail review of asset retirement obligations account balance and calculation of related errors	Substantive Testing
Richards,Ray Travis	Senior	3/2/2019	1.3	Detail review of the property, plant, and equipment account balance	Substantive Testing
Richards,Ray Travis	Senior	3/2/2019	0.9	Detail review of the coal inventory account balance	Substantive Testing
Heselton,George A	Staff/Assistant	3/3/2019	24.0	Preparing substantive workpapers as part of year end procedures.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	Senior	3/3/2019	1.3	Detail review the gross proceeds tax accrual workpaper.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/3/2019	14.2	Performed Unrecorded Liabilities search for MLP mines.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/4/2019	7.6	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	3/4/2019	2.2	Detail review of the coal inventory account balance	Substantive Testing
Miller,Brianna N	Senior	3/4/2019	4.9	Walkthrough meeting held for the black lung process, detail review the debt workpapers, make selections for our black lung census data testing and discuss the approach for the accrued vacation testing workpaper.	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/4/2019	2.4	Review of year end workpapers	Substantive Testing
Richards,Ray Travis	Senior	3/4/2019	1.8	Detail review of the property, plant, and equipment account balance	Substantive Testing
Richards,Ray Travis	Senior	3/4/2019	3.8	Detail review of asset retirement obligations account balance and calculation of related errors	Substantive Testing
Richards,Ray Travis	Senior	3/4/2019	5.1	Review and calculation of impairment errors and correction entries	Substantive Testing
Heselton,George A	Staff/Assistant	3/4/2019	24.0	Preparing substantive workpapers as part of year end procedures.	Substantive Testing
Richards,Ray Travis	Senior	3/5/2019	3.6	Detail review of the property, plant, and equipment account balance	Substantive Testing
Richards,Ray Travis	Senior	3/5/2019	2.1	Detail review of asset retirement obligations account balance and calculation of related errors	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Fritz,Matthew T	Staff/Assistant	3/5/2019	7.6	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/6/2019	7.0	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Heselton,George A	Staff/Assistant	3/6/2019	8.3	Preparing year end Asset Retirement Obligations workpapers	Substantive Testing
Richards,Ray Travis	Senior	3/6/2019	2.1	Detail review of the coal inventory account balance	Substantive Testing
Richards,Ray Travis	Senior	3/6/2019	1.9	Detail review of asset retirement obligations account balance and calculation of related errors	Substantive Testing
Richards,Ray Travis	Senior	3/6/2019	2.4	Detail review of the property, plant, and equipment account balance	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/7/2019	7.2	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	3/7/2019	2.7	Detail review of the coal inventory account balance	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/7/2019	4.7	Review of year end audit workpapers	Substantive Testing
Richards,Ray Travis	Senior	3/7/2019	2.2	Detail review of the property, plant, and equipment account balance	Substantive Testing
Miller,Brianna N	Senior	3/7/2019	5.7	Detail review the accrual workpapers and the black lung census testing workpapers.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Richards,Ray Travis	Senior	3/7/2019	3.4	Detail review of asset retirement obligations account balance and calculation of related errors	Substantive Testing
Richards,Ray Travis	Senior	3/8/2019	4.8	Detail review of asset retirement obligations account balance and calculation of related errors	Substantive Testing
Miller,Brianna N	Senior	3/8/2019	2.4	Detail review the Accounts Receivable and revenue testing workpapers.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/8/2019	2.9	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/9/2019	1.9	Review of WCC summary of audit differences	Substantive Testing
Blazei, Suzanne	Manager	3/9/2019	8.3	MLP financials / filing end of year, updates	Substantive Testing
Richards,Ray Travis	Senior	3/9/2019	4.1	Detailed review of asset retirement obligation testing	Substantive Testing
Richards,Ray Travis	Senior	3/9/2019	3.1	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, and completion of required financial reporting forms	Substantive Testing
Richards,Ray Travis	Senior	3/9/2019	1.7	Detail review of the year-end impairment calculation and financial statement presentation	Substantive Testing
Miller,Brianna N	Senior	3/9/2019	4.8	perform the overall analytical review of Cost of Sales, Revenue and the balance sheet accounts and income statement accounts.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Fritz,Matthew T	Staff/Assistant	3/9/2019	5.1	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Richards,Ray Travis	Senior	3/9/2019	1.1	Detail review of plant and equipment account balance testing	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/9/2019	-5.4	Performing substantive testing for search for unrecorded liabilities. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing Automated Clearing House batch totals. Sending out support requests to the client.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/9/2019	5.3	Performing substantive testing for search for unrecorded liabilities. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing Automated Clearing House batch totals. Sending out support requests to the client.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/9/2019	5.4	Performing substantive testing for search for unrecorded liabilities. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing Automated Clearing House batch totals. Sending out support requests to the client.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/10/2019	3.4	Performing substantive testing for search for unrecorded liabilities for WMLP. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing Automated Clearing House batch totals. Sending out support requests to the client for outstanding questions	Substantive Testing
Blazei, Suzanne	Manager	3/10/2019	7.0	MLP financials / filing end of year, updates	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Richards,Ray Travis	Senior	3/10/2019	1.8	Detail review of the year-end impairment calculation and financial statement presentation	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/10/2019	2.3	Review of WMLP disclosure checklist	Substantive Testing
Hernandez,Ashley Renee	Manager	3/10/2019	1.3	Time spent updating the MLP representation letter for management.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/10/2019	1.6	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, Materials & Supplies inventory, and the 10k tie-out	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/10/2019	1.7	Review of WMLP balance sheet analytics	Substantive Testing
Richards,Ray Travis	Senior	3/10/2019	2.1	Detailed review of asset retirement obligation testing	Substantive Testing
Richards,Ray Travis	Senior	3/10/2019	0.6	Detail review of plant and equipment account balance testing	Substantive Testing
Green,Kyle R	Partner/Principal	3/10/2019	3.5	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/11/2019	0.8	Review of year end workpapers	Substantive Testing
Richards,Ray Travis	Senior	3/11/2019	5.1	Detailed review of asset retirement obligation testing	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/11/2019	8.1	coal inventory tie-out: using survey observations and reviewing client workbooks to determine if inventory for Oxford was correctly recorded	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/11/2019	5.3	Review of impairment workpapers - substantive and walkthroughs	Substantive Testing
Blazei, Suzanne	Manager	3/11/2019	13.0	MLP financials / filing end of year, updates	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Hernandez,Ashley Renee	Manager	3/11/2019	6.6	Time spent General Reviewing Year end work in connection with our audit of the MLP for Westmoreland to ensure accuracy and appropriateness with US Generally Accepted Accounting Principles	Substantive Testing
Richards,Ray Travis	Senior	3/11/2019	1.1	Detail review of plant and equipment account balance testing	Substantive Testing
Heselton,George A	Staff/Assistant	3/11/2019	16.0	Preparing audit workpapers for Asset Retirement Obligations, Fixed Assets, Expenses, Land & Mineral, and other substantive testing	Substantive Testing
Miller,Brianna N	Senior	3/11/2019	2.1	Detail review the Overall analytical review workpapers for the income statement and the revenue and cost of sales analysis.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/11/2019	2.2	Cash- dealing with bank contacts to receive cash confirmations	Substantive Testing
Green,Kyle R	Partner/Principal	3/11/2019	4.2	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Miller,Brianna N	Senior	3/11/2019	0.8	Discussions over our approach to move to only issuing the financial statements for the WMLP.	Substantive Testing
Stephens,Paden A.	Manager	3/11/2019	1.0	review of WMLP 163j calculation and analyzing the flow through impacts on the Corp for the proposed 163j regs	Tax Activities
Miller,Brianna N	Senior	3/11/2019	5.3	Detail review various accrual and Accounts Payable workpapers for the WMLP entity.	Substantive Testing
Richards,Ray Travis	Senior	3/11/2019	4.1	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, and completion of required financial reporting forms	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Curtis,Matthew E	Staff/Assistant	3/11/2019	6.7	Performing substantive testing for search for unrecorded liabilities for WMLP. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing Automated Clearing House batch totals. Sending out support requests to the client for outstanding questions	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/11/2019	4.7	Review of Liabilities Subject to Compromise testing and strategy	Substantive Testing
Miller,Brianna N	Senior	3/11/2019	1.4	Detail review the Accounts Receivable and revenue workpapers to ensure they are complete for the WMLP entity.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/11/2019	4.6	fixed asset additions and disposals. Ensuring that all additions and disposals were recorded properly through testing	Substantive Testing
Richards,Ray Travis	Senior	3/11/2019	4.2	Detail review of oxford coal stockpile inventory account balance valuation	Substantive Testing
Whipple,Matthew Ary	Partner/Principal	3/11/2019	3.0	Executive review of substantive audit procedures performed	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/12/2019	8.4	Finalize search for unrecorded liabilities and inquiries out to Accounts Payable personnel. Performed the accrued expense testing for vacation and accrued severance tax. Prepped workbooks N10 & N07.	Substantive Testing
Miller,Brianna N	Senior	3/12/2019	0.6	Go through the payroll fringe analytic to ensure that the differences are within our threshold.	Substantive Testing
Heselton,George A	Staff/Assistant	3/12/2019	24.0	Preparing audit workpapers for Asset Retirement Obligations, Fixed Assets, Expenses, Land & Mineral, and other substantive testing	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Swanson,Angela Marie	Senior Manager	3/12/2019	8.7	Review of impairment workpapers - substantive and walkthroughs	Substantive Testing
Richards,Ray Travis	Senior	3/12/2019	2.6	Detailed review of asset retirement obligation testing	Substantive Testing
Richards,Ray Travis	Senior	3/12/2019	4.3	Detail review of oxford coal stockpile inventory account balance valuation	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/12/2019	3.2	Review of year end workpapers	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/12/2019	2.8	Review of status and open items	Substantive Testing
Miller,Brianna N	Senior	3/12/2019	0.6	Prepare the going concern walkthrough after we received managements assessment.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/12/2019	0.4	Cash- dealing with bank contacts to receive cash confirmations	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/12/2019	5.7	coal inventory tie-out: using survey observations and reviewing client workbooks to determine if inventory for Oxford was correctly recorded	Substantive Testing
Whipple,Matthew Ary	Partner/Principal	3/12/2019	5.0	Executive review of substantive audit procedures performed	Substantive Testing
Stephens,Paden A.	Manager	3/12/2019	4.0	review of the Client's memo related to the qualified income calculation of IRC 7004. Review of the company's qualified income computation - reviewing a year over year analysis to understand the movement in the qualified income calculation and identify any material changes	Tax Activities
Richards,Ray Travis	Senior	3/12/2019	6.1	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, and completion of required financial reporting forms	Substantive Testing
Pippolo,Carlo D	Partner/Principal	3/12/2019	0.5	Executive review of substantive audit procedures performed	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Hernandez,Ashley Renee	Manager	3/12/2019	9.7	Time related to year end general review of workpapers in order to support our conclusion of an unqualified opinion.	Substantive Testing
Miller,Brianna N	Senior	3/12/2019	8.1	Detail review the Unrecorded Liabilities search, which includes discussions with the client. Detail review the vacation accrual, the severance accrual workpaper and the other liabilities workpapers. This also includes black lung testing.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/12/2019	8.3	fixed asset additions and disposals. Ensuring that all additions and disposals were recorded properly through testing	Substantive Testing
Miller,Brianna N	Senior	3/12/2019	2.1	Detail review the debt workpapers for the WMLP entity.	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/13/2019	1.2	WMLP Audit committee meeting. Attended by WMLP Audit committee, management, S. Fetterman, K. Green, and A. Swanson	Substantive Testing
Miller,Brianna N	Senior	3/13/2019	2.1	Detail reviewing the payroll analytic workpaper.	Substantive Testing
Whipple,Matthew Ary	Partner/Principal	3/13/2019	3.0	Executive review of substantive audit procedures performed	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/13/2019	2.8	Review of status and open items	Substantive Testing
Richards,Ray Travis	Senior	3/13/2019	15.0	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, cash flow statement review, and completion of required financial reporting forms	Substantive Testing
Miller,Brianna N	Senior	3/13/2019	6.7	Detail review accrual workpapers and accounts payable workpapers. This also includes reviewing the other liabilities workpapers.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Green,Kyle R	Partner/Principal	3/13/2019	13.1	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/13/2019	4.5	Review of Liabilities Subject to Compromise testing and strategy	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/13/2019	2.1	Review of year end workpapers	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/13/2019	1.2	Attendance at Audit Committee (AC) meeting to discuss audit results	Substantive Testing
Heselton,George A	Staff/Assistant	3/13/2019	24.0	Preparing audit workpapers for Asset Retirement Obligations, Fixed Assets, Expenses, Land & Mineral, and other substantive testing	Substantive Testing
Hernandez,Ashley Renee	Manager	3/13/2019	9.8	General Review of workpapers to ensure accuracy and appropriateness in accordance with EY Global Audit Methodology to support our audit conclusion.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/13/2019	11.4	coal inventory tie-out: using survey observations and reviewing client workbooks to determine if inventory for Oxford was correctly recorded	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/13/2019	8.4	Addressed review comments in Accounts Receivable/Revenue, Accounts Payable trade, and other accruals for WMLP. These comments relates to substantive testing. Also, finished Accounts Receivable/Revenue cut off testing for WMLP.	Substantive Testing
Miller,Brianna N	Senior	3/14/2019	4.1	Detail review general procedures, such as the peer analysis, the analyst expectations, the Program for Other Genral Audit Procedures form, going concern forms and permanent files.	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Heselton,George A	Staff/Assistant	3/14/2019	4.6	Preparing Asset Retirement Obligations workpapers Out of Scope follow up with client	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/14/2019	3.2	Review of year end workpapers	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/14/2019	1.1	updating the final file with minutes throughout the year	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/14/2019	5.5	determining operating lease future obligations to t/o to the 10-k	Substantive Testing
Miller,Brianna N	Senior	3/14/2019	1.9	Detail review the received not vouchered workpaper and the Liabilities Subject to Compromise workpapers.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/14/2019	7.2	10-k tie-out: tying out every number in the 10-k to our documentation to ensure accurate financials	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/14/2019	5.2	Review of Liabilities Subject to Compromise workpapers	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/14/2019	6.4	Review of Asset Retirement Obligations substantive workpapers	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/14/2019	12.4	Finalized substantive testing with Accounts Payable trade, Vacation Accrual, Health Insurance Accrual, Unrecorded Liabilities search accruals, Other Accounts Receivable. Perform 10K tie out for WMLP.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/14/2019	-5.1	10-k tie-out: tying out every number in the 10-k to our documentation to ensure accurate financials	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/14/2019	3.3	Review of year end workpapers	Substantive Testing
Richards,Ray Travis	Senior	3/14/2019	15.5	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, cash flow statement review, and completion of required financial reporting forms	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	Senior	3/14/2019	2.1	Detail review the received not vouchered workpaper.	Substantive Testing
Miller,Brianna N	Senior	3/14/2019	1.4	Follow up with the client on the accrual outstanding items and discuss questions.	Substantive Testing
Miller,Brianna N	Senior	3/14/2019	3.4	Perform the financial statement tie out of the first draft of the WMLP tie-out.	Substantive Testing
Hernandez,Ashley Renee	Manager	3/14/2019	10.3	General Review of the financial statements and related workpapers to ensure applicability of US Generally Accepted Accounting Principles and EY Global Audit Methodology.	Substantive Testing
Stephens,Paden A.	Manager	3/14/2019	3.0	reviewing and updating 342A, 342B, 342C, and 306 Checklists - Updating provision to Trial Balance tie outs for updated workpapers	Tax Activities
Fritz,Matthew T	Staff/Assistant	3/14/2019	5.1	10-k tie-out: tying out every number in the 10-k to our documentation to ensure accurate financials	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/14/2019	1.5	Review of qualified income calculation	Substantive Testing
Green,Kyle R	Partner/Principal	3/14/2019	6.7	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Whipple,Matthew Ary	Partner/Principal	3/14/2019	3.0	Executive review of substantive audit procedures performed	Substantive Testing
Richards,Ray Travis	Senior	3/15/2019	9.5	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, and completion of required financial reporting forms	Substantive Testing
Whipple,Matthew Ary	Partner/Principal	3/15/2019	4.0	Executive review of substantive audit procedures performed	Substantive Testing
Miller,Brianna N	Senior	3/15/2019	5.1	Time spent finalizing the 10K tie-out of the financial statements.	Substantive Testing
Swanson,Angela Marie	Senior Manager	3/15/2019	4.2	Preparation of Significant Deficiency memo and review of communication for management	Substantive Testing

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Swanson,Angela Marie	Senior Manager	3/15/2019	1.0	Preparation of transmittal letter and opinion	Substantive Testing
Green,Kyle R	Partner/Principal	3/15/2019	2.2	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/15/2019	8.2	10K tie out to WMLP. Requesting support and performing inquiry with the client.	Substantive Testing
Fritz,Matthew T	Staff/Assistant	3/15/2019	9.4	10-k tie-out: tying out every number in the 10-k to our documentation to ensure accurate financials	Substantive Testing
Miller,Brianna N	Senior	3/15/2019	1.9	Detail review the Liabilities Subject to Compromise testing workpapers.	Substantive Testing
Hernandez,Ashley Renee	Manager	3/15/2019	10.0	Time spent on general review of the documentation and workpapers in the MLP file to support our audit conclusion.	Substantive Testing
Fetterman,Stephen R	Partner/Principal	3/15/2019	10.7	Executive review of substantive audit procedures performed	Substantive Testing
Miller,Brianna N	Senior	3/18/2019	6.1	Time spent working through the WMLP archive process, which includes clearing review notes.	Archive
Richards,Ray Travis	Senior	3/18/2019	8.4	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.	Archive
Curtis,Matthew E	Staff/Assistant	3/18/2019	6.4	Review of 10K tie out support and preparing for archive	Archive
Hernandez,Ashley Renee	Manager	3/18/2019	3.2	Work Related to Form AP (Audit Participants) on PCAOB	Substantive Testing
Curtis,Matthew E	Staff/Assistant	3/19/2019	5.8	Address MLP Review Comments and prepare for Archive	Archive
Richards,Ray Travis	Senior	3/19/2019	3.9	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.	Archive

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	Senior	3/20/2019	4.1	Time spent working through archive of the engagement.	Archive
Richards,Ray Travis	Senior	3/20/2019	4.4	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.	Archive
Miller,Brianna N	Senior	3/21/2019	6.1	Time spent working through review comments for the archive of the engagement.	Archive
Richards,Ray Travis	Senior	3/21/2019	7.9	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.	Archive
Richards,Ray Travis	Senior	3/22/2019	7.6	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.	Archive
Miller,Brianna N	Senior	3/22/2019	7.7	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Hernandez,Ashley Renee	Manager	3/25/2019	1.0	Completion of WMLP archive procedures required to complete documentation requirements	Archive
Miller,Brianna N	Senior	3/25/2019	4.1	Completion of WMLP archive procedures required to complete documentation requirements	Archive
Hernandez,Ashley Renee	Manager	3/25/2019	1.0	Updating and reviewing Form AP (Audit Participants) for submission for PCAOB	Substantive Testing
Miller,Brianna N	Senior	3/25/2019	4.1	Time spent working through the WMLP archive.	Archive
Preeti Shah	Staff/Assistant	4/3/2019	6.0	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Richards,Ray Travis	Senior	4/3/2019	6.5	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Blazei, Suzanne	Manager	4/4/2019	2.3	Time spent working through the WMLP archive.	Archive

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Richards,Ray Travis	Senior	4/4/2019	6.0	Completion of WMLP archive procedures required to complete documentation requirements	Archive
Heselton,George A	Staff/Assistant	4/4/2019	7.0	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Miller,Brianna N	Senior	4/4/2019	7.0	Time spent reviewing all audit documentation to ensure appropriate for archive.	Archive
Preeti Shah	Staff/Assistant	4/4/2019	2.5	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Miller,Brianna N	Senior	4/5/2019	5.9	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Heselton,George A	Staff/Assistant	4/5/2019	4.3	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Richards,Ray Travis	Senior	4/5/2019	3.5	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Miller,Brianna N	Senior	4/8/2019	6.0	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Heselton,George A	Staff/Assistant	4/8/2019	8.0	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Miller,Brianna N	Senior	4/9/2019	5.0	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Heselton,George A	Staff/Assistant	4/9/2019	8.0	clear final comments in audit file	Archive
Richards,Ray Travis	Senior	4/10/2019	6.8	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Heselton,George A	Staff/Assistant	4/10/2019	8.0	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Hernandez,Ashley Renee	Manager	4/10/2019	2.5	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.	Archive
Stephens,Paden A.	Manager	4/10/2019	0.7	Time spent clearing review notes and cleaning up the engagement for archive.	Archive

WMLP Debtors – Flat Fee Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Swanson,Angela Marie	Senior Manager	4/10/2019	1.0	Time spent clearing comments and ensuring that everything was addressed in order to archive final files.	Archive
Fetterman,Stephen R	Partner/Principal	4/10/2019	2.4	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.	Archive
Miller,Brianna N	Senior	4/10/2019	5.0	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Richards,Ray Travis	Senior	4/11/2019	8.8	clear final comments in audit file	Archive
Heselton,George A	Staff/Assistant	4/11/2019	8.0	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.	Archive
Miller,Brianna N	Senior	4/11/2019	7.0	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.	Archive
Stephens,Paden A.	Manager	4/11/2019	0.2	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Richards,Ray Travis	Senior	4/12/2019	4.9	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.	Archive
Heselton,George A	Staff/Assistant	4/12/2019	3.0	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.	Archive
Miller,Brianna N	Senior	4/12/2019	6.0	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Green,Kyle R	Partner/Principal	4/12/2019	1.2	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Fetterman,Stephen R	Partner/Principal	4/12/2019	3.1	Time spent clearing review notes and cleaning up the engagement for archive.	Archive
Total			1756.0		

Exhibit B

Hourly Services Time Detail

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Green,Kyle R	Partner/Principal	1/16/2019	0.5	Call with General Counsel Office, Angela Swanson, Kyle Green and Ashley Hernandez to discuss the billing schedules and fee submissions for the bankruptcy courts.	Bankruptcy
Swanson,Angela Marie	Senior Manager	1/16/2019	3.7	review of bankruptcy filings related to the Oxford sale and reviewing guidance related to impairment and held for sale criteria	Bankruptcy
Swanson,Angela Marie	Senior Manager	1/23/2019	0.5	Internal Discussion around indicators of impairment and appropriate accounting treatment for a company in bankruptcy but not applying liquidation accounting. Attendees: Angela Swanson, Kyle Green, Ashley Hernandez, Steve Fetterman	Bankruptcy
Hernandez,Ashley Renee	Manager	2/2/2019	0.2	Time spent compiling and reviewing time for submission to the bankruptcy courts	Bankruptcy
Hernandez,Ashley Renee	Manager	2/4/2019	0.3	compilation of bankruptcy time tracker for submission for court	Bankruptcy
Miller,Brianna N	Senior	2/4/2019	0.1	Additional time spent entering time due to bankruptcy timekeeping requirements in excess of standard timekeeping.	Bankruptcy
Miller,Brianna N	Senior	2/4/2019	0.6	Add in the appropriate accounts into our audit software to account for the bankruptcy scot and testing related to the liabilities subject to compromise.	Bankruptcy
Miller,Brianna N	Senior	2/4/2019	3.0	bankruptcy related LSTC testing	Bankruptcy
Miller,Brianna N	Senior	2/4/2019	3.0	bankruptcy related LSTC testing	Bankruptcy

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Blazei,Suzanne	Manager	2/5/2019	0.6	Meeting to discuss the claims reconciliation process and how the Company will determine liabilities subject to compromise and liabilities not subject to compromise as of December 31, 2018. Attended by EY: S. Fetterman, K. Green, A. Swanson, S. Blazei, B. Miller; Westmoreland: J. Dwyer, M. Huntsman; PWC; and Alvarez and Marsal.	Bankruptcy
Miller,Brianna N	Senior	2/5/2019	0.3	Meeting held with the company to discuss the bankruptcy reconciliation claims process. Angela Swanson, Kyle green, Brianna Miller, Joe Dwyer, Matt Huntsman and other representatives from A&M and PWC were in attendance.	Bankruptcy
Miller,Brianna N	Senior	2/5/2019	5.3	Meetings held with the company over the bankruptcy process	Bankruptcy
Miller,Brianna N	Senior	2/5/2019	5.3	Meetings held with the company over the bankruptcy process	Bankruptcy
Hernandez,Ashley Renee	Manager	2/6/2019	0.9	Time spent compiling time trackers for October through December including creating out of scope billing tracker from time incurred	Bankruptcy
Hernandez,Ashley Renee	Manager	2/7/2019	0.5	Time spent combining bankruptcy time and activities for submission to the courts.	Bankruptcy
Hernandez,Ashley Renee	Manager	2/8/2019	0.3	Time spent reviewing fee application for the bankruptcy courts.	Bankruptcy

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	Senior	2/8/2019	0.1	Additional time spent entering time due to bankruptcy timekeeping requirements in excess of standard timekeeping.	Bankruptcy
Hernandez,Ashley Renee	Manager	2/11/2019	0.3	Time spent reviewing out of scope IT work and substantive procedures performed due to control deficiencies	Out of Scope
Fetterman,Stephen R	Partner/Principal	2/12/2019	0.2	Meeting with S Henry to discuss audit status and progress in bankruptcy proceedings	Bankruptcy
Fetterman,Stephen R	Partner/Principal	2/12/2019	0.2	Meeting with M Hutchinson to discuss audit status and progress in bankruptcy proceedings	Bankruptcy
Hernandez,Ashley Renee	Manager	2/12/2019	0.5	Review related to IT substantive workpapers for out of scope work related to management control deficiencies in the it general control environment.	Out of Scope
Hernandez,Ashley Renee	Manager	2/18/2019	0.4	time spent collecting and scheduling bankruptcy time and fees to be filed.	Bankruptcy
Hernandez,Ashley Renee	Manager	2/19/2019	0.1	time related to timekeeping activities and gathering of information to submit to the bankruptcy courts.	Bankruptcy
Swanson,Angela Marie	Senior Manager	2/19/2019	0.3	Bankruptcy reporting and estimate to complete request.	Bankruptcy
Curtis,Matthew E	Staff/Assistant	2/20/2019	0.3	Reviewing charged time by the engagement team and charged expenses. Prepared tracker for WCC & WMLP.	Bankruptcy

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Harris,Tyler	Staff/Assistant	2/20/2019	4.3	Organized information on bankruptcy into proper format. Calculated hours for each type of activity and per person. Calculated money spent per expense category. Determined what each activity should be charged to	Bankruptcy
Hernandez,Ashley Renee	Manager	2/20/2019	0.1	time related to timekeeping for bankruptcy courts regulations above and beyond normal	Bankruptcy
Swanson,Angela Marie	Senior Manager	2/20/2019	0.7	Review of recent motions/claims submitted to bankruptcy court for accounting implications.	Bankruptcy
Blazei,Suzanne	Manager	2/21/2019	0.5	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dwyer (Westmoreland) were all in attendance.	Bankruptcy
Fetterman,Stephen R	Partner/Principal	2/21/2019	0.3	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dwyer (Westmoreland) were all in attendance. (Meeting was longer, I joined late)	Bankruptcy

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Green,Kyle R	Partner/Principal	2/21/2019	0.5	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dweyer (Westmoreland) were all in attendance.	Bankruptcy
Miller,Brianna N	Senior	2/21/2019	0.5	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dweyer (Westmoreland) were all in attendance.	Bankruptcy
Swanson,Angela Marie	Senior Manager	2/21/2019	0.5	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dwyer (Westmoreland) were all in attendance.	Bankruptcy
Miller,Brianna N	Senior	2/22/2019	0.2	Additional time spent entering time due to bankruptcy timekeeping requirements in excess of standard timekeeping.	Bankruptcy
Hernandez,Ashley Renee	Manager	2/23/2019	0.7	Time spent reviewing and compiling time related to January fee application	Bankruptcy
Blazei,Suzanne	Manager	2/25/2019	0.4	Discussion and analysis over procedures to perform on liabilities subject to compromise.	Bankruptcy
Hernandez,Ashley Renee	Manager	2/25/2019	1.3	Time spent reviewing and updating the bankruptcy time for fee application	Bankruptcy

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	Senior	2/25/2019	0.4	Time spent working through the Liabilities subject to compromise as part of our bankruptcy testing.	Bankruptcy
Miller,Brianna N	Senior	2/25/2019	3.1	Time spent working through the LSTC testing classification for bankruptcy	Bankruptcy
Swanson,Angela Marie	Senior Manager	2/25/2019	0.3	Review of liabilities subject to compromise reconciliation related to audit testing plan	Bankruptcy
Miller,Brianna N	Senior	2/25/2019	3.1	Time spent working through the LSTC testing classification for bankruptcy	Bankruptcy
Blazei,Suzanne	Manager	2/27/2019	3.7	Review of PWC's LSTC memo and supporting workpaper to further understand procedures performed by the Company	Bankruptcy
Heselton,George A	Staff/Assistant	2/27/2019	3.1	Updating the ARO workbooks for correcting entries. Time coordinating with client.	Out of Scope
Miller,Brianna N	Senior	2/27/2019	0.7	Discussions held over the Liabilities subject to compromise testing due to the bankruptcy.	Bankruptcy
Swanson,Angela Marie	Senior Manager	2/27/2019	0.2	Review of liabilities subject to compromise reconciliation related to audit testing plan	Bankruptcy
Swanson,Angela Marie	Senior Manager	2/28/2019	0.3	Review of impairment substantive testing	Out of Scope
Miller,Brianna N	Senior	3/2/2019	3.8	Time spent on the LSTC classification testing due to the bankruptcy of the company.	Bankruptcy
Miller,Brianna N	Senior	3/2/2019	0.9	Time spent on bankruptcy LSTC claims testing.	Bankruptcy

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Blazei,Suzanne	Manager	3/4/2019	1.1	discussion over process for identifying pre and post LSTC items that do not have an associated invoice yet (tax, etc.)	Bankruptcy
Miller,Brianna N	Senior	3/5/2019	3.4	Detail review bankruptcy LSTC process and our testing approach	Bankruptcy
Heselton,George A	Staff/Assistant	3/5/2019	14.1	Preparing year end bankruptcy workpapers - Out of Scope	Bankruptcy
Blazei,Suzanne	Manager	3/5/2019	1.7	reconcile and go through support provided for LSTC claims and ape subledger provided in unclear format	Bankruptcy
Miller,Brianna N	Senior	3/5/2019	1.7	Discussions held over the LSTC classification testing in order to determine if the company has appropriately classified the ape claims as pre or post petition.	Bankruptcy
Miller,Brianna N	Senior	3/5/2019	0.4	Bankruptcy walkthrough meeting held in order to gain an understanding of the process. Andrew Hesleton, Brianna Miller, Joe Dwyer, Chen Li, Tyler Lysenski and Matt Huntsman were all in attendance.	Bankruptcy
Scheetz,Douglas D.	Partner/Principal	3/5/2019	0.5	Audit - Internal discussion re: tax considerations with emergence plan - Nancy Flagg, Traci Mitchell, Michael Orton	Bankruptcy
Miller,Brianna N	Senior	3/6/2019	3.2	Detail review workpapers related to bankruptcy	Bankruptcy
Blazei,Suzanne	Manager	3/6/2019	1.7	review claims items, go through memo and TB to agree to listings	Bankruptcy
Miller,Brianna N	Senior	3/6/2019	0.9	Make selections for the LSTC classification testing.	Bankruptcy

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Miller,Brianna N	Senior	3/6/2019	2.8	Held discussions over the LSTC reconciliation process to determine our approach for testing.	Bankruptcy
Miller,Brianna N	Senior	3/6/2019	0.4	Meeting with PWC and management to discuss the LSTC process for our testing.	Bankruptcy
Scheetz,Douglas D.	Partner/Principal	3/6/2019	0.5	Meeting with audit team to discuss form 125 US Part D to evaluate results of our audit procedures as they relate to our overall conclusions.	Bankruptcy
Miller,Brianna N	Senior	3/7/2019	2.9	Time spent discussing the LSTC process including testing and determining how amounts are classified as LSTC.	Bankruptcy
Scheetz,Douglas D.	Partner/Principal	3/7/2019	1.0	Audit - call w/ WCC, PWC and K&E re: BK Emergence plan	Bankruptcy
Blazei,Suzanne	Manager	3/8/2019	7.5	Bankruptcy - LSTC / year end items	Bankruptcy
Miller,Brianna N	Senior	3/8/2019	1.1	Time spent reviewing and preparing some of our LSTC detailed testing workpapers.	Bankruptcy
Miller,Brianna N	Senior	3/9/2019	1.7	Go through LSTC testing. Send a list of inquiries to the client for help with specific items.	Bankruptcy
Scheetz,Douglas D.	Partner/Principal	3/11/2019	0.6	Call to discuss 965 transition tax calculation, final SAB 118 amounts, 2018 GILTI computation, 2018 163(j) computation, and workpaper timing. EY Attendees: Dough Scheetz, Gabe Schreiber, Heather Elzi, Paden Stephens. Company Attendees: R. Schiller (tax senior), R. Woody (tax senior manager), M. Karas (tax director).	Bankruptcy

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Description	Project Category
Blazei,Suzanne	Manager	3/12/2019	13.2	Bankruptcy testing - LSTC classification, claims selections, reorg expenses, updates, meetings, review	Bankruptcy
Blazei,Suzanne	Manager	3/13/2019	13.0	Bankruptcy testing - LSTC classification, claims selections, reorg expenses, updates, meetings, review	Bankruptcy
Miller,Brianna N	Senior	3/13/2019	4.1	Working through the LSTC testing approach for the companies classification of pre and post petition liabilities.	Bankruptcy
Blazei,Suzanne	Manager	3/14/2019	14.0	Bankruptcy testing - LSTC classification, claims selections, reorg expenses, updates, meetings, review	Bankruptcy
Miller,Brianna N	Senior	3/14/2019	1.8	detail review the new classification testing for LSTC items.	Bankruptcy
Miller,Brianna N	Senior	3/15/2019	1.9	LSTC Classification testing for finalizing our bankruptcy testing.	Bankruptcy
			Total		152.3

Exhibit C
Expense Detail

WMLP Expense Detail

Employee Name	Title	Date	Expense Category	Amount	Expense Description
Blazei, Suzanne	321-Manager-Grade 1	15 Oct 2018	Mileage: Ground Trans	\$17.44	Mileage for drive to WCC greater than drive to EY office (34 miles round trip from Home in Denver, CO to WCC offices in centennial, CO vs 2 mile round trip from Home in Denver, CO to EY Denver CO)
Blazei, Suzanne	321-Manager-Grade 1	15 Oct 2018	Mileage: Ground Trans	\$17.44	Mileage for drive to WCC greater than drive to EY office (34 miles round trip vs 2 mile round trip to EY)
Blazei, Suzanne	321-Manager-Grade 1	18 Oct 2018	Mileage: Ground Trans	\$17.44	Mileage for drive to WCC greater than drive to EY office (34 miles round trip from Home in Denver, CO to WCC offices in centennial, CO vs 2 mile round trip from Home in Denver, CO to EY Denver CO)
Mahadevan,Padmavathy	423-Senior-Grade 3	22 Oct 2018	Airfare	\$375.24	Site visit to conduct ARO testing procedures including interviews with site personnel San Jose, CA to Billings, MT; Billings, MT to Sat Lake City, UT; Salt Lake City to San Jose, CA
Mahadevan,Padmavathy	423-Senior-Grade 3	22 Oct 2018	Airfare	\$3.50	Site visit to conduct ARO testing procedures including interviews with site personnel San Jose, CA to Billings, MT; Billings, MT to Sat Lake City, UT; Salt Lake City to San Jose, CA
Cummiskey,Thomas	321-Manager-Grade 1	24 Oct 2018	Airfare	\$7.00	amex fee for site visit to WMLP HQ
Cummiskey,Thomas	321-Manager-Grade 1	24 Oct 2018	Airfare	\$194.78	Site visit to conduct ARO testing procedures including interviews with site personnel San Jose, CA to Billings, MT; Billings, MT to Sat Lake City, UT; Salt Lake City to San Jose, CA
Johnson,Gerald W	131-Executive Director-Grade 1	07 Nov 2018	Dinner	\$36.64	Dinner - Trip to Salt Lake City and Kemmerer, WY for WEC Kemmerer Site visit. Chip Johnson and Padma Mahadevan.
Johnson,Gerald W	131-Executive Director-Grade 1	08 Nov 2018	Dinner	\$43.66	Dinner while in Salt Lake City for WEC Kemmerer Site visit. Chip Johnson and Padma Mahadevan.
Johnson,Gerald W	131-Executive Director-Grade 1	08 Nov 2018	Lodging	\$137.33	Lodging - Trip to Salt Lake City and Kemmerer, WY for WEC Kemmerer Site visit
Mahadevan,Padmavathy	423-Senior-Grade 3	08 Nov 2018	Lodging	\$137.33	Site visit to Kemmerer, WY location to perform ARO testing procedures including interviews with site personnel
Johnson,Gerald W	131-Executive Director-Grade 1	09 Nov 2018	Breakfast	\$12.79	Breakfast - Trip to Salt Lake City and Kemmerer, WY for WEC Kemmerer Site visit
Johnson,Gerald W	131-Executive Director-Grade 1	09 Nov 2018	Rental Car: Ground Trans	\$146.48	Rental Car for trip to Salt Lake City for WEC Kemmerer Site visit
Johnson,Gerald W	131-Executive Director-Grade 1	09 Nov 2018	Taxi: Ground Trans	\$48.00	Cab ride to airport for trip to Salt Lake City for WEC Kemmerer Site visit\\Airport hto ome
Johnson,Gerald W	131-Executive Director-Grade 1	09 Nov 2018	Lodging	\$109.53	Lodging for trip to Salt Lake City for WEC Kemmerer Site visit

WMLP Expense Detail

Employee Name	Title	Date	Expense Category	Amount	Expense Description
Mahadevan,Padmavathy	423-Senior-Grade 3	09 Nov 2018	Breakfast	\$7.05	Site visit to Kemmerer, WY location to perform ARO testing procedures including interviews with site personnel
Mahadevan,Padmavathy	423-Senior-Grade 3	09 Nov 2018	Breakfast	\$5.93	Site visit to Kemmerer, WY location to perform ARO testing procedures including interviews with site personnel
Mahadevan,Padmavathy	423-Senior-Grade 3	09 Nov 2018	Lodging	\$109.53	Site visit to Kemmerer, WY location to perform ARO testing procedures including interviews with site personnel
Mahadevan,Padmavathy	423-Senior-Grade 3	09 Nov 2018	Taxi: Ground Trans	\$14.50	Site visit to Kemmerer, WY location to perform ARO testing procedures including interviews with site personnel \Airport to home in San Jose, CA
Blazei, Suzanne	321-Manager-Grade 1	09 Nov 2018	Mileage: Ground Trans	\$17.44	Mileage for drive to WCC greater than drive to EY office (34 miles round trip from Home in Denver, CO to WCC offices in centennial, CO vs 2 mile round trip from Home in Denver, CO to EY Denver CO)
Small,Cory A	444-Staff/Assistant-Grade 4	28 Nov 2018	Airfare	7.00	Expenses related to travel, lodging and meals for my 12/4/18-12/6/18 trip for client meetings and workshops
Small,Cory A	444-Staff/Assistant-Grade 4	28 Nov 2018	Airfare	527.09	Air travel from Boston to Columbus, OH for a client workshop/meeting
Cummiskey,Thomas	321-Manager-Grade 1	04 Dec 2018	Dinner	\$20.88	dinner at airport during Westmoreland WMLP site visit in Columbus, OH
Cummiskey,Thomas	321-Manager-Grade 1	04 Dec 2018	Taxi: Ground Trans	\$41.39	uber from home to airport for Westmoreland wmlp site visit\420 E Ohio St, Chicago, IL to O'Hare Airport, Chicago, IL
Small,Cory A	444-Staff/Assistant-Grade 4	04 Dec 2018	Breakfast	11.50	Breakfast expense while at site at Westmoreland wmlp site visit in Coshocton, OH
Small,Cory A	444-Staff/Assistant-Grade 4	04 Dec 2018	Dinner	20.00	Dinner Expense while at site at Westmoreland wmlp site visit in Columbus, OH
Small,Cory A	444-Staff/Assistant-Grade 4	04 Dec 2018	Taxi: Ground Trans	20.07	Expenses related to travel, lodging and meals for my 12/4/18-12/6/18 trip for client meetings and workshops\home to Boston Airport
Small,Cory A	444-Staff/Assistant-Grade 4	04 Dec 2018	Miscellaneous: Sundry	2.49	Snack expense while on site visit for Westmoreland MLP in Coshocton Ohio
Cummiskey,Thomas	321-Manager-Grade 1	05 Dec 2018	Breakfast	\$8.14	breakfast while at site at Westmoreland wmlp site visit in Coshocton, OH
Cummiskey,Thomas	321-Manager-Grade 1	05 Dec 2018	Dinner	\$59.85	dinner with Cory Small, EY staff, while on site at Westmoreland WMLP site visit at Coshocton, OH
Small,Cory A	444-Staff/Assistant-Grade 4	05 Dec 2018	Breakfast	10.70	Breakfast expense while at site at Westmoreland wmlp site visit in Coshocton, OH

WMLP Expense Detail

Employee Name	Title	Date	Expense Category	Amount	Expense Description
Small,Cory A	444-Staff/Assistant-Grade 4	05 Dec 2018	Miscellaneous: Sundry	1.50	Snack expense while on site visit for Westmoreland MLP in Coshocton Ohio
Cummiskey,Thomas	321-Manager-Grade 1	06 Dec 2018	Rental Car: Ground Trans	\$85.02	rental car while on site at Westmoreland WMLP site visit from Columbus, OH to Coshocton, OH
Cummiskey,Thomas	321-Manager-Grade 1	06 Dec 2018	Taxi: Ground Trans	\$60.00	taxi from airport to home after Westmoreland WMLP site visit\O'Hare Airport, Chicago, IL to 420 E Ohio St. Chicago, IL
Cummiskey,Thomas	321-Manager-Grade 1	06 Dec 2018	Lodging	\$270.36	hotel while on site at Westmoreland WMLP site visit, Coshocton, OH
Small,Cory A	444-Staff/Assistant-Grade 4	06 Dec 2018	Breakfast	12.28	Breakfast expense while at site at Westmoreland wmlp site visit in Coshocton, OH
Small,Cory A	444-Staff/Assistant-Grade 4	06 Dec 2018	Dinner	13.05	Dinner Expense while at site at Westmoreland wmlp site visit in Columbus, OH
Small,Cory A	444-Staff/Assistant-Grade 4	06 Dec 2018	Taxi: Ground Trans	43.80	Expenses related to travel, lodging and meals for my 12/4/18-12/6/18 trip for client meetings and workshops\Boston airport to Home
Small,Cory A	444-Staff/Assistant-Grade 4	06 Dec 2018	Lodging	283.02	Lodging expense. Two night stay, Coshocton OH.
Navarre,Michael	Staff/Assistant	02 Jan 2019	Ground-Mileage	162.98	Driving to Conesville, Strasburg, Cadiz, and back to Columbus for Westmoreland Inventory observation.
Fritz,Matthew T	Staff/Assistant	12 Mar 2019	Meal-OT-w/others-Reqd Onsite	141.19	Dinner at Client PPED: Kyle Green. Attendees: Ashley Hernandez, Suzy Blazei, Brianna Miller, Angela Swanson, Matthew Curtis, Matthew Fritz, Ray Richards, Andrew Heselton
Curtis,Matthew E	Staff/Assistant	12 Mar 2019	Meal-OT-w/others-Reqd Onsite	138.43	Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Suzy Blazei, Brianna Miller, Angela Swanson, Matthew Curtis, Matthew Fritz, Ray Richards, Andrew Heselton
Fritz,Matthew T	Staff/Assistant	14 Mar 2019	Meal-OT-w/others-Reqd Onsite	179.11	Dinner at Client PPED: Kyle Green. Attendees: Ashley Hernandez, Suzy Blazei, Brianna Miller, Angela Swanson, Matthew Curtis, Matthew Fritz, Ray Richards, Andrew Heselton, Kyle Green

WMLP Expense Detail

Employee Name	Title	Date	Expense Category	Amount	Expense Description
Curtis,Matthew E	Staff/Assistant	14 Mar 2019	Meal-OT-w/others-Reqd Onsite	128.20	Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Suzy Blazei, Brianna Miller, Angela Swanson, Matthew Curtis, Matthew Fritz, Ray Richards, Andrew Heselton, Kyle Green
Curtis,Matthew E	Staff/Assistant	15 Mar 2019	Meal-OT-w/others-Reqd Onsite	80.06	Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Matthew Curtis, Brianna Miller, Ray Richards, Kyle Green
Fritz,Matthew T	Staff/Assistant	15 Mar 2019	Ground-Mileage	41.76	Mileage
Home to office - 6miles
Home to Client - 12 miles 6 x 2 = 12miles/day 12 x 6 = 72Mileage
Curtis,Matthew E	Staff/Assistant	19 Mar 2019	Ground-Mileage	100.34	My normal commute to home office roundtrip = 16 miles. Round trip commute to client = 25.6 miles. The difference, noted here = 9.6 miles. Traveled to the client 18 times (back and forth) between the dates of 2/23/2019 to 3/15/2019. My address is in Denver, CO
Fritz,Matthew T	Staff/Assistant	19 Mar 2019	Ground-Mileage	41.76	Mileage
Home to office - 6miles
Home to Client - 12 miles 6 x 2 = 12miles/day 12 x 6 = 72Mileage
Curtis,Matthew E	Staff/Assistant	24 Mar 2019	Ground-Mileage	22.62	My normal commute to home office roundtrip = 16 miles. Round trip commute to client = 25.6 miles. The difference, noted here = 9.6 miles. Traveled to the client 4 times (back and forth) between the dates of 3/18/2019 to 3/21/2019. My address is in Denver, CO
Hernandez,Ashley Renee	Manager	28 Mar 2019	Misc Sundry- Snacks/Drinks Mtg	46.10	Snacks/beverages for business meeting to discuss the client PBC (Prepared by Client) list. PPEDD: Kyle Green. Attendees: Ashley Hernandez, Suzy Blazei, Brianna Miller, Angela Swanson, Matthew Curtis, Matthew Fritz, Ray Richards, Andrew Heselton, Kyle Green
Total				4,039.74	

Exhibit D

Outside Counsel Fee Detail

Time Report

Ernst & Young LLP / Westmoreland Coal (22298-0049)

Date	Name	Description	Hours	Fees	Rate	Narrative
04/03/2019	Riela, Michael J.	PARTNER	0.5	\$302.50	\$605.00	Telephone conference and emails with C. Ingram regarding Westmoreland WCC Debtors final fee application.
04/04/2019	Riela, Michael J.	PARTNER	0.5	\$302.50	\$605.00	Email exchanges with C. Ingram and with engagement team regarding upcoming fee application deadlines, and separation of WCC and WMLP fees.
04/08/2019	Riela, Michael J.	PARTNER	0.3	\$181.50	\$605.00	Respond to C. Ingram's follow-up questions regarding final fee application for services to WLB Debtors.
04/10/2019	Riela, Michael J.	PARTNER	0.6	\$363.00	\$605.00	Review and comment on draft final fee application for WLB Debtors (0.4); emails with C. Ingram re same (0.2).
04/12/2019	Riela, Michael J.	PARTNER	0.5	\$302.50	\$605.00	Finalize final fee application (0.4); send same to debtors' counsel for filing (0.1).
04/23/2019	Riela, Michael J.	PARTNER	0.6	\$363.00	\$605.00	Review and revise February/March monthly fee statement (0.4); emails with C. Ingram regarding same (0.2).
04/24/2019	Riela, Michael J.	PARTNER	0.5	\$302.50	\$605.00	Email exchanges with engagement partner, C. Ingram and debtors' counsel regarding February/March monthly fee statement.
04/26/2019	Riela, Michael J.	PARTNER	0.3	\$181.50	\$605.00	Review status of case in connection with WMLP plan confirmation process and likely due date for final fee application.
05/06/2019	Riela, Michael J.	PARTNER	0.8	\$484.00	\$605.00	Review WMLP lenders' limited objection to WLB final fee applications (0.4); emails with M. Hosbach and engagement team regarding same (0.3); email to Kirkland regarding same (0.1).
06/15/2019	Riela, Michael J.	PARTNER	0.7	\$423.50	\$605.00	Email exchanges with M. Hosbach and engagement team regarding status of WMLP plan confirmation process and questions regarding audit work.
06/17/2019	Riela, Michael J.	PARTNER	0.3	\$181.50	\$605.00	Emails with EY regarding WMLP plan confirmation process and next steps with respect to engagement and fee application.
06/21/2019	Riela, Michael J.	PARTNER	0.5	\$302.50	\$605.00	Emails with M. Hosbach and engagement team regarding effective date of WMLP chapter 11 plan and next steps with respect to same.
			6.1	\$3,690.50		