

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

Westmoreland Coal Company, et al.,<sup>1</sup>

Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Jointly Administered)

**MONTHLY STATEMENT OF SERVICES RENDERED  
AND EXPENSES INCURRED BY JONES DAY, COUNSEL FOR  
THE CONFLICTS COMMITTEE OF THE BOARD OF DIRECTORS  
OF WESTMORELAND RESOURCES GP, LLC AND CONFLICTS COUNSEL  
FOR WESTMORELAND RESOURCE PARTNERS, LP AND ITS SUBSIDIARIES,  
FOR THE PERIOD JUNE 1, 2019 THROUGH JUNE 21, 2019**

<b>Name of Applicant:</b>	<b>Jones Day</b>	
<b>Applicant's Role in Case:</b>	Counsel to the Conflicts Committee of the Board of Directors of Debtor Westmoreland Resources GP, LLC and Conflicts Counsel to Debtor Westmoreland Resource Partners, LP and its Debtor Subsidiaries	
<b>Date Order of Employment Signed:</b>	November 14, 2018 (Docket No. 490)	
	<b>Beginning of Period</b>	<b>End of Period</b>
<b>Time period covered by this Statement:</b>	6/1/19	6/21/19
<b>Summary of Total Fees and Expenses Requested</b>		
<b>Total fees requested in this Statement:</b>	\$323,227.00 (80% of \$404,033.75)	
<b>Total reimbursable expenses requested in this Statement:</b>	\$25,996.13	
<b>Total fees and expenses requested in this Statement:</b>	\$349,223.13	

<sup>1</sup> 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](http://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.

<b>Summary of Professional Fees Requested:</b>	
<b>Total professional fees requested in this Statement:</b>	\$402,818.75
<b>Total actual professional hours covered by this Statement:</b>	600.50
<b>Average hourly rate for professionals:</b>	\$670.81
<b>Summary of Paraprofessional Fees Requested:</b>	
<b>Total paraprofessional fees requested in this Statement:</b>	\$1,215.00
<b>Total actual paraprofessional hours covered by this Statement:</b>	3.60
<b>Average hourly rate for paraprofessionals:</b>	\$337.50

In accordance with this Court's *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (Docket No. 495) (the "Interim Compensation Order"), Jones Day, as counsel to the Conflicts Committee (the "Conflicts Committee") of the Board of Directors of Westmoreland Resources GP, LLC and conflicts counsel to Westmoreland Resource Partners, LP ("WMLP") and its direct and indirect subsidiaries (collectively with WMLP, the "WMLP Debtors"),<sup>2</sup> as debtors and debtors in possession in the above-captioned cases, hereby submits its Monthly Statement of Services Rendered and Expenses Incurred for the Period from June 1, 2019 to June 21, 2019 (this "Statement").<sup>3</sup>

#### **Itemization of Services Rendered and Expenses Incurred**

1. Attached hereto as Exhibit A is a summary of the services rendered by Jones Day for which compensation is sought, by project category.

<sup>2</sup> The debtors and former debtors in the above-captioned cases, other than the WMLP Debtors, are referred to herein as the "WLB Debtors."

<sup>3</sup> The period from June 1, 2019 to June 21, 2019 is referred to herein as the "Statement Period."

2. Attached hereto as Exhibit B is a listing of Jones Day professionals and paraprofessionals, including the standard hourly rate for each attorney<sup>4</sup> and paraprofessional<sup>5</sup> (collectively, the "Jones Day Professionals") who rendered services to the Conflicts Committee and the WMLP Debtors in connection with these chapter 11 cases during the Statement Period and the title, hourly rate, aggregate hours worked and the amount of fees earned by each Jones Day Professional. The blended hourly billing rate of Jones Day attorneys for all services provided during the Statement Period is \$670.81.<sup>6</sup> The blended hourly rate of all paraprofessionals is \$337.50.<sup>7</sup>

3. Attached hereto as Exhibit C is a summary of the types of expenses for which reimbursement is sought. Attached hereto as Exhibit D is a detailed itemization of such expenses.

4. Attached hereto as Exhibit E are the time records of Jones Day, which provide a daily summary of the time spent by each Jones Day Professional during the Statement Period by project category.

**Total Fees and Expenses Sought for the Statement Period**

5. Total Amounts Sought for Statement Period. The total amounts sought for fees for professional services rendered and reimbursement of expenses incurred for the Statement Period are as follows:

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<sup>4</sup> Attorneys include partners, of counsel, counsel, associates, senior staff attorneys, staff attorneys and law clerks, as applicable during the Statement Period.

<sup>5</sup> Paraprofessionals include paralegals, legal support personnel, project assistants and staff members, as applicable during the Statement Period.

<sup>6</sup> The blended hourly billing rate of \$670.81 for attorneys is derived by dividing the total fees for attorneys of \$402,818.75 by the total hours of 600.50 for those same attorneys.

<sup>7</sup> The blended hourly billing rate of \$337.50 for paraprofessionals is similarly derived by dividing the total fees for paraprofessionals of \$1,215.00 by the total hours of 3.60 for these same paraprofessionals.

Total Fees	\$404,033.75
Total Expenses	\$25,996.13
<b>TOTAL</b>	<b>\$430,029.88</b>
Credit for overpayment made with respect to 2nd interim fee period <sup>8</sup>	(\$6,347.50)
<b>TOTAL DUE</b>	<b>\$423,682.38</b>

6. Allocation of Fees. Pursuant to paragraph 2(b) of the Interim Compensation Order, professionals are required "to allocate ... any fees sought in connection with each Monthly Fee Statement to the applicable Debtor or Debtor groups [i.e., the WMLP Debtors or the WLB Debtors] for which such fees relate[.]" Jones Day's services during the Statement Period (including, for the avoidance of doubt, all services performed for the Conflicts Committee) related solely to the WMLP Debtors. Accordingly, 100% of Jones Day's fees and 100% of Jones Day's expenses are allocated to the WMLP Debtors pursuant to paragraph 2(b) of the Interim Compensation Order.

7. Amount Sought to Be Paid. Jones Day seeks payment of \$349,223.13 (the "Interim Amount") from the WMLP Debtors for the Statement Period, representing (a) 80% of Jones Day's total fees for services rendered (i.e., \$323,227.00) and (b) 100% of the total expenses incurred (i.e., \$25,996.13).

#### Notice and Objection Procedures

8. In accordance with the Interim Compensation Order, this Statement has been served upon the following parties (collectively, as further defined in the Interim Compensation Order, the "Application Recipients"): (a) counsel to the Debtors, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn: Gregory F. Pesce

<sup>8</sup> In Jones Day's Second Interim Fee Application (Docket No. 1837), it was noted that Jones Day wrote off \$6,347.50 in connection with the filing of the Second Interim Fee Application. In reviewing its billing records, Jones Day discovered that the WMLP Debtors paid this amount in error. As a result, Jones Day credited \$6,347.50 to this Statement Period.

(gregory.pesce@kirkland.com) and Timothy R. Bow (timothy.bow@kirkland.com); (b) co-counsel for the Debtors, Jackson Walker LLP, 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Matthew D. Cavanaugh (mcavanaugh@jw.com) and Jennifer F. Wertz (jwertz@jw.com); (c) counsel to Westmoreland Mining Holdings LLC and its affiliates, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036, Attn: Thomas Moers Mayer (tmayer@kramerlevin.com) and Stephen Zide (szide@kramerlevin.com); (d) counsel to the ad hoc group of secured creditors of WMLP, Schulte Roth & Zabel LLP, 919 Third Avenue, New York, New York 10022, Attn: Kristine G. Manoukian (kristine.manoukian@srz.com); (e) counsel to the official committee of unsecured creditors, Morrison & Foerster LLP, 250 West 55th Street; New York, New York 10019, Attn: Lorenzo Marinuzzi (lmarinuzzi@mof.com), Todd M. Goren (tgoren@mof.com) and Jennifer L. Marines (jmarines@mof.com); and (f) the Office of the United States Trustee, 515 Rusk Street, Houston, Texas 77002, Attn: Hector Duran (hector.duran.jr@usdoj.gov) and Stephen D. Statham (stephen.statham@usdoj.gov). Jones Day submits that no further notice is required.

9. Pursuant to paragraph 2(d) of the Interim Compensation Order, objections to this Statement (an "Objection"), if any, must be served by an Application Recipient upon Jones Day and each of the other Application Recipients no later than August 11, 2019 (the "Objection Deadline"), setting forth the nature of the objection and the specific amount of fees or expenses at issue.

10. If no Objections to this Statement are received on or before the Objection Deadline, the WMLP Debtors shall pay to Jones Day the Interim Amount as outlined in paragraph 7 hereof.

11. To the extent an Objection to this Statement is received on or before the Objection Deadline, the WMLP Debtors may withhold payment of that portion of the Interim Amount to which the Objection is directed and shall promptly pay the remainder of the Interim Amount. To the extent such Objection is not resolved, it shall be preserved and scheduled for consideration at the next interim fee application hearing.

Dated: July 21, 2019  
Houston, Texas

Respectfully submitted,

/s/ Oliver S. Zeltner

Heather Lennox (admitted *pro hac vice*)  
Oliver S. Zeltner (Tex. Bar No. 24104000)  
JONES DAY  
901 Lakeside Avenue  
Cleveland, Ohio 44114  
Telephone: (216) 586-3939  
Facsimile: (216) 579-0212  
E-mail: hlennox@jonesday.com  
ozeltner@jonesday.com

Timothy W. Hoffmann (admitted *pro hac vice*)  
JONES DAY  
77 West Wacker  
Chicago, Illinois 60601  
Telephone: (312) 782-3939  
Facsimile: (312) 782-8585  
Email: thoffmann@jonesday.com

*Conflicts Counsel to the WMLP Debtors and  
Counsel to the Conflicts Committee of Debtor  
Westmoreland Resources GP, LLC*

**EXHIBIT A**

IN ACCOUNT WITH

**JONES DAY**

Cleveland

901 Lakeside Avenue  
Cleveland, Ohio 44114  
(216) 586-3939

Federal Identification Number: 34-0319085

July 19, 2019

704571

Invoice: 33286927

Westmoreland Resource Partners, LP  
9540 South Maroon Circle  
Suite 300  
Englewood, CO 80112

For legal services rendered for the period through June 21, 2019:

Asset Disposition	179.60		119,275.00
Assumption and Rejection of Leases and Contracts	4.90		2,595.00
Business Operations	0.90		1,027.50
Case Administration	1.80		975.00
Claims Administration and Objections	21.80		12,007.50
Corporate Governance and Board Matters	4.00		2,735.00
Court Hearings	57.60		53,312.50
Employment and Fee Applications	22.80		13,915.00
Litigation and Adversary Proceedings	60.90		46,410.00
Non-Working Travel (All amounts reduced by 50%)	69.50		29,438.75
Plan and Disclosure Statement	156.40		102,222.50
Real Estate	6.50		3,607.50
Securities Matters	2.00		1,200.00
Tax Matters	15.40		15,312.50
Total Fees	604.10	USD	404,033.75
Total Disbursements & Charges		USD	<u>25,996.13</u> **
<b>TOTAL</b>		<b>USD</b>	<b>430,029.88</b>
Credit for overpayment made with respect to 2 <sup>nd</sup> interim fee period		USD	(6,347.50)
<b>TOTAL DUE</b>		<b>USD</b>	<b><u>423,682.38</u></b>

Please remit payment to:

**ACH Transfer (preferred)**PNC Bank N.A.  
Pittsburgh, PA 15219  
Account Name: Jones Day  
Account No: 1130818681  
ABA No: 043000096**Wire Transfer**PNC Bank N.A.  
Pittsburgh, PA 15219  
Account Name: Jones Day  
Account No: 1130818681  
ABA No: 043000096  
Swift Code: PNCCUS33**Checks**Jones Day  
P.O. Box 70294  
Cleveland, OH 44190-0294

PLEASE STATE REFERENCE No: 704571/33286927 IN YOUR PAYMENT

\*\* = Food, beverage and entertainment expense in accordance with I.R.C. Sect. 274(e)3, included in this amount is USD 2,744.76



**EXHIBIT B**

**JONES DAY**

Westmoreland Resource Partners, LP

**FEE SUMMARY - June 21, 2019**

<i>Timekeeper Name</i>	<i>Title</i>	<i>Bar</i>	<i>Billing</i>	<i>Billed</i>	
<i>Fees</i>		<i>Year</i>	<i>Rate</i>	<i>Hours</i>	<i>Total</i>
M J ANDREINI	PARTNER	1994	975.00	0.50	487.50
M C CORCORAN	PARTNER	2004	850.00	62.70	50,107.50
T P FITZSIMONS	PARTNER	2002	975.00	3.90	3,802.50
W A HERZBERGER	PARTNER	1987	975.00	1.30	1,267.50
T HOFFMANN	PARTNER	2003	975.00	49.60	43,972.50
C E LADUZINSKI	PARTNER	2001	1,125.00	6.90	7,762.50
H LENNOX	PARTNER	1992	1,350.00	52.00	63,720.00
C A RIDGWAY	PARTNER	1988	1,100.00	0.50	550.00
T V WALLACE	PARTNER	1986	1,100.00	2.00	2,200.00
TOTAL				179.40	173,870.00
R W HAMILTON	OF COUNSEL	1984	950.00	24.00	17,907.50
TOTAL				24.00	17,907.50
D W BERENS	ASSOCIATE	2017	425.00	13.40	5,695.00
J N EDEL	ASSOCIATE	2013	525.00	116.70	58,196.25
F E FREEMAN	ASSOCIATE	2015	600.00	2.00	1,200.00
G M HUNTER	ASSOCIATE	2011	800.00	39.60	27,680.00
A KORDAS	ASSOCIATE	2014	725.00	8.40	6,090.00
H P OSTER	ASSOCIATE	2018	400.00	27.40	10,960.00
O B PEDERSEN	ASSOCIATE	2018	400.00	3.10	1,240.00
I M PEREZ	ASSOCIATE	2016	500.00	2.00	1,000.00
M F PODOLSKY	ASSOCIATE	2017	425.00	49.40	20,995.00
K A RUBIN	ASSOCIATE	2013	800.00	6.00	4,800.00
S D RUEBENSAAL	ASSOCIATE	2016	450.00	5.20	2,340.00
J P SAMBLANET	ASSOCIATE	2014	550.00	1.50	825.00
O S ZELTNER	ASSOCIATE	2012	600.00	122.40	70,020.00
TOTAL				397.10	211,041.25
M T BARRIOS	PARALEGAL		300.00	0.90	270.00
C L SMITH	PARALEGAL		350.00	2.70	945.00
TOTAL				3.60	1,215.00
<b>TOTAL</b>				<b>604.10</b>	<b>USD 404,033.75</b>

**EXHIBIT C**

Westmoreland Resource Partners, LP

**DISBURSEMENT SUMMARY - June 21, 2019**

Conference Charges	640.09
Courier Services	216.24
Court Reporter Fees	171.60
Document Reproduction Charges	3,983.67
General Communication Charges	51.53
Travel - Air Fare	9,440.00
Travel - Food and Beverage Expenses	2,744.76
Travel - Hotel Charges	6,644.65
Travel - Other Costs	393.00
Travel - Taxi Charges	1,525.10
United Parcel Service Charges	<u>185.49</u>

**TOTAL****USD 25,996.13 \*\***

\*\* = Food, beverage and entertainment expense in accordance with I.R.C. Sect. 274(e)3, included in this amount is USD 2,744.76

**EXHIBIT D**

## Case Administration

**DISBURSEMENT DETAIL - June 21, 2019**

<i>Date</i>	<i>Timekeeper Name</i>	<i>Location</i>	<i>Amount</i>
<b>AIR FARE</b>			
06/13/19	R W HAMILTON	COL	30.00
	Airfare (Baggage Fees) Travel to Houston, TX from Philadelphia, PA for Confirmation Hearing-- Houston to Columbus 6/6/19		
06/13/19	M C CORCORAN	COL	30.00
	Airfare (Baggage Fees) Trip to Houston for hearing 6/3/19		
06/13/19	M C CORCORAN	COL	30.00
	Airfare (Baggage Fees) Trip to Houston for hearing 6/6/19		
06/13/19	M C CORCORAN	COL	768.73
	Airfare Trip to Houston for hearing 6/6/19		
06/13/19	O S ZELTNER	CLE	1,760.60
	Airfare Travel to/from Houston and Cleveland for confirmation hearing 6/2-6/19 6/6/19		
06/13/19	J N EDEL	CLE	1,606.84
	Airfare Roundtrip travel to/from Cleveland and Houston for Confirmation Hearing 6/2-6/19		
06/13/19	R W HAMILTON	COL	854.04
	Airfare Travel to Houston, TX from Philadelphia, PA for Confirmation Hearing 6/5/19		
06/20/19	H LENNOX	CLE	1,260.59
	Airfare To Houston to prepare for and attend hearing. 6/7/19		
06/20/19	T HOFFMANN	CHI	1,092.60
	Airfare Houston, TX. Attend sale hearing and related meetings. 6/5/19		
06/20/19	G M HUNTER	CLE	1,236.30
	Airfare Flight from Houston to Cleveland on June Houston trip. 6/6/19		
06/20/19	G M HUNTER	CLE	770.30
	Airfare From Houston to Cleveland on June Houston trip. 6/6/19		
	<b>Air Fare Subtotal</b>		<b>9,440.00</b>
<b>COMMUNICATION CHARGES</b>			
06/13/19	O S ZELTNER	CLE	14.99
	Communication charges Travel to Houston for confirmation hearing 6/2/19 (in-flight wifi service) 6/2/19		
06/13/19	O S ZELTNER	CLE	14.06
	Communication charges Travel to Houston for confirmation hearing 6/6/19 (in-flight wifi service) 6/6/19		
06/20/19	H LENNOX	CLE	7.50
	Communication charges Wi-fi on flight. 6/4/19		
06/20/19	G M HUNTER	CLE	5.99
	Airfare Inflight Wifi on flight from Cleveland to Houston. 6/4/19		
06/20/19	G M HUNTER	CLE	8.99
	Airfare Inflight Wifi on flight from Houston to Cleveland. 6/5/19		
	<b>Communication charges Subtotal</b>		<b>51.53</b>
<b>CONFERENCE CHARGES</b>			
06/13/19	H LENNOX	CLE	5.08
	Conference charges Phone call. 5/17/19		
06/13/19	H LENNOX	CLE	15.90
	Conference charges Phone call. 5/14/19		
06/13/19	H LENNOX	CLE	6.80
	Conference charges Phone call. 5/9/19		
06/13/19	H LENNOX	CLE	11.83
	Conference charges Phone call. 5/23/19		
06/13/19	H LENNOX	CLE	4.87

06/13/19	Conference charges Phone call. 5/23/19 H LENNOX	CLE	6.73
06/13/19	Conference charges Phone call. 5/22/19 H LENNOX	CLE	3.58
06/13/19	Conference charges Phone call. 5/22/19 H LENNOX	CLE	24.01
06/13/19	Conference charges Phone call. 5/21/19 H LENNOX	CLE	5.64
06/13/19	Conference charges Phone call. 5/20/19 H LENNOX	CLE	8.54
06/13/19	Conference charges Phone call. 5/1/19 H LENNOX	CLE	4.05
06/13/19	Conference charges Phone call. 5/31/19 H LENNOX	CLE	9.37
06/13/19	Conference charges Phone call. 5/30/19 H LENNOX	CLE	29.40
06/13/19	Conference charges Phone call. 5/29/19 H LENNOX	CLE	7.57
06/13/19	Conference charges Phone call. 5/29/19 H LENNOX	CLE	15.67
06/13/19	Conference charges Phone call. 5/24/19 M C CORCORAN	COL	35.24
06/13/19	Conference charges 5/31/19 G M HUNTER	CLE	5.34
06/13/19	Conference charges. 5/12/19 G M HUNTER	CLE	14.25
06/13/19	Conference charges. 5/11/19 G M HUNTER	CLE	42.24
06/13/19	Conference charges. 5/30/19 G M HUNTER	CLE	11.50
06/13/19	Conference charges. 5/30/19 G M HUNTER	CLE	20.25
06/13/19	Conference charges. 5/22/19 G M HUNTER	CLE	6.80
06/13/19	Conference charges. 5/20/19 G M HUNTER	CLE	5.36
06/20/19	Conference charges. 5/20/19 T P FITZSIMONS	CHI	54.75
06/20/19	Conference charges 5/6/19 T HOFFMANN	CHI	6.97
06/20/19	Conference charges 5/31/19 T HOFFMANN	CHI	24.72
06/20/19	Conference charges 5/28/19 T HOFFMANN	CHI	22.23
06/20/19	Conference charges 5/24/19 T HOFFMANN	CHI	19.77
06/20/19	Conference charges 5/6/19 T HOFFMANN	CHI	3.72
06/20/19	Conference charges 5/5/19 T HOFFMANN	CHI	10.75
06/20/19	Conference charges 5/2/19 T HOFFMANN	CHI	4.43
06/20/19	Conference charges 5/2/19 K A RUBIN	DAL	3.87
06/20/19	Conference charges. 5/20/19 K A RUBIN	DAL	3.89
	Conference charges. 5/20/19		

06/20/19	O S ZELTNER	CLE	11.65
	Conference charges. 5/10/19		
06/20/19	O S ZELTNER	CLE	6.79
	Conference charges. 5/30/19		
06/20/19	O S ZELTNER	CLE	4.61
	Conference charges. 5/27/19		
06/20/19	O S ZELTNER	CLE	30.36
	Conference charges. 5/21/19		
06/20/19	O S ZELTNER	CLE	6.99
	Conference charges. 5/20/19		
06/20/19	O S ZELTNER	CLE	4.50
	Conference charges. 5/16/19		
06/27/19	M F PODOLSKY	CLE	4.45
	Conference charges 5/22/19		
06/27/19	Z R BURKART	CLE	5.22
	Conference charges 5/16/19		
06/27/19	Z R BURKART	CLE	3.02
	Conference charges 5/21/19		
07/18/19	G M HUNTER	CLE	7.31
	Conference charges 6/4/19		
07/18/19	J N EDEL	CLE	4.29
	Conference charges 6/10/19		
07/18/19	J N EDEL	CLE	3.39
	Conference charges 6/12/19		
07/18/19	M F PODOLSKY	CLE	3.88
	Conference charges 6/12/19		
07/18/19	M F PODOLSKY	CLE	12.87
	Conference charges 6/21/19		
07/18/19	M F PODOLSKY	CLE	6.20
	Conference charges 6/20/19		
07/18/19	M F PODOLSKY	CLE	30.67
	Conference charges 6/14/19		
07/18/19	M C CORCORAN	COL	30.74
	Conference charges 6/3/19		
07/18/19	M C CORCORAN	COL	8.03
	Conference charges 6/5/19		
	<b>Conference Charges Subtotal</b>		<b>640.09</b>
	<b>COURIER SERVICES</b>		
06/28/19	H LENNOX	CLE	57.24
	Courier services - Houston Express Inc. - Lunch delivery for Jones Day and SRZ teams and witnesses during confirmation hearing preparation on 6/4		
06/28/19	H LENNOX	CLE	50.88
	Courier services - Houston Express Inc. - Courier services to/from Bankruptcy Court on 6/5		
06/28/19	H LENNOX	CLE	16.96
	Courier services - Houston Express Inc. - Courier services to/from Bankruptcy Court on 6/5		
06/28/19	H LENNOX	CLE	91.16
	Courier services - Houston Express Inc. - Courier services to/from Bankruptcy Court on 6/5		
	<b>Courier services Subtotal</b>		<b>216.24</b>
	<b>COURT REPORTER FEES</b>		
06/12/19	C L SMITH	DAL	171.60
	Court reporter fees - Mary D. Henry		
	<b>Court reporter fees Subtotal</b>		<b>171.60</b>
	<b>DUPLICATION CHARGES</b>		
06/03/19	P A BORITZA	HOU	654.60
	Duplication charges		
06/03/19	D W BERENS	COL	80.00



	Duplication charges		
06/03/19	J N EDEL	CLE	399.60
	Duplication charges		
06/03/19	D W BERENS	COL	487.60
	Duplication charges		
06/03/19	D W BERENS	COL	96.80
	Duplication charges		
06/04/19	D W BERENS	COL	31.60
	Duplication charges		
06/04/19	D W BERENS	COL	54.40
	Duplication charges		
06/04/19	D W BERENS	COL	207.80
	Duplication charges		
06/05/19	D W BERENS	COL	252.00
	Duplication charges		
06/05/19	J N EDEL	CLE	496.00
	Duplication charges		
06/05/19	J N EDEL	CLE	83.40
	Duplication charges		
06/13/19	J N EDEL	CLE	1,139.87
	Duplication charges - Powerhouse Copy LLC		
	<b>Duplication charges Subtotal</b>		<b>3,983.67</b>
	<b>FOOD AND BEVERAGE EXPENSES</b>		
06/13/19	R W HAMILTON	COL	24.02
	Food and beverage expenses Travel to Houston, TX from Philadelphia, PA for Confirmation Hearing-- (Robert Hamilton, Heather Lennox) drinks 6/4/19		
06/13/19	R W HAMILTON	COL	38.99
	Food and beverage expenses Travel to Houston, TX from Philadelphia, PA for Confirmation Hearing (Robert Hamilton, Matthew Corcoran) -- breakfast 6/6/19		
06/13/19	M C CORCORAN	COL	17.07
	Food and beverage expenses Trip to Houston for hearing (Matthew Corcoran, Timothy Hoffmann) -- breakfast 6/4/19		
06/13/19	M C CORCORAN	COL	11.74
	Food and beverage expenses Travel to Houston for hearing 6/3/19- lunch		
06/13/19	J N EDEL	CLE	36.43
	Food and beverage expenses while traveling to Houston for preparations for Confirmation Hearing -- dinner 6/2/19		
06/13/19	J N EDEL	CLE	35.00
	Food and beverage expenses while traveling from Houston after Confirmation Hearing. Lunch -- 6/6/19		
06/20/19	T HOFFMANN	CHI	59.07
	Food and beverage expenses Houston, TX. Attend sale hearing and related meetings. (Timothy Hoffmann, Matthew Corcoran, Jonathan Edel, Oliver Zeltner) -- breakfast 6/3/19		
06/20/19	T HOFFMANN	CHI	539.00
	Food and beverage expenses Houston, TX. Attend sale hearing and related meetings. (Timothy Hoffmann, Matthew Corcoran, Jonathan Edel, Oliver Zeltner) -- dinner 6/3/19		
06/20/19	G M HUNTER	CLE	81.94
	Food and beverage expenses evening meal for Hunter, Zeltner, Edel and Corcoran on June Houston trip. -- dinner 6/4/19		
06/20/19	G M HUNTER	CLE	6.19
	Food and beverage expenses morning meal on trip to Houston for June trip. -- breakfast 6/4/19		
06/20/19	G M HUNTER	CLE	9.25
	Food and beverage expenses refreshments at courthouse on June Houston trip for Jones Day team and clients. -- other 6/5/19		
06/20/19	G M HUNTER	CLE	6.00
	Food and beverage expenses refreshments at courthouse on June Houston trip for Jones Day team and clients. -- other 6/5/19		

06/20/19	G M HUNTER	CLE	29.57
	Food and beverage expenses meal at airport on trip to Houston. -- lunch 6/4/19		
06/20/19	G M HUNTER	CLE	45.38
	Food and beverage expenses evening meal on return from trip to Houston -- dinner 6/5/19		
06/20/19	H LENNOX	CLE	900.00
	Food and beverage expenses with Hamilton, Hoffmann, Corcoran, Zeltner and Edel in Houston to prepare for and attend hearing. -- Dinner 6/5/19		
	<b>Food and beverage expenses Subtotal</b>		<b>1,839.65</b>
<b>HOTEL CHARGES</b>			
06/13/19	R W HAMILTON	COL	314.73
	Hotel charges Houston, TX for Confirmation Hearing 6/4-5/19 (1 night)		
06/13/19	R W HAMILTON	COL	332.28
	Hotel charges Houston, TX for Confirmation Hearing 6/5-6/19 (1 night)		
06/13/19	M C CORCORAN	COL	1,105.65
	Hotel charges Trip to Houston for hearing 6/3-6/19 (3 nights)		
06/13/19	O S ZELTNER	CLE	1,105.65
	Hotel charges Travel to Houston for confirmation hearing 6/2-6/19 (4 nights)		
06/13/19	O S ZELTNER	CLE	368.55
	Hotel charges Travel to Houston for confirmation hearing 6/2-3/19 (1 night)		
06/13/19	J N EDEL	CLE	1,660.17
	Hotel charges Travel to Houston for Confirmation Hearing 6/2-6/19 (4 nights)		
06/20/19	H LENNOX	CLE	676.26
	Hotel charges In Houston to prepare for and attend hearing. 6/4-6/19 (2 nights)		
06/20/19	T HOFFMANN	CHI	667.18
	Hotel charges Houston, TX. Attend sale hearing and related meetings. 6/3-5/19 (2 nights)		
06/20/19	G M HUNTER	CLE	414.18
	Hotel charges Hotel charge on June trip to Houston. 6/4-5/19 (1 night)		
	<b>Hotel charges Subtotal</b>		<b>6,644.65</b>
<b>LATE WORK MEAL</b>			
06/13/19	T P FITZSIMONS	CHI	18.91
	Late work meal Review and revise documents 5/22/19		
	<b>Late Work Meal Subtotal</b>		<b>18.91</b>
<b>LATE WORK TAXI</b>			
06/13/19	T P FITZSIMONS	CHI	30.31
	Late Work Taxi Review and revise documents 5/21/19		
	<b>Late Work Taxi Subtotal</b>		<b>30.31</b>
<b>LOCAL FOOD AND BEVERAGE EXPENSE</b>			
06/13/19	H LENNOX	CLE	313.23
	Local food and beverage expense 6/5/19 - Corporate Catering Concierge, Inc. -- breakfast for JD & SRZ teams and witnesses (15 people)		
06/13/19	H LENNOX	CLE	559.73
	Local food and beverage expense 6/5/19 - Corporate Catering Concierge, Inc. -- lunch for JD & SRZ teams and witnesses (40 people)		
06/17/19	M C CORCORAN	COL	13.24
	Local food and beverage expense - Skyline Deli Lunch 6/4/19		
	<b>Local food and beverage expense Subtotal</b>		<b>886.20</b>
<b>LOCAL TAXI CHARGES</b>			
06/13/19	O S ZELTNER	CLE	89.75
	Local taxi charges - Avanti Int'l Transportation LTD From IAH Airport 6/2/19		
06/20/19	H LENNOX	CLE	135.00
	Local taxi charges - Avanti Int'l Transportation LTD From JD Houston office to Federal Building 6/5/19 (several trips and documents)		
06/20/19	H LENNOX	CLE	285.00
	Local taxi charges - Avanti Int'l Transportation LTD From JD Houston office to Federal Building 6/5/19 (several trips and documents)		

	<b>Local taxi charges Subtotal</b>	<b>509.75</b>
<b>PARKING EXPENSES</b>		
06/13/19	R W HAMILTON COL 40.00 Parking expenses 6/2-6/19 at Columbus International Airport 6/5/19	
06/13/19	M C CORCORAN COL 80.00 Parking expenses Trip to Houston for hearing 6/6/19	
06/13/19	O S ZELTNER CLE 135.00 Parking expenses Travel to Houston for confirmation hearing 6/2-6/19 (at Cleveland airport) 6/6/19	
06/13/19	J N EDEL CLE 90.00 Parking expenses Park at Airport regarding travel to Houston for preparations for Confirmation Hearing. 6/6/19	
06/20/19	H LENNOX CLE 48.00 Parking expenses At Hopkins while in Houston to prepare for and attend hearing. 6/6/19	
	<b>Parking expenses Subtotal</b>	<b>393.00</b>
<b>TAXI FARE</b>		
06/13/19	R W HAMILTON COL 14.30 Taxi fare Travel to Houston, TX from Philadelphia, PA for Confirmation Hearing--to Office from Hotel 6/5/19	
06/13/19	R W HAMILTON COL 9.00 Taxi fare Travel to Houston, TX from Philadelphia, PA for Confirmation Hearing--to Restaurant 6/5/19	
06/13/19	R W HAMILTON COL 34.76 Taxi fare Travel to Houston, TX from Philadelphia, PA for Confirmation Hearing--to Houston Airport 6/6/19	
06/13/19	M C CORCORAN COL 69.84 Taxi fare from airport to hotel 6/3/19	
06/13/19	M C CORCORAN COL 9.93 Taxi fare from hotel to hearing 6/6/19	
06/13/19	O S ZELTNER CLE 19.35 Taxi fare Travel to Houston for confirmation hearing 6/5/19 (from Bankruptcy Courthouse to JD office) 6/5/19	
06/13/19	O S ZELTNER CLE 39.06 Taxi fare Travel to Houston for confirmation hearing 6/6/19 (from hotel to Houston airport) 6/6/19	
06/13/19	J N EDEL CLE 44.98 Taxi fare from Hotel to Airport for Confirmation Hearing. 6/2/19	
06/13/19	J N EDEL CLE 33.35 Taxi fare to Airport from Hotel for Confirmation Hearing. 6/6/19	
06/20/19	H LENNOX CLE 71.10 Taxi fare From airport to office in Houston to prepare for and attend hearing. 6/4/19	
06/20/19	H LENNOX CLE 6.38 Taxi fare From restaurant to hotel. 6/5/19	
06/20/19	H LENNOX CLE 27.98 Taxi fare From hotel to airport. 6/6/19	
06/20/19	T HOFFMANN CHI 48.45 Taxi fare Houston, TX. Attend sale hearing and related meetings. 6/3/19	
06/20/19	T HOFFMANN CHI 21.80 Taxi fare From sale hearing to restaurant 6/5/19	
06/20/19	T HOFFMANN CHI 88.01 Taxi fare From airport to sale hearing 6/5/19	
06/20/19	T HOFFMANN CHI 52.50 Taxi fare To airport from sale hearing 6/6/19	
06/20/19	G M HUNTER CLE 104.25 Taxi fare From airport to home on June Houston trip. 6/6/19	
06/20/19	G M HUNTER CLE 106.22 Taxi fare From office to airport on June Houston trip. 6/5/19	

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06/20/19	G M HUNTER	CLE	20.75	
	Taxi fare From courthouse to office on June Houston trip. 6/5/19			
06/20/19	G M HUNTER	CLE	101.88	
	Taxi fare From airport to office on June Houston trip.6/4/19			
06/20/19	G M HUNTER	CLE	61.15	
	Taxi fare From office to airport on June Houston trip. 6/4/19			
	<b>Taxi Fare Subtotal</b>			<b>985.04</b>
<b>UNITED PARCEL SERVICE CHARGES</b>				
06/03/19	H LENNOX	CLE	71.74	
	United Parcel Services Charges.			
06/04/19	M C CORCORAN	COL	22.34	
	United Parcel Services Charges.			
06/10/19	H LENNOX	CLE	91.41	
	United Parcel Services Charges.			
	<b>United Parcel Service charges Subtotal</b>			<b>185.49</b>
	<b>Total</b>		<b>USD</b>	<b>25,996.13 **</b>

\*\* = Food, beverage and entertainment expense in accordance with I.R.C. Sect. 274(e)3, included in this amount is USD 2,744.76

**Grand Total** **USD** **25,996.13 \*\***

\*\* = Food, beverage and entertainment expense in accordance with I.R.C. Sect. 274(e)3, included in this amount is USD 2,744.76

**EXHIBIT E**

06/01/19	J N EDEL	1.30	682.50	Review and revise sale order with U.S. Department of Justice language (0.40); update objection tracker regarding same and Zurich counsel objection (0.60); communicate with Hoffmann regarding same (0.30).
06/01/19	T HOFFMANN	3.80	3,705.00	Review/analyze surety language from Brescia (Clark Hill) (0.50); draft/revise surety language for sale/confirmation order (1.20); communicate with Brescia and other sureties' counsel regarding plan and sale order language (0.30); review/analyze open issues from parent buyer and related materials (1.30); communicate with Yerramalli (Kramer Levin) regarding open issues (0.20); communicate with Lennox regarding sale and objection status (0.30).
06/01/19	G M HUNTER	3.70	2,960.00	Revisions to credit bid asset purchase agreement (1.10); call with lender counsel regarding same (0.40); further call with lender counsel regarding same (0.70); provide comments to sale declarations from asset disposition perspective, including related correspondence (0.40); call with Tywoniuk (WMLP) regarding same (0.20); call with JD working group regarding same (0.30); correspondence related to sale order matters (0.40); further comments to asset purchase agreement (0.20).
06/01/19	A KORDAS	2.50	1,812.50	Review/summarize objections to sale and committee settlement (1.00); update objections chart (0.50); draft/revise reply to sale objections (1.00).
06/01/19	H LENNOX	1.40	1,890.00	Multiple communications with Hoffmann, Hunter, Tywoniuk (WMLP) regarding status of open items for asset purchase agreement and sale order (1.20); communications with Hoffmann regarding surety matters (0.20).
06/02/19	J N EDEL	1.40	735.00	Communicate with Pederson regarding Kemmerer sale hearing summary (0.20); review and revise same (1.20).
06/02/19	T HOFFMANN	2.90	2,827.50	Review/analyze surety and other open sale issues (2.20); participate in call with Manoukian (SRZ), Kweskin (SRZ), Lennox and Zeltner regarding plan and sale status (0.70).
06/02/19	G M HUNTER	4.10	3,280.00	Correspondence regarding transaction process (0.50); call with lenders' counsel and related correspondence (1.00); further calls with lenders' counsel regarding same (0.90); call with Hoffmann regarding same (0.20); various correspondence with lenders' counsel regarding open matters (1.50).
06/02/19	H LENNOX	1.40	1,890.00	Conference call with SRZ team, Hoffmann, Hunter regarding status of asset purchase agreement and resolution of Newco comments (1.00); follow-up with Tywoniuk (WMLP) regarding same (0.40).
06/02/19	O B PEDERSEN	3.10	1,240.00	Draft hearing summary for credit bid sale (2.20); revise same (0.90).
06/03/19	M T BARRIOS	0.30	90.00	Coordinate filing of declarations of Tywoniuk (WMLP), Cowan (Lazard) and Campagna (A&M).
06/03/19	J N EDEL	1.60	840.00	Various communications with Manoukian, Kweskin, Knight (all SRZ), Hoffmann regarding proposed language to sale order (0.30); review and analyze revisions to sale order (0.60); various communications with Etzel (Vedder Price), Stiff (Wolcott Rivers), Koncar (A&M) regarding outstanding cure objections and resolutions thereof (0.70).
06/03/19	T HOFFMANN	8.20	7,995.00	Review/analyze sale documents and related formal and informal objections (4.80); communicate with Williams (Manier & Herod), Brescia (Zurich counsel), Early (Stites & Harbison), Kweskin and Manoukian (both SRZ) regarding surety language for confirmation order (0.60); communicate with Manoukian and Bowler (Holland & Hart) regarding surety language for sale order (0.60); communicate with Brescia, Manoukian and Bowler (0.30); separate communications with Manoukian and Bowler (0.50); review/revise surety language (0.90); prepare materials for sale hearing (0.50).

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06/03/19	G M HUNTER	2.80	2,240.00
	Review sale-related motions and related correspondence and call (1.30); various communications with lender counsel regarding finalization of asset purchase agreement (1.50).		
06/03/19	A KORDAS	4.20	3,045.00
	Draft/revise reply to sale objections (1.40); correspond with Corcoran regarding same (0.10); review/summarize additional cure and sale objections (1.50); update draft reply (1.00); correspond with Corcoran regarding matter (0.20).		
06/03/19	H LENNOX	3.20	4,320.00
	Review/analyze Newco objection to sale (0.30); multiple conferences with Pesce (Kirkland & Ellis), Manoukian (SRZ), JD team regarding same (2.90).		
06/03/19	M F PODOLSKY	1.40	595.00
	Review SRZ draft of schedules and attachments and provide comments.		
06/04/19	J N EDEL	6.90	3,622.50
	Various communications with Manoukian, Kweskin, Knight (all SRZ), Hoffmann regarding revisions to sale order and negotiated language related thereto (1.20); review and analyze various proposed revisions to same (0.70); review and revise sale order (1.70); draft notices of filing of executed asset purchase agreement (0.80) and revised sale order (0.90) related to Kemmerer sale and coordinate filing of notice of executed asset purchase agreement (0.50); various communications with Stiff (Wolcott Rivers), Hunter regarding treatment of post petition contract under asset purchase agreement (0.70); various communications with Dickson (Donlin), Lennox regarding notice of Kemmerer sale motion (0.40).		
06/04/19	T HOFFMANN	10.40	10,140.00
	Review/analyze open issues from parent lenders with respect to sale and plan (2.00); communicate with Lennox and Zeltner regarding open issues (0.30); review/analyze surety language from Zurich counsel (0.80); review/analyze TSAs and related items (1.00); multiple meetings with Hillman (Proskauer), Manoukian, Kweskin, (both SRZ) and others regarding sale order and related items and open issues (3.20); review/analyze edits to surety language (0.30); review/analyze issues relating to employee transfer (0.50); participate in conference call with Pesce (Kirkland & Ellis), Manoukian, Yerramalli (Kramer Levin) and others regarding open sale issues (1.10); communicate with Tenenbaum (U.S. Department of Justice) regarding sale order (0.20); review/analyze final version of asset purchase agreement (0.40); prepare hearing notes for sale hearing (0.60).		
06/04/19	G M HUNTER	9.50	7,600.00
	Attend negotiation and preparation meetings in connection with sale hearing and plan confirmation.		
06/04/19	H LENNOX	2.10	2,835.00
	Conference with Hoffmann, Corcoran, Hunter regarding Newco and asset purchase agreement issues (0.70); multiple follow-up communications with Pesce (Kirkland & Ellis), Manoukian (SRZ), Tywoniuk (WMLP), Hoffmann, Corcoran regarding same (1.40).		
06/04/19	H P OSTER	0.30	120.00
	Draft signature pages for Kemmerer asset purchase agreement.		
06/04/19	M F PODOLSKY	2.80	1,190.00
	Finalize disclosure schedules for signing of asset purchase agreement.		
06/04/19	C L SMITH	0.70	245.00
	Communications with Edel regarding filing of asset purchase agreement (0.10); prepare same for filing and e-file same (0.60).		
06/05/19	J N EDEL	4.70	2,467.50
	Communicate with Hoffmann regarding Kemmerer sale order (0.30); collect and prepare documents regarding same for hearing (0.70); participate in negotiations related to Kemmerer sale order with Manoukian (SRZ), Yerramalli (Kramer Levin), Hoffmann (3.70).		
06/05/19	T HOFFMANN	8.30	8,092.50
	Meet with Manoukian (SRZ), Yerramalli (Kramer Levin) and others regarding sale order and related items (6.00); review/analyze revised sale order language (0.90); review/analyze U.S. Department of Justice changes to sale order (0.20); review/analyze Chubb insurance issues (0.50); communicate with Simkulak (Duane Morris) regarding sale order and related items (0.70).		

Asset Disposition		Page 3	
06/05/19	H LENNOX	0.90	1,215.00
	Communications with JD team regarding status of settlement discussions with Newco and Zurich counsel (0.50); communications with Pesce (Kirkland & Ellis), Manoukian (SRZ) regarding same (0.40).		
06/06/19	H P OSTER	4.20	1,680.00
	Meet with Podolsky and Hunter regarding closing asset purchase of Kemmerer (0.90); attend call with lenders' counsel regarding same (0.50); draft and revise closing checklist (2.30); compile closing deliverable documents (0.50).		
06/06/19	M F PODOLSKY	1.90	807.50
	Review and provide comments on draft closing checklist (1.30), meet with Oster to discuss closing process (0.30), attend closing checklist call with Schulte (0.30).		
06/07/19	M F PODOLSKY	1.30	552.50
	Assist company in KYC documentation process (0.60); review closing checklist and drafts of closing deliverables (0.70).		
06/10/19	T HOFFMANN	0.40	390.00
	Review/analyze issues relating to transition services agreement and termination (0.20); communicate with Tywoniuk (WMLP), Lennox, Edel and Hunter regarding transition services agreement (0.20).		
06/10/19	H P OSTER	1.10	440.00
	Attend call with lenders' counsel regarding closing Kemmerer asset purchase (0.50); revise closing checklist regarding same (0.60).		
06/10/19	M F PODOLSKY	5.10	2,167.50
	Review and provide comments on drafts of closing deliverables (4.40); attend call with Schulte and Holland and Hart teams regarding same (0.50); discuss closing process with Hunter (0.20).		
06/10/19	O S ZELTNER	0.80	480.00
	Communications with Lennox, Hoffmann, Hunter, Podolsky, Tywoniuk (WMLP) regarding sale closing matters (0.60); review closing checklist regarding same (0.20).		
06/11/19	T HOFFMANN	0.80	780.00
	Review/analyze closing items and related materials, including bonding issues (0.60); communicate with Lennox and others regarding open closing items (0.20);		
06/11/19	H LENNOX	0.30	405.00
	Communications with Tywoniuk (WMLP), Hoffmann regarding closing matters.		
06/11/19	H P OSTER	5.70	2,280.00
	Attend closing checklist call with purchaser counsel regarding Kemmerer asset purchase (0.40); draft director resolution regarding same (0.30); revise assignment and assumption agreements regarding same (3.90); review purchased contracts schedule regarding same (1.10).		
06/11/19	M F PODOLSKY	5.50	2,337.50
	Review drafts of closing deliverables and provide comments to finalize ancillary agreements (3.80); prepare updated employee list and redline changes against previous list (0.70); follow up with company and Holland & Hart regarding bonding amount (0.30); review updated draft of funds flow (0.40); attend closing checklist call with Schulte and Holland & Hart (0.30).		
06/12/19	J N EDEL	0.50	262.50
	Various communications with Hunter, Zeltner regarding closing of Kemmerer sale (0.20); communicate with Stiff (Wolcott Rivers), Podolsky regarding disclosure schedules (0.30).		
06/12/19	T P FITZSIMONS	0.50	487.50
	Communications with Podolsky regarding status of closing (0.30); review and revise closing checklist (0.20).		
06/12/19	T HOFFMANN	0.30	292.50
	Review/analyze open closing issues and related documents.		
06/12/19	H LENNOX	0.60	810.00
	Communications with Tywoniuk (WMLP), Zeltner, Podolsky, Hoffmann regarding closing issues and timing.		



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06/12/19	H P OSTER	3.50	1,400.00
	Attend closing checklist call with purchaser counsel regarding Kemmerer asset purchase (0.50); revise and update closing checklist regarding same (1.60) revise closing deliverable documents regarding same (0.80); compile execution version of closing documents regarding same (0.60).		
06/12/19	M F PODOLSKY	5.10	2,167.50
	Attend closing checklist call with Schulte and Holland & Hart teams (0.30); prepare final forms of corporate closing deliverables and follow up with company on open items (3.90); discuss closing process and checklist with Oster (0.30); review and provide comments on updated closing checklist (0.60).		
06/13/19	H P OSTER	0.60	240.00
	Revise and compile execution versions of ancillary documents for Kemmerer asset sale.		
06/13/19	M F PODOLSKY	2.60	1,105.00
	Finalize corporate and real property closing deliverables.		
06/14/19	H LENNOX	0.30	405.00
	Communications with Brescia (Clark Hill), Manoukian (SRZ) regarding Coal Act bond and collateral.		
06/14/19	H P OSTER	0.80	320.00
	Attend closing call with purchaser counsel regarding Kemmerer asset sale (0.50); research relevant dissolution statutes regarding same (0.30).		
06/14/19	M F PODOLSKY	2.30	977.50
	Communications with Schulte team on closing deliverables status (0.30); annotate closing checklist in preparation for closing checklist call (0.70); attend closing checklist call with Schulte and Holland & Hart (0.20); meet with Oster to discuss dissolution documents (0.40); attend call with Kirkland & Ellis tax team regarding dissolution (0.40); prepare summary of closing updates for WMLP (0.30).		
06/17/19	J N EDEL	1.30	682.50
	Communicate with Hoffmann regarding notice of closing of Kemmerer sale (0.20); draft same (1.10).		
06/17/19	T P FITZSIMONS	0.70	682.50
	Communications with Podolsky and Zeltner regarding dissolution (0.40); communications with Rubin regarding dissolution (0.10); communications with Podolsky regarding dissolution (0.20).		
06/17/19	H P OSTER	2.90	1,160.00
	Attend closing call with purchaser counsel regarding Kemmerer asset sale (0.30); meet with Podolsky regarding dissolution of Westmoreland entities (0.40); draft signature pages for Kemmerer closing documents (0.30); draft written consents for dissolution of Westmoreland entities (1.90).		
06/17/19	M F PODOLSKY	5.20	2,210.00
	Attention to closing process and timing (0.80); review organizational documents and Kirkland & Ellis drafts of dissolution/stock cancellation documents (3.70); attend call with FitzSimons and Zeltner regarding dissolution and unit cancellation documents (0.50); attend closing update call with Schulte and Holland & Hart (0.20).		
06/18/19	J N EDEL	0.60	315.00
	Various communications with Podolsky, Oster regarding closing of sale (0.30); review and revise notice of closing of sale regarding same (0.30).		
06/18/19	T P FITZSIMONS	0.30	292.50
	Communications with Podolsky regarding dissolution.		
06/18/19	H P OSTER	1.50	600.00
	Attend closing call with purchaser counsel regarding Kemmerer asset sale (0.30); compile execution versions of ancillary closing documents for same (0.90); revise dissolution documents regarding same (0.30).		
06/18/19	M F PODOLSKY	4.60	1,955.00
	Draft dissolution and unit cancellation documents (3.70); attend closing update call with Schulte and Holland & Hart (0.20); follow up with Kirkland & Ellis team regarding cancellation documents (0.40); discuss cancellation documents with Freeman (0.30).		
06/18/19	J P SAMBLANET	1.50	825.00
	Review Kemmerer credit bid documentation.		

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06/19/19	T P FITZSIMONS Review and revise unit cancellation notices (0.20); correspondence with Podolsky regarding same (0.10); communications with Podolsky regarding closing (0.20); communications regarding closing (0.20).	0.70	682.50
06/19/19	H P OSTER Attend closing call with opposing counsel regarding Kemmerer asset sale (0.20); revise and compile execution versions of ancillary closing documents for same (1.90); revise dissolution documents regarding same (0.40); update closing checklist regarding same (0.80).	3.30	1,320.00
06/19/19	M F PODOLSKY Continue drafts of dissolution and unit cancellation documents (1.30); prepare final closing documents and prepare for pre-closing call (2.10); attend call with Schulte and Holland & Hart to discuss closing (0.10).	3.50	1,487.50
06/20/19	J N EDEL Various communications with Manoukian, Kweskin, Knight (all SRZ), Hillman (Proskauer), Tywoniuk (WMLP), Lennox, Hoffmann, Zeltner regarding notice of closing of sale (0.30); review and revise same (0.40).	0.70	367.50
06/20/19	T P FITZSIMONS Attend pre-closing conference call (0.40); review and revise resolutions and consent (0.70).	1.10	1,072.50
06/20/19	H LENNOX Communications with Podolsky, Zeltner, Manoukian (SRZ) regarding closing matters.	0.50	675.00
06/20/19	H P OSTER Attend closing call with purchaser counsel regarding Kemmerer asset sale (0.30); revise and compile execution versions of ancillary closing documents for same (2.50); revise dissolution documents regarding same (0.30); update closing checklist regarding same (0.20).	3.30	1,320.00
06/20/19	M F PODOLSKY Attend pre-closing call (0.30); review and analyze bonding documentation for closing of Kemmerer sale (1.20); prepare and review final executed versions of closing documents (0.80); finish drafts of WMLP and WMGP dissolution documents and unit cancellation documents (1.40); prepare for pre-closing call (0.40).	4.10	1,742.50
06/21/19	J N EDEL Participate in closing call regarding Kemmerer sale (0.20); finalize notice of closing of Kemmerer sale, including schedule of contracts to same (0.40); various communications with Manoukian, Kweskin, Knight (all SRZ), Hillman (Proskauer), Lennox, Hoffmann, Zeltner, Podolsky regarding same (0.80); various communications with Barrios, Smith regarding filing of same (0.30); coordinate filing of same (1.30).	3.00	1,575.00
06/21/19	T P FITZSIMONS Closing conference call (0.20); telephone conference with Podolsky (0.10).	0.30	292.50
06/21/19	H LENNOX Participate in closing call (0.20); communications with Podolsky, Manoukian (SRZ), Farrell (A&M) regarding closing matters (0.40).	0.60	810.00
06/21/19	H P OSTER Communications with JD team regarding closing of Kemmerer asset purchase.	0.20	80.00
06/21/19	M F PODOLSKY Attend closing call (0.20); review final executed closing documents and circulate (0.90); analyze assigned contracts issue (0.30).	1.40	595.00
06/21/19	C L SMITH Communicate with Edel regarding filing of notice of closing of Kemmerer sale (0.10); e-file same (0.10).	0.20	70.00
<b>TOTAL</b>		<b>179.60</b>	<b>USD 119,275.00</b>

06/04/19	J N EDEL	2.30		1,207.50
	Various communications with Manoukian, Kweskin, Knight (all SRZ), Wodrich (Houlihan Lokey), Koncar, Esposito (both A&M), Stiff (Wolcott Rivers), Mayer (Ross Banks), Podolsky regarding disputed cure amounts and treatment of additional contracts (1.60); review and analyze revised schedules related to Kemmerer asset purchase agreement (0.40); review and analyze Wheeler agreement (0.30).			
06/11/19	J N EDEL	0.40		210.00
	Various communications with Stiff (Wolcott Rivers), Podolsky regarding disclosure schedules.			
06/18/19	J N EDEL	0.70		367.50
	Various communications with Manoukian, Kweskin, Knight (all SRZ), Farrell, Koncar (both A&M), Lennox, Hoffmann, Zeltner regarding cure amounts (0.40); review and analyze communications and information regarding same (0.30).			
06/19/19	J N EDEL	0.90		472.50
	Various communications with Knight (SRZ), Wertz (Jackson Walker), Koncar, Esposito (both A&M), Zeltner regarding cure costs (0.60); review and analyze information related to same (0.30).			
06/19/19	O S ZELTNER	0.30		180.00
	Communications with Lennox, Edel, Wertz (Jackson Walker) regarding assigned contracts and cure amount matters.			
06/20/19	J N EDEL	0.30		157.50
	Various communications with Koncar (A&M), Wertz (Jackson Walker), Zeltner regarding payment to lease counterparty.			
	<b>TOTAL</b>	<b>4.90</b>	<b>USD</b>	<b>2,595.00</b>

## Business Operations

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06/11/19	M J ANDREINI	0.40		390.00
	Communications with Lennox regarding notice issues under D&O policy (0.20); review communications regarding same (0.10); review D&O policy (0.10).			
06/11/19	H LENNOX	0.20		270.00
	Communications with Andreini regarding insurance matters.			
06/12/19	M J ANDREINI	0.10		97.50
	Conference with Lennox regarding D&O insurance matters.			
06/12/19	H LENNOX	0.20		270.00
	Communications with Tywoniuk (WMLP), Andreini regarding insurance matters.			
	<b>TOTAL</b>	<b>0.90</b>	<b>USD</b>	<b>1,027.50</b>

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06/01/19	J N EDEL	1.00		525.00
	Various communications with Koenig (Kirkland & Ellis), Manoukian, Kweskin (both SRZ), Lennox, Hoffmann, Corcoran, Zeltner regarding motion for final decree (0.60); review and analyze changes to same (0.40).			
06/02/19	J N EDEL	0.40		210.00
	Various communications with Pesce, Koenig (both Kirkland & Ellis), Lennox, Corcoran, Zeltner regarding case closing motion and revisions thereto.			
06/18/19	O S ZELTNER	0.40		240.00
	Communications with Lennox, Tywoniuk (WMLP) regarding Liquidation Trust engagement (0.20); revise Liquidation Trust engagement letter (0.20).			
	<b>TOTAL</b>	<b>1.80</b>	<b>USD</b>	<b>975.00</b>

06/07/19	J N EDEL	0.50	262.50
	Various communications with Hancock (claimant), Esposito, Koncar (both A&M) regarding notices.		
06/10/19	J N EDEL	0.40	210.00
	Communicate with Hancock (claimant), Koncar (A&M) regarding notices received.		
06/11/19	J N EDEL	5.20	2,730.00
	Various communications with Allred (Lincoln County), Koncar (A&M), Hoffmann regarding audit claim (0.70); draft agreement resolving same (2.10); review and analyze claims and information related to same (1.30); various communications with Stiff (Wolcott Rivers), Farrell (A&M) regarding Ohio CAT/Wheeler claims (0.60); review and analyze information related to same (0.50).		
06/11/19	T HOFFMANN	0.80	780.00
	Review/analyze audit claims relating to severance and production taxes (0.50); communicate with Edel regarding related stipulation and other items (0.30).		
06/12/19	J N EDEL	4.30	2,257.50
	Various communications with Stiff (Wolcott Rivers), Farrell (A&M), Buchta regarding Wheeler/Ohio CAT claims (0.90); various communications with Farrell (A&M), Allred (Lincoln County counsel), Hoffmann regarding settlement of tax claims related to Kemmerer mine (0.60); review and analyze claims and information related to same (1.70); review and revise settlement related to same (0.80); various communications with Donlin Recano, Wertz (Jackson Walker), Zeltner regarding filing of claims objections and noticing thereof (0.30).		
06/13/19	J N EDEL	1.60	840.00
	Various communications with Farrell (A&M), Buchta regarding administrative claims (0.40); review and revise proposed stipulated order resolving same (1.20).		
06/14/19	J N EDEL	2.60	1,365.00
	Various communications with Allred (Lincoln County counsel), Farrell, Koncar, Esposito (all A&M), Hoffmann regarding Wyoming tax claims (0.80); review and analyze claims and information related to same (0.60); review and revise stipulation and agreed order regarding same (0.90); review and revise stipulation and agreed order resolving administrative claim (0.30).		
06/14/19	T HOFFMANN	0.40	390.00
	Review/analyze issues relating to production taxes (0.20); communicate with Edel and Farrell (A&M) regarding production tax stipulation (0.20).		
06/17/19	J N EDEL	3.00	1,575.00
	Various communications with Farrell, Koncar, Esposito (all A&M), Hoffmann regarding Lincoln County tax claims (0.60); review and analyze information related to same (0.30); review and revise stipulation related to same (0.20); review and revise stipulation and agreed order resolving administrative claim (0.70); communicate with Buchta regarding same (0.80); review and analyze stipulation withdrawing administrative claim (0.40).		
06/18/19	J N EDEL	2.70	1,417.50
	Various communications with Allred (Lincoln County counsel), Farrell, Koncar, Esposito (all A&M), Hoffmann, Zeltner regarding tax claims filed by Wyoming and Lincoln County (0.80); review and analyze information related to same (0.30); review and revise stipulation related to same (1.60).		
06/18/19	O S ZELTNER	0.30	180.00
	Communications with Hoffmann, Edel regarding Wyoming tax claim matters.		
	<b>TOTAL</b>	<b>21.80</b>	<b>USD 12,007.50</b>

06/14/19	M F PODOLSKY	1.00	425.00
	Prepare for Conflicts Committee call regarding updates on closing (0.70); attend conflicts committee call (0.30).		
06/14/19	O S ZELTNER	1.10	660.00
	Attend telephonic Conflicts Committee meeting (0.40); draft minutes of same (0.70).		
06/19/19	H LENNOX	0.20	270.00
	Review/analyze and revise 6/14 minutes and send meeting notice.		
06/20/19	T P FITZSIMONS	0.30	292.50
	Attend Conflicts Committee call.		
06/20/19	H LENNOX	0.40	540.00
	Conflicts Committee meeting and follow-up with Tywoniuk (WMLP) (0.30); review minutes (0.10).		
06/20/19	M F PODOLSKY	0.30	127.50
	Attend Conflicts Committee call.		
06/20/19	O S ZELTNER	0.70	420.00
	Attend telephonic Conflicts Committee meeting (0.20); draft minutes of same (0.50).		
	<b>TOTAL</b>	<b>4.00</b>	<b>USD 2,735.00</b>

06/03/19	H LENNOX	1.10	1,485.00
	Plan and prepare for 6/5 hearing (0.50); conferences with Pesce (Kirkland & Ellis) regarding same (0.20); review and revise agendas regarding same (0.40).		
06/04/19	R W HAMILTON	2.00	1,900.00
	Prepare for confirmation and Kemmerer sale hearing.		
06/04/19	H LENNOX	2.30	3,105.00
	Plan and prepare for 6/5 hearing (1.50); conference with JD team regarding settlement updates and conduct of hearing (0.80).		
06/05/19	M C CORCORAN	9.90	8,415.00
	Prepare for and attend confirmation and sale hearing.		
06/05/19	J N EDEL	1.70	892.50
	Attend confirmation and sale hearing (partial).		
06/05/19	R W HAMILTON	7.80	7,410.00
	Attend sale and confirmation hearing.		
06/05/19	R W HAMILTON	2.00	1,900.00
	Communications with Corcoran, Hoffmann, Lennox to prepare for confirmation and sale hearing.		
06/05/19	T HOFFMANN	1.30	1,267.50
	Prepare hearing notes for sale hearing.		
06/05/19	T HOFFMANN	0.50	487.50
	Attend and participate in sale hearing (partial).		
06/05/19	G M HUNTER	9.50	7,600.00
	Prepare for and attend sale and plan confirmation hearings, including related negotiation and documentation.		
06/05/19	H LENNOX	9.60	12,960.00
	Plan and prepare for (including meetings with lender counsel) (3.10) and attend (including negotiations) (6.50) hearing on settlements, Kemmerer sale, plan.		
06/05/19	O S ZELTNER	9.70	5,820.00
	Prepare for and participate in plan confirmation and Kemmerer sale hearing, including negotiations and meetings.		
06/06/19	C L SMITH	0.20	70.00
	Prepare and e-file order for hearing transcript (0.10); communications with court transcriber regarding same (0.10).		
	<b>TOTAL</b>	<b>57.60</b>	<b>USD 53,312.50</b>



## Employment and Fee Applications

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06/07/19	O S ZELTNER	2.30	1,380.00
	Review May invoice for compliance with applicable rules and guidelines.		
06/08/19	O S ZELTNER	0.50	300.00
	Communications with Lennox regarding interim and final fee applications (0.20); review invoices and prior filings regarding same (0.30).		
06/10/19	O S ZELTNER	1.60	960.00
	Review May invoice for conformity with applicable rules and procedures (1.40); communications with Green (Lazard) regarding final fee applications and related procedures (0.20).		
06/12/19	H LENNOX	2.00	2,700.00
	Review/analyze May fees and expenses for reasonableness and compliance with guidelines (1.60); address professional fee escrow and professional fee closing matters (.40).		
06/12/19	O S ZELTNER	0.50	300.00
	Draft third interim and final JD fee application.		
06/13/19	J N EDEL	6.20	3,255.00
	Various communications with Zeltner regarding final fee application (0.30); draft same, including review and analysis of related information (5.90).		
06/14/19	J N EDEL	6.20	3,255.00
	Various communications with Zeltner, Perez regarding final fee application (0.40); draft same, including review and analysis of prior applications and monthly bills (5.80).		
06/17/19	J N EDEL	0.60	315.00
	Various communications with Zeltner, Perez regarding final fee application (0.20); review and analyze revisions to same (0.40).		
06/17/19	I M PEREZ	2.00	1,000.00
	Revise third interim and final fee application draft (1.50); draft May fee statement (0.50).		
06/17/19	O S ZELTNER	0.20	120.00
	Communications with Edel, Perez regarding final fee application and May monthly fee statement.		
06/21/19	M T BARRIOS	0.30	90.00
	Review May monthly fee statement and file same.		
06/21/19	O S ZELTNER	0.40	240.00
	Review May monthly fee statement (0.20); communications with Lennox, Perez regarding same (0.10); serve same on notice parties (0.10).		
	<b>TOTAL</b>	<b>22.80</b>	<b>USD 13,915.00</b>

06/01/19	D W BERENS	4.10	1,742.50
	Draft witness and exhibit list for June 5 hearing (3.00); review and draft Tywoniuk (WMLP) declaration (1.10).		
06/01/19	M C CORCORAN	8.20	6,970.00
	Develop evidentiary presentation for confirmation and Kemmerer sale hearing (1.80); develop witness and exhibit list for confirmation and Kemmerer sale hearing and communicate with Berens regarding same (2.70); finalize and file stipulation regarding separation of documents transferred to WLB Purchaser from WMLP and communicate with Alonzo (Court) regarding same (0.20); develop motion to approve settlement and communicate with Edel regarding same (1.30); review/analyze confirmation and sale order surety language and communicate with Hoffmann regarding same (0.20); develop motion to approve settlement of CCU adversary proceeding (0.70); communicate with Lennox and Hoffmann regarding confirmation and Kemmerer sale issues (0.30); communicate with Tenenbaum (U.S. Department of Justice), Adipietro (Army Corps), Kern (Ohio), Kelly, Hughes, and Winters (all Squire) regarding settlement of CCU adversary proceeding (0.20); communicate with Hillman (Proskauer), Kweskin, White and Manoukian (all SRZ) regarding evidentiary presentation for confirmation and Kemmerer sale hearing (0.30); communicate with French, Pesce and Koenig (all Kirkland & Ellis) regarding witness and exhibit list for confirmation and Kemmerer sale hearing (0.10); communicate with Hunter regarding evidentiary presentation for confirmation and Kemmerer sale hearing (0.20); communicate with Campagna (A&M) regarding June 5th hearing (0.10); communicate with Tywoniuk (WMLP) regarding evidentiary presentation for confirmation and Kemmerer sale hearing (0.10).		
06/02/19	D W BERENS	3.50	1,487.50
	Analyze and collect exhibits for use in June 5 hearing (1.20); draft witness and exhibit list for same (1.30); review and draft Tywoniuk (WMLP) declaration (1.00).		
06/02/19	M C CORCORAN	9.20	7,820.00
	Communicate with Singer, Kane and Winters (all Squire) regarding settlement of CCU adversary proceeding (0.40); communicate with Manoukian and Kweskin (both SRZ) regarding settlement of CCU adversary proceeding (0.30); communicate with Tywoniuk (WMLP) regarding settlement of CCU adversary proceeding (0.10); communicate with Koenig (Kirkland & Ellis) regarding settlement of CCU adversary proceeding (0.10); communicate with Singer (Squire) regarding settlement CCU adversary proceeding (0.20); communicate with Hamilton regarding evidentiary issues for confirmation and Kemmerer sale hearing (0.10); communicate with Berens regarding witness and exhibit list for June 5th hearing (0.30); communicate with Manoukian, Mitchell, Kweskin (all SRZ) and Hillman (Proskauer) regarding evidentiary issues for confirmation and Kemmerer sale hearing (0.30); communicate with French, Pesce and Koenig (all Kirkland & Ellis) regarding evidentiary issues for confirmation and Kemmerer sale hearing (0.20); communicate with Cavanaugh (Jackson Walker), Pesce and Koenig (both Kirkland & Ellis) regarding settlement of CCU adversary proceeding (0.20); communicate with Campagna and Farrell (both A&M) regarding confirmation hearing (0.20); communicate with Cowan (Lazard) regarding confirmation hearing (0.10); develop motion to approve settlement of CCU adversary proceeding (0.70); communicate with Lennox regarding confirmation issues (0.10); communicate with Hoffmann regarding confirmation issues (0.10); develop evidentiary presentation for confirmation and Kemmerer sale hearing (3.70); develop witness and exhibit list for confirmation and Kemmerer sale hearing and communicate with Berens regarding same (2.10).		
06/02/19	R W HAMILTON	0.10	95.00
	Telephone conference with Corcoran regarding witness preparation for sale hearing.		
06/02/19	H LENNOX	0.30	405.00
	Telephone conference with Corcoran regarding CCU settlement.		
06/03/19	D W BERENS	2.60	1,105.00
	Analyze and collect exhibits for use in June 5 hearing (1.10); draft witness and exhibit list for same (1.50).		
06/03/19	M C CORCORAN	9.50	8,075.00
	Develop evidentiary presentation for Kemmerer sale and confirmation hearing (4.50); prepare for Kemmerer sale and confirmation hearing (3.20); communicate with Singer, Hughes and Kane (all Squire), U.S. Department of Justice and Ohio Attorney General's office regarding settlement of CCU adversary proceeding (1.50); communicate with Singer (Squire) regarding settlement of CCU adversary proceeding (0.20); communicate with Williams (Rumberger) regarding objections to confirmation and committee settlement (0.10).		

06/03/19	R W HAMILTON	1.80	1,710.00
	Communications with Corcoran and Lennox regarding litigation strategy for confirmation and sale hearing and settlement negotiations regarding same.		
06/04/19	D W BERENS	3.20	1,360.00
	Analyze and collect exhibits for use in June 5 hearing (1.40); review and analyze stalking horse asset purchase agreement (0.30); review and analyze credit bid asset purchase agreement (0.30); draft demonstrative comparing bonding provisions of stalking horse asset purchase agreement and credit bid asset purchase agreement (1.20).		
06/04/19	M C CORCORAN	15.00	12,750.00
	Develop evidentiary presentation for Kemmerer sale and confirmation hearing (4.20); prepare for Kemmerer sale and confirmation hearing (5.90); prepare Campagna (A&M) for testimony at confirmation hearing (1.50); prepare Tywoniuk (WMLP) for testimony at Kemmerer sale and confirmation hearing (2.00); prepare Song (Donlin) for testimony at Kemmerer sale hearing (0.70); communicate with U.S. Department of Justice and Ohio Attorney General's office regarding settlement of CCU adversary proceeding (0.50); communicate with Singer (Squire) regarding settlement of CCU adversary proceeding (0.20).		
06/05/19	M C CORCORAN	1.10	935.00
	Communicate with Tenenbaum (U.S. Department of Justice), Kern (Ohio), and Singer (Squire) regarding settlement of CCU adversary proceeding (0.40); communicate with Singer (Squire) regarding settlement of CCU adversary proceeding (0.20); prepare Cowan (Lazard) for testimony at Kemmerer sale hearing (0.50).		
06/07/19	M C CORCORAN	1.40	1,190.00
	Develop stipulation of dismissal for CCU adversary proceeding (1.00); communicate with Kern, Idzkowski (both Ohio), Tenenbaum (U.S. Department of Justice), and Singer (Squire) regarding stipulation of dismissal for CCU adversary proceeding (0.20); communicate with Singer and Hughes (both Squire) regarding implementation of CCU settlement agreement (0.10); communicate with Tywoniuk (WMLP) and Farrell (A&M) regarding implementation of CCU settlement agreement (0.10).		
06/10/19	M C CORCORAN	0.40	340.00
	Finalize stipulation and agreed order dismissing adversary proceeding and communicate with Alonzo (Court) regarding same (0.20); communicate with Tywoniuk (WMLP) and Farrell (A&M) regarding implementation of CCU settlement agreement (0.10); communicate with Hughes and Singer (both Squire) regarding implementation of CCU settlement agreement (0.10).		
06/11/19	M C CORCORAN	0.20	170.00
	Communicate with Manoukian and Knight (both SRZ) regarding implementation of CCU settlement (0.10); communicate with Jacoby (Kramer Levin) regarding receipt of WMGP Board files (0.10).		
06/13/19	M C CORCORAN	0.20	170.00
	Communications with Alonzo (Court) and Kern (Ohio) regarding dismissal of CCU adversary proceeding (0.10); communications Farrell (A&M) regarding implementation of CCU adversary proceeding (0.10).		
06/17/19	M C CORCORAN	0.10	85.00
	Communicate with Tywoniuk (WMLP) and Farrell (A&M) regarding dismissal of CCU adversary proceeding.		
	<b>TOTAL</b>	<b>60.90</b>	<b>USD 46,410.00</b>

## Non-Working Travel

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06/02/19	J N EDEL	5.90	3,097.50
	Travel from Cleveland, Ohio, to Houston, Texas for confirmation and sale hearing.		
06/02/19	O S ZELTNER	5.80	3,480.00
	Travel from Cleveland to Houston for confirmation and Kemmerer sale hearing.		
06/03/19	M C CORCORAN	3.50	2,975.00
	Travel from Columbus to Houston for Kemmerer sale and confirmation hearing.		
06/03/19	T HOFFMANN	4.80	4,680.00
	Travel from Chicago to Houston for sale hearing and related meetings.		
06/04/19	R W HAMILTON	5.30	5,035.00
	Travel to Houston from Philadelphia for confirmation and sale hearing.		
06/04/19	G M HUNTER	5.00	4,000.00
	Travel from Cleveland to sale hearing in Houston.		
06/04/19	H LENNOX	5.30	7,155.00
	Travel from Philadelphia to Houston for 6/5 hearing.		
06/05/19	T HOFFMANN	4.20	4,095.00
	Travel from Houston to Chicago following sale hearing.		
06/05/19	G M HUNTER	5.00	4,000.00
	Travel from Houston to Cleveland following 6/5 hearing.		
06/06/19	M C CORCORAN	4.00	3,400.00
	Return travel from Houston to Columbus following confirmation and Kemmerer sale hearing.		
06/06/19	J N EDEL	5.80	3,045.00
	Travel from Houston, Texas to Cleveland, Ohio after confirmation hearing.		
06/06/19	R W HAMILTON	5.00	4,750.00
	Return to Columbus from Confirmation Hearing in Houston.		
06/06/19	H LENNOX	4.30	5,805.00
	Travel from Houston to Cleveland following 6/5 hearing.		
06/06/19	O S ZELTNER	5.60	3,360.00
	Travel from Houston to Cleveland following confirmation and Kemmerer sale hearing.		
	<b>TOTAL</b>	<b>69.50</b>	<b>USD 58,877.50</b>

06/01/19	J N EDEL	1.90	997.50
	Various communications with Freeman, Wertz (both Jackson Walker), Lennox, Corcoran, Hoffmann, Zeltner regarding potential settlement motion (0.70); review and revise same (1.20).		
06/01/19	T HOFFMANN	1.10	1,072.50
	Review/analyze revised plan and related documents (0.90); communicate with Zeltner regarding plan and confirmation order (0.20).		
06/01/19	H LENNOX	2.70	3,645.00
	Multiple communications with Hoffmann, Zeltner, Tywoniuk (WMLP), Pesce (Kirkland & Ellis) regarding confirmation and plan matters (1.50); review and comment on motion to close cases (0.40); review and comment on Tywoniuk (WMLP), Alessi declarations for confirmation and sale (0.80).		
06/01/19	O S ZELTNER	11.10	6,660.00
	Revise liquidation trust agreement (1.80); review SRZ comments to same (0.30); communications with Lennox, Hoffmann, Knight (SRZ), Morrison & Foerster and Kirkland & Ellis teams regarding same (0.30); revise plan of liquidation (3.70); review SRZ comments to same (0.40); review Morrison & Foerster comments to same (0.30); communications with Lennox, Hoffmann, Corcoran, Edel, Hillman (Proskauer) and Kweskin (SRZ), Morrison & Foerster, Kirkland & Ellis and Kramer Levin teams regarding same (1.60); communications with Corcoran regarding exclusivity motion (0.20); communications with Hoffmann, surety counsel regarding confirmation order language (0.50); review revisions to same (0.40); review draft Tywoniuk (WMLP) declaration (0.30); communications with Hoffmann, Keyes (SRZ), Simkulak (Duane Morris) regarding plan language (0.50); review case closing motion (0.30); review plan objections tracker (0.30); communications with Laduzinski, Rubin regarding tax comments to plan, confirmation order and liquidation trust agreement (0.20).		
06/02/19	J N EDEL	1.70	892.50
	Participate in call with Manoukian, Kweskin (both SRZ), Lennox, Hoffmann, Hunter regarding open issues with plan and asset purchase agreement (1.00); various communications with Song (DRC), Corcoran regarding tabulation affidavit (0.40); review and revise same (0.30).		
06/02/19	H LENNOX	3.00	4,050.00
	Multiple communications with Manoukian (SRZ), Hoffmann, Pesce (Kirkland & Ellis), Tywoniuk (WMLP) regarding case closing matters (2.60); communications with Pesce, Koenig (both Kirkland & Ellis) regarding case closing motion (0.30); review revised motion (0.10).		
06/02/19	O S ZELTNER	9.40	5,640.00
	Prepare confirmation hearing script and responses to objections (1.70); analyze statutes, case law and research regarding same (1.80); revise plan of liquidation (1.70); communications with Lennox, Hoffmann, Edel, Tenenbaum (U.S. Department of Justice), Manoukian and Kweskin (both SRZ), Simkulak (Duane Morris), Pesce and Koenig (both Kirkland & Ellis) regarding same (3.20); revise liquidation trust agreement per new SRZ comments (0.40); communications with Lennox, Hoffmann, Corcoran regarding confirmation and sale hearing preparation (0.30); communications with Lennox, Hoffmann, Kweskin (SRZ) regarding retained causes of action (0.30).		
06/03/19	J N EDEL	11.10	5,827.50
	Various communications with surety counsel, Chubb counsel, WLB purchaser, U.S. Department of Justice, Manoukian, Kweskin (both SRZ), Hillman (Proskauer), Lennox, Hoffmann, Corcoran, Zeltner regarding open items and language in confirmation order and objections thereto (2.60); draft notice of filing amended plan (0.70), proposed confirmation order (0.40), amended plan supplement (0.50) and coordinate filing of same (0.40); draft notice of entry of confirmation order (0.50) and occurrence of plan effective date (0.40); collect and prepare materials in preparation for hearing (1.70); review and analyze hearing transcripts for confirmation hearing (2.10); various communications with Stiff (Wolcott Rivers), Zeltner regarding releases in plan (0.60); review and analyze plan sections regarding same (0.30); various communications with Song (Donlin), Corcoran regarding voting report (0.30); review and analyze same (0.60).		
06/03/19	H LENNOX	3.70	4,995.00
	Multiple telephone conferences with Pesce (Kirkland & Ellis), Hillman (Proskauer), JD team, Manoukian (SRZ) regarding open plan and sale issues and path to resolve.		
06/03/19	C L SMITH	0.40	140.00
	Communications with Zeltner and Edel regarding filing of amended plan, proposed confirmation order and amended plan supplement (0.10); prepare and file same (0.30).		

06/03/19	O S ZELTNER	14.10	8,460.00
	Participate in confirmation hearing preparation with Corcoran, Kweskin (SRZ) and Campagna (A&M) (0.60); participate in confirmation hearing preparation with Song (DRC) (0.50); communications with Hoffmann, surety counsel regarding confirmation and sale order language (0.60); revise plan and confirmation order (3.10); various communications with Lennox, Hoffmann, Corcoran, Edel, Manoukian and Kweskin (both SRZ), Hillman (Proskauer), Mayer and Yerramalli (both Kramer Levin), Harris (Morrison & Foerster), Pesce and Koenig (both Kirkland & Ellis) regarding same (4.40); prepare plan supplement for filing (0.50); communications with Tywoniuk (WMLP) regarding liquidation trust budget (0.20); communications with McGehrin (Duane Morris), Keyes (SRZ) regarding plan comments and objection (0.30); draft confirmation hearing script and outline responses to objections (1.20); analyze case law and statutes regarding same (2.70).		
06/04/19	J N EDEL	6.10	3,202.50
	Various communications with Manoukian, Kweskin (both SRZ), Lennox, Hoffmann, Corcoran, Zeltner regarding revisions to plan and confirmation order (0.80); draft notices of filing revised plan (0.70) and confirmation order (0.50) and coordinate filing of same (0.70); collect and prepare materials for confirmation hearing (2.60); participate in call with Cavanaugh, Wertz (both Jackson Walker) regarding division confirmation hearing (0.40); various communications with Stiff (Wolcott Rivers), Zeltner regarding release provisions in plan (0.40).		
06/04/19	T HOFFMANN	1.40	1,365.00
	Review/analyze revised plan and related issues (0.90); communicate with Zeltner regarding revised plan (0.50).		
06/04/19	A KORDAS	1.70	1,232.50
	Prepare outline for plan confirmation hearing (1.40); confer with Zeltner regarding same (0.10); monitor docket for objections (0.20).		
06/04/19	C L SMITH	1.00	350.00
	Communications with Edel regarding filing of amended plan documents and proposed confirmation order (0.20); prepare same for filing and e-file same (0.80).		
06/04/19	O S ZELTNER	15.90	9,540.00
	Revise plan and confirmation order (2.30); communications with Lennox, Hoffmann, Corcoran, Edel, Manoukian and Kweskin (both SRZ), Hillman (Proskauer) McGehrin (Duane Morris), Yerramalli (Kramer Levin), Tenenbaum (U.S. Department of Justice) regarding same (3.30); communications with Cavanaugh and Wertz (both Jackson Walker) regarding confirmation hearing preparation (0.30); draft hearing outline and responses to objections (5.30); analyze pleadings, unreported orders, case law, memoranda, statutes and secondary sources regarding same (4.70).		
06/05/19	M T BARRIOS	0.10	30.00
	File notice of plan amendment.		
06/05/19	J N EDEL	4.70	2,467.50
	Various communications with Zeltner, Barrios regarding revisions to plan (0.40); coordinate filing of same (0.30); collect and prepare documents for hearing (3.80); review and revise confirmation order (0.20).		
06/06/19	J N EDEL	1.40	735.00
	Draft notice of entry of confirmation order (0.30); draft notice of occurrence of effective date (0.50); review and analyze information related to same (0.40); various communications with Hoffmann, Zeltner regarding same (0.20).		
06/06/19	O S ZELTNER	0.50	300.00
	Communications with Hunter, Podolsky, Tywoniuk (WMLP) regarding professional fee escrow account (0.30); communications with Lennox, Hoffmann, Hunter regarding plan effective date and sale closing task list (0.20).		
06/07/19	J N EDEL	2.20	1,155.00
	Various communications with Hoffmann, Zeltner regarding notice of confirmation order (0.30); various communications with Wertz, Cavanaugh, Freeman (all Jackson Walker), Zeltner regarding plan milestones (0.20); review and analyze plan provisions and draft chart related to same (1.70).		

06/07/19	O S ZELTNER	1.30	780.00
	Revise professional fee escrow agreement (0.30); communications with Hunter, Podolsky, Laduzinski, Rubin, Tywoniuk (WMLP), Wertz (Jackson Walker) regarding same (0.70); communications with Lennox, Edel regarding post-confirmation plan workstreams (0.30).		
06/09/19	J N EDEL	1.80	945.00
	Communicate with Wertz, Cavanaugh, Freeman (all Jackson Walker), Zeltner regarding plan effectiveness (0.20); draft checklist related to same (1.60).		
06/10/19	J N EDEL	2.10	1,102.50
	Various communications with Lennox, Hoffmann, Corcoran, Zeltner regarding plan effectiveness checklist (0.40); review and revise same (0.70); participate in call with Wertz, Freeman, Cavanaugh (all Jackson Walker) regarding same and workstreams (0.40); review and revise notice of occurrence of effective date and send to Jackson Walker team (0.60).		
06/10/19	H LENNOX	0.60	810.00
	Communications with Hunter, Tywoniuk (WMLP), Zeltner, Hoffmann regarding closing matters (0.30); review closing checklists (0.30).		
06/10/19	O S ZELTNER	2.10	1,260.00
	Call with Edel, Cavanaugh and Wertz (both Jackson Walker) regarding post-confirmation workstreams (0.30); communications with Wertz (Jackson Walker), Lennox, Hoffmann, Hunter, Podolsky regarding same (1.20); review and revise effective date checklist (0.30); communications with Hunter, Podolsky, Koenig (Kirkland & Ellis) regarding professional fee escrow agreement (0.30).		
06/11/19	O S ZELTNER	1.00	600.00
	Communications with Lennox, Hoffmann, Hunter, Edel, Podolsky, Koenig (Kirkland & Ellis) regarding post-confirmation workstreams and conditions to plan effective date (0.50); communications with Podolsky, Knight (SRZ) regarding professional fee escrow agreement (0.30); review A&M flow of funds analysis (0.20).		
06/12/19	J N EDEL	1.60	840.00
	Various communications with Wertz (Jackson Walker), Zeltner regarding conditions to plan effectiveness (0.60); review and revise notice of occurrence of effective date of plan (0.40); review and revise plan effectiveness checklist (0.40); communicate with Lennox, Hoffmann, Zeltner, Podolsky regarding same (0.20).		
06/12/19	O S ZELTNER	3.20	1,920.00
	Call with Edel, Wertz (Jackson Walker) regarding plan effective date tasks and coordination (0.40); communications with Lennox, Hoffmann, Edel, Podolsky, Farrell (A&M) regarding same (1.20); review SRZ comments to professional fee escrow agreement (0.30); revise same (0.30); communications with Lennox, Hoffmann, Laduzinski, Rubin, Pesce and Koenig (both Kirkland & Ellis), Tywoniuk (WMLP) regarding effective date and closing deliverables and timing (0.70); communications with Koenig (Kirkland & Ellis), Laduzinski, Rubin regarding tax matters related to sale and plan effectiveness (0.30).		
06/13/19	O S ZELTNER	1.90	1,140.00
	Communications with Lennox, Hoffmann, Edel, Farrell (A&M) regarding conditions to effectiveness of plan and sale closing matters (0.50); communications with Manoukian and Knight (both SRZ), Hillman (Proskauer), Lennox, regarding extension of deadline for effectiveness and closing (0.20); communications with Lennox, Hoffmann, Tywoniuk (WMLP) regarding professional fee escrow agreement (0.30); communications with Lennox, Laduzinski, Rubin, Koenig (Kirkland & Ellis) regarding tax matters related to plan and sale (0.60); communications with Manoukian and Knight (both SRZ), Laduzinski and Rubin regarding potential amendment to liquidation trust agreement (0.30).		
06/13/19	O S ZELTNER	1.50	900.00
	Draft engagement letter for liquidation trust (1.40); communications with Lennox regarding same (0.10).		
06/14/19	H LENNOX	1.00	1,350.00
	Communications with Laduzinski, Zeltner, Pesce (Kirkland & Ellis) regarding tax issues for plan (0.40); communications with Zeltner regarding plan closing issues (0.20); call with Tywoniuk (WMLP), Pesce (Kirkland & Ellis), Farrell (A&M) regarding plan and sale closing issues (0.40).		

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06/14/19	O S ZELTNER	1.50	900.00
	Communications with Wallace, Laduzinski, Rubin, Sexton and Pesce (both Kirkland & Ellis) regarding tax matters related to plan (0.70); communications with Lennox, Laduzinski, Rubin, Sexton and Pesce (both Kirkland & Ellis) regarding same (0.40); communications with Podolsky, Tywoniuk (WMLP), Knight (SRZ) regarding amendment to liquidation trust agreement (0.40).		
06/15/19	H LENNOX	0.20	270.00
	Communications with Pesce (Kirkland & Ellis), Laduzinski regarding tax issues for plan.		
06/15/19	M F PODOLSKY	0.30	127.50
	Review liquidation trust agreement amendment.		
06/17/19	J N EDEL	1.60	840.00
	Communicate with Zeltner regarding notice of amended plan supplement (0.10); draft same (0.30); various communications with Morales (Donlin), Farrell (A&M), Hoffmann, Zeltner regarding publication notices (0.60); review and revise same (0.60).		
06/17/19	H LENNOX	0.70	945.00
	Communications with Zeltner, Hunter, Podolsky, Tywoniuk (WMLP) regarding closing matters (0.40); review data from Tywoniuk (WMLP) regarding retiree costs (0.10); communications with Pesce (Kirkland & Ellis) regarding closing matters (0.20).		
06/17/19	M F PODOLSKY	1.00	425.00
	Update draft of escrow agreement and professional fee exhibit.		
06/17/19	O S ZELTNER	2.50	1,500.00
	Communications with Lennox, Edel, Podolsky, Marinuzzi (Morrison & Foerster), Manoukian (SRZ) regarding amendment to liquidation trust agreement (0.30); communications with Hoffmann, Podolsky, Oster, Kveskin and Knight (both SRZ) regarding professional fee escrow agreement (0.50); review revisions to same (0.10); review updated flow of funds and communicate with Podolsky regarding same (0.20); communications with Edel regarding notice of effective date and publication of same (0.20); communications with Farrell (A&M) regarding professional fee funding mechanics and analyze documents regarding same (0.30); review and revise WMLP dissolution resolutions (0.50); communications with FitzSimons, Podolsky, Oster regarding dissolution matters (0.40).		
06/18/19	M T BARRIOS	0.20	60.00
	File and coordinate service of amendment to liquidation trust agreement and communicate with Edel regarding same.		
06/18/19	J N EDEL	0.90	472.50
	Various communications with Zeltner, Oster, Barrios regarding plan supplement and filing thereof (0.30); review and revise same (0.20); coordinate filing of same (0.40).		
06/18/19	H LENNOX	1.60	2,160.00
	Communications with Pesce (Kirkland & Ellis), Tywoniuk (WMLP), Manoukian (SRZ), Zeltner regarding closing matters (1.20); communications with Pesce (Kirkland & Ellis), Sexton (Kirkland & Ellis), JD team regarding tax matters (0.40).		
06/18/19	O S ZELTNER	6.80	4,080.00
	Various communications with Lennox, Hoffmann, FitzSimons, Podolsky, Oster, Farrell (A&M) regarding plan effective date and closing matters (2.60); communications with Edel regarding amendment to liquidation trust agreement and related plan supplement (0.30); assemble execution version of same (0.20); review dissolution letters (0.30); communications with Podolsky regarding same (0.20); communications with Hoffmann, Podolsky, Marinuzzi (Morrison & Foerster), Pesce (Kirkland & Ellis), Farrell and Vitale (both A&M), Tomforde (DRC) regarding professional fee escrow agreement (1.60); revise same (0.30); communications with Lennox, Hoffmann, Wallace, Laduzinski, Rubin, Podolsky, Pesce and Sexton (both Kirkland & Ellis), Yerramalli (Kramer Levin) regarding entity dissolution matters (0.80); analyze plan and related documents regarding same (0.50).		
06/19/19	J N EDEL	0.30	157.50
	Communicate with Zeltner regarding escrow agreement and plan effective date.		
06/19/19	H LENNOX	0.70	945.00
	Communications with Zeltner, Podolsky, Manoukian (SRZ) regarding closing matters (0.40); conference with Pesce (Kirkland & Ellis) regarding same (0.20); review stock letters and communications with Podolsky regarding same (0.10).		



06/19/19	O S ZELTNER	8.90	5,340.00
	Review SRZ comments to professional fee escrow agreement (0.30); various communications with Lennox, Hoffmann, Podolsky, Manoukian and Knight (both SRZ), Pesce (Kirkland & Ellis), Marinuzzi (Morrison & Foerster), Tywoniuk (WMLP), Yoon (Citi) regarding same and analyze issues regarding same (2.70); revise same (1.20); various communications with Lennox, Hoffmann, FitzSimons, Podolsky, Farrell (A&M) regarding plan effective date and closing matters and analyze documents and legal and mechanical issues regarding same (3.70); communications with Lennox, Hoffmann, Podolsky, Pesce (Kirkland & Ellis), Manoukian (SRZ) regarding entity dissolution matters and review documents regarding same (0.80); communications with Lennox, Corcoran regarding dissolution and retained cause of action (0.20).		
06/20/19	J N EDEL	1.90	997.50
	Various communications with Manoukian, Kweskin, Knight (all SRZ), Hillman (Proskauer), Tywoniuk (WMLP), Lennox, Hoffmann, Zeltner regarding notice of effective date (0.30); review and revise same (0.60); communicate with Zeltner regarding effectiveness target and remaining conditions (0.30); review and analyze chart related to same (0.30); various communications with Wertz (Jackson Walker), Barrios regarding same and filing of notices (0.40).		
06/20/19	O S ZELTNER	6.10	3,660.00
	Various communications with Lennox, Hoffmann, Edel, Podolsky, Manoukian and Knight (both SRZ), Pesce (Kirkland & Ellis) regarding plan effectiveness and closing matters (2.10); communications with Podolsky regarding entity dissolution matters (0.30); communications with Lennox, Edel regarding notices of effective date and closing (0.20); review revised flow of funds summary (0.20); various communications with Hoffmann, Podolsky, Farrell and Vitale (both A&M) regarding funds flow and escrow matters (1.10); revise and finalize professional fee escrow agreement (0.30); communications with Podolsky, Yoon (Citi) regarding same (0.20); review plan effective date checklist and analyze plan effective date matters (0.50); communications with Edel regarding same (0.20); communications with Podolsky, Freeman regarding notification of equity cancellation (0.20); communications with Lennox, Hoffmann, Pesce and Koenig (both Kirkland & Ellis), Manoukian and Knight (both SRZ) regarding professional fee escrow and payment timing matters (0.80).		
06/21/19	J N EDEL	1.60	840.00
	Prepare publication notice of effective date (0.30); communicate with Manoukian, Kweskin, Knight (all SRZ), Hillman (Proskauer), Lennox, Hoffmann, Zeltner, Smith regarding same and notice of occurrence of effective date (0.10); coordinate filing of same (0.40); various communications with Morales, Dickson, Calderon (all Donlin) regarding publication of notice and service of same (0.80).		
06/21/19	J N EDEL	1.10	577.50
	Various communications with Dickson (DRC), Hoffmann, Zeltner regarding service of notices (0.80); review and revise publication notice (0.30).		
06/21/19	H LENNOX	0.60	810.00
	Communications with Farrell (A&M), Pesce (Kirkland & Ellis), Marinuzzi (Morrison & Foerster), Manoukian (SRZ) regarding closing issues.		
06/21/19	C L SMITH	0.20	70.00
	Communicate with Edel regarding filing of notice of effective date (0.10); e-file same (0.10).		
06/21/19	O S ZELTNER	4.40	2,640.00
	Prepare for and attend plan and sale closing call with debtor and lender advisors (0.30); review updated flow of funds analysis (0.20); communications with Lennox, Farrell and Vitale (both A&M), Manoukian (SRZ) regarding same (0.40); various communications with Lennox, Hoffmann, Podolsky, Edel, Farrell (A&M), Pesce (Kirkland & Ellis), Tywoniuk (WMLP) regarding closing and plan effectiveness matters (1.60); review notices of plan effective date and sale closing (0.20); communications with Hoffmann, Edel regarding same (0.70); finalize execution version of professional fee escrow agreement (0.30); communications with Edel, Podolsky, Yoon and Acoba (both Citi), Vitale (A&M) regarding same (0.30); communications with Edel, Podolsky regarding contract matters related to plan and Kemmerer sale (0.20); communications with Lennox, Hoffmann, Tywoniuk (WMLP) regarding Liquidation Trust engagement (0.20).		
<b>TOTAL</b>		<b>156.40</b>	<b>USD 102,222.50</b>

06/10/19	W A HERZBERGER	0.50		487.50
	Conference call with Ruebensaal and Podolsky regarding real estate deed and transfer documents.			
06/10/19	W A HERZBERGER	0.80		780.00
	Advise regarding form of deeds for Kemmerer sale including phone conference with Ruebensaal and Podolsky.			
06/10/19	S D RUEBENSAAL	0.70		315.00
	Begin reviewing asset purchase agreement (0.20); communications with real estate and corporate teams regarding review of real estate documents (0.50).			
06/11/19	S D RUEBENSAAL	4.00		1,800.00
	Finish reviewing purchase agreement (0.30); review disclosure schedules to purchase agreement, precedent deeds, draft deeds, real estate checklist and Wyoming statements of consideration (1.60); revise deeds to reflect terms of purchase agreement (1.20); communications with title company regarding Wyoming statements of consideration (0.30); communications with corporate team regarding revised deeds and attachment of sale order (0.60).			
06/14/19	S D RUEBENSAAL	0.50		225.00
	Review completed Wyoming statements of consideration (0.40); communications with corporate team regarding same (0.10).			
	<b>TOTAL</b>	<b>6.50</b>	<b>USD</b>	<b>3,607.50</b>

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06/17/19	F E FREEMAN	0.40		240.00
	Communicate with Podolsky regarding instruction letters and process for cancellation of WMLP equity interests and review instruction letters.			
06/18/19	F E FREEMAN	0.90		540.00
	Communicate with Podolsky regarding instruction letters for cancellation of equity interests in WMLP (0.30); review instruction letters for cancellation of units (0.40); communicate with transfer agent regarding process for cancellation of units (.20).			
06/20/19	F E FREEMAN	0.70		420.00
	Communicate with transfer agent and FINRA representative regarding cancellation of WMLP equity interests and circulate instruction letters.			
	<b>TOTAL</b>	<b>2.00</b>	<b>USD</b>	<b>1,200.00</b>

06/01/19	C E LADUZINSKI	1.50	1,687.50
	Review revised WMLP plan of liquidation and liquidation trust agreement and related correspondence (1.30); communicate with Zeltner regarding tax comments to same (0.20).		
06/07/19	K A RUBIN	0.20	160.00
	Review question from trustee regarding IRS Form W-9 for trust.		
06/11/19	C E LADUZINSKI	0.40	450.00
	Review revised liquidating trust agreement.		
06/13/19	C E LADUZINSKI	1.00	1,125.00
	Communicate with Rubin and Zeltner regarding Kirkland & Ellis questions on timing of entity dissolution and related tax analysis (0.50); review liquidation trust agreement and related correspondence (0.50).		
06/13/19	C A RIDGWAY	0.50	550.00
	Review liquidating trust provisions and correspondence with Rubin regarding same/tax issue.		
06/13/19	K A RUBIN	2.90	2,320.00
	Communications with Staatz and Laduzinski regarding timing of sale closing (0.30); communications with Kirkland & Ellis Tax and Staatz regarding transfers of permits (1.30); review transferability language in liquidating trust agreement and communications with Laduzinski and Ridgway regarding same (1.30).		
06/14/19	C E LADUZINSKI	3.00	3,375.00
	Communications with Sexton (Kirkland & Ellis), Wallace, Zeltner regarding timing of entity dissolution and related tax analysis (1.00); follow-up with Lennox and Wallace (0.50); pre-calls with Rubin regarding same (0.80); review documents regarding same (0.70).		
06/14/19	K A RUBIN	1.50	1,200.00
	Communications with Wallace regarding tax issues relating to permit transfers (0.40); call with Laduzinski regarding tax issues relating to permit transfers (0.50); communications with Wallace, Laduzinski and Kirkland & Ellis Tax regarding permit transfers (0.60).		
06/14/19	T V WALLACE	1.50	1,650.00
	Communications with Rubin regarding partnership tax analysis (0.40); communications with Kirkland & Ellis and JD regarding same (0.50); prepare for same, including review of law (0.60).		
06/17/19	K A RUBIN	0.10	80.00
	Call with Zeltner regarding permit issue.		
06/18/19	C E LADUZINSKI	1.00	1,125.00
	Review, analyze and respond to correspondence from Sexton, Pesce (both Kirkland & Ellis), Lennox, Wallace, Zeltner regarding entity dissolution timing.		
06/18/19	K A RUBIN	1.30	1,040.00
	Review lender direction letter relating to Kemmerer sale.		
06/18/19	T V WALLACE	0.50	550.00
	Communications regarding tax issues related to entity dissolution.		
	<b>TOTAL</b>	<b>15.40</b>	<b>USD 15,312.50</b>