

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

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|---|---------------------------|
| In re: | § |
| | § Chapter 11 |
| | § |
| WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹ | § Case No. 18-35672 (DRJ) |
| | § |
| Debtors. | § (Jointly Administered) |
| | § |

NOTICE OF JACKSON WALKER LLP'S COMBINED MONTHLY FEE STATEMENT
FOR COMPENSATION OF SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS CO-COUNSEL TO THE WMLP DEBTORS FOR THE PERIOD FROM
MAY 1, 2019 THROUGH JUNE 21, 2019

In accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [ECF No. 495], each party receiving notice of the monthly fee statement will have until 4:00 p.m. (Prevailing Central Time), 21 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 21-day period, the Debtors are authorized and directed to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Pursuant to sections 327, 330, and 331 of title 11 of the United States Code (the "Bankruptcy Code"), rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the "Bankruptcy Local Rules"), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the "Fee Procedures Order")

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.

[ECF No. 495], Jackson Walker LLP (“JW”), co-counsel to the WMLP Debtors,² hereby files its *Combined Monthly Fee Statement of Jackson Walker LLP for Compensation of Services Rendered and Reimbursement of Expenses as Co-Counsel to the WMLP Debtors for the Period from May 1, 2019 through June 21, 2019* (“Combined Monthly Fee Statement”).

1. By this Combined Monthly Fee Statement and pursuant to the Interim Compensation Order, JW seeks interim payment of: (i) \$84,278.00 (80% of \$105,347.50) as compensation for professional services rendered to the Debtors during the period from May 1, 2019 through June 21, 2019 (the “Fee Period”); and (ii) \$2,864.71 for reimbursement of actual and necessary expenses, for a total of \$87,142.71 for the Fee Period. In support of the Combined Monthly Fee Statement, JW submits a Summary of Expenses for the Fee Period, attached hereto as **Exhibit A**, a Summary of Legal Fees by Category for the Fee Period, attached hereto as **Exhibit B**, a Detailed Record of Fees and Expenses for the period from May 1, 2019 through May 31, 2019, attached hereto as **Exhibit C**, and a Detailed Record of Fees and Expenses for the period from June 1, 2019 through June 21, 2019, attached hereto as **Exhibit D**.

2. Pursuant to the Fee Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within 21 days of service of the Combined Monthly Fee Statement, serve via email to the following Application Recipients (as defined in the Fee Procedures Order) a written notice setting forth the precise nature of the objection and the amount at issue:

- A. the Debtors, Westmoreland Coal Company, 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112, Attn: Jennifer Grafton (jgrafton@westmoreland.com);

² Specifically, the WMLP Debtors are: (a) WMLP; (b) Westmoreland Kemmerer, LLC; (c) Oxford Mining Company, LLC; (d) Harrison Resources, LLC; (e) Oxford Mining Company-Kentucky, LLC; (f) Daron Coal Company, LLC; (g) Oxford Conesville, LLC; and (h) Westmoreland Kemmerer Fee Coal Holdings, LLC.

- B. counsel to the Debtors, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn: Gregory F. Pesce (gregory.pesce@kirkland.com) and Timothy R. Bow (timothy.bow@kirkland.com);
- C. co-counsel for the Debtors, Jackson Walker L.L.P., 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Matthew D. Cavanaugh (mcavanaugh@jw.com) and Jennifer F. Wertz (jwertz@jw.com);
- D. counsel to the ad hoc group of secured creditors of Westmoreland Coal Company, 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);
- E. counsel to the ad hoc group of secured creditors of Westmoreland Resource Partners, LP, Schulte Roth & Zabel LLP, 919 Third Avenue, New York, New York 10022, Attn: David M. Hillman (david.hillman@srz.com) and Kristine G. Manoukian (kristine.manoukian@srz.com);
- F. counsel to the Conflicts Committee of the Board of Directors for Westmoreland Resource Partners GP, LLC, and conflicts counsel for the WMLP Debtors, Jones Day, 77 W. Wacker Drive, Chicago, Illinois 60601, Attn: Timothy Hoffmann (thoffmann@jonesday.com), Jones Day, 901 Lakeside Avenue, Cleveland, OH 44114, Attn: Heather Lennox (hlennox@jonesday.com);
- G. Office of the United States Trustee, 515 Rusk Street, Houston, Texas 77002 (hector.duran.jr.@usdoj.gov; stephen.statham@usdoj.gov); and
- H. counsel to the Official Committee of Unsecured Creditors, Cole Schotz P.C., 301 Commerce Street, Suite 1700, Fort Worth, Texas 76102, Michael D. Warner (mwarner@coleschotz.com) and Benjamin L Wallen (bwallen@coleschotz.com).

3. If an objection is timely served pursuant to the Fee Procedures Order, the Debtors shall be authorized to pay JW an amount equal to 80% of the fees and 100% of the expenses that are not subject to an objection. Any objection must set forth the precise nature of the objection and the amount at issue; it shall not be sufficient to simply object to all fees and expenses.

4. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Combined Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. JW reserves the right to make further application to this Court for allowance of such fees and expenses not

included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Interim Compensation Order.

Dated: July 21, 2019
Houston, TX

/s/ Jennifer F. Wertz

JACKSON WALKER LLP

Matthew D. Cavanaugh

State Bar No. 24062656

Jennifer F. Wertz

State Bar No. 24072822

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**COUNSEL TO THE DEBTORS AND
DEBTORS IN POSSESSION**

EXHIBIT A**SUMMARY OF EXPENSES FOR THE FEE PERIOD**

| EXPENSE | EXPENSES FOR 5/1/2019 – 5/31/2019 | EXPENSES FOR 6/1/2019 – 6/21/2019 | TOTAL FOR FEE PERIOD |
|--------------------------|--|--|---------------------------------|
| Filing Fee | \$181.00 | | \$181.00 |
| Airfare | | \$533.96 | \$533.96 |
| Business Meals | | \$277.37 | \$277.37 |
| Color Imaging Expense | | \$462.40 | \$462.40 |
| Copying Expenses | | \$526.60 | \$526.60 |
| Delivery Fees | | \$154.48 | \$154.48 |
| Hotel | | \$337.17 | \$337.17 |
| Mileage Expense | | \$285.94 | \$285.94 |
| Parking Expense | | \$50.00 | \$50.00 |
| Taxi Expense | | \$55.79 | \$55.79 |
| TOTAL | <u>\$181.00</u> | <u>\$2,683.71</u> | <u>\$2,864.71</u> |

EXHIBIT B**SUMMARY OF LEGAL FEES AND EXPENSES
BY CATEGORY FOR THE FEE PERIOD**

| | DESCRIPTION | FEES FOR 5/1/2019 – 5/31/2019 | FEES FOR 6/1/2019 – 6/21/2019 | EXPENSES FOR FEE PERIOD | TOTAL |
|-----|---|--|--|--|---------------------|
| 110 | Case Administration | \$1,346.00 | \$1,678.00 | | \$3,024.00 |
| 130 | Asset Disposition | \$1,080.50 | \$169.50 | | \$1,250.00 |
| 185 | Assumption/Rejection of Leases and Contracts | \$734.50 | | | \$734.50 |
| 210 | Business Operations | | \$126.00 | | \$126.00 |
| 310 | Claim Administration/ Objections | \$7,894.00 | \$10,825.00 | | \$18,719.00 |
| 320 | Plan and Disclosure Statement | \$37,370.00 | \$44,124.00 | | \$81,494.00 |
| | Expenses | | | \$2,864.71 | \$2,864.71 |
| | Totals | \$48,425.00 | \$56,922.50 | \$2,864.71 | \$108,212.21 |

| | |
|--|---------------------------|
| Legal Fees 05/01/2019 – 05/31/2019 | \$48,425.00 |
| Legal Fees 06/01/2019 – 06/05/2019 | \$56,922.50 |
| Total Fees for the Fee Period | \$105,347.50 |
| 20% Fee Holdback for Fee Period | \$21,069.50 |
| 80% of Fees Amount for Fee Period | \$84,278.00 |
| Expenses for Fee Period | \$2,864.71 |
| TOTAL REQUEST | <u>\$87,142.71</u> |

EXHIBIT C**DETAILED RECORD OF FEES AND EXPENSES FOR
PERIOD FROM MAY 1, 2019 THROUGH MAY 31, 2019**

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|---|--------------------------|---------------------|----------------------|--|
| <u>Case Administration:</u> | | | | |
| 05/08/19 | M. Cavanaugh | 1.7 | 1,147.50 | Review and evaluate case administration including workstreams and upcoming conference with advisor teams. |
| 05/10/19 | K. Gradney | 0.2 | 37.00 | Review WMLP Debtors' answer to counterclaim in pending adversary proceeding prior to filing. |
| 05/27/19 | B. Ruzinsky | 0.1 | 87.50 | Correspond with Jennifer Wertz regarding her call today with Jones Day regarding the Plan process. |
| 05/31/19 | K. Gradney | 0.4 | 74.00 | Draft notice of adjournment of status conference (.2); email correspondence with E Freeman regarding same (.1); revise notice (.1). |
| Total Case Administration | | 2.4 | \$ 1,346.00 | |
| <u>Asset Disposition:</u> | | | | |
| 05/22/19 | V. Anaya | 0.7 | 294.00 | Finalize and file Sale Motion. |
| 05/30/19 | E. Freeman | 1.1 | 786.50 | Finalize and file the adversary stipulation (.2); confer regarding disclosure statement issues (.3); confer regarding reset issues (.2); modify and circulate the motion to expend (.4). |
| Total Asset Disposition | | 1.8 | \$ 1,080.50 | |
| <u>Assumption/Rejection of Leases and Contracts:</u> | | | | |
| 05/01/19 | J. Wertz | 0.3 | 169.50 | Review lease assumption/rejection extension motion and proposed order prior to filing same. |
| 05/01/19 | J. Wertz | 0.2 | 113.00 | Correspond with A. Alonzo concerning filing of lease assumption/rejection extension motion. |
| 05/20/19 | J. Wertz | 0.4 | 226.00 | Correspond with R. Esposito concerning necessity of assuming PwC contract (.2) and correspond with O. Zeltner concerning same (.2). |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|---|-------------------|--------------|---------------|--|
| 05/28/19 | J. Wertz | 0.2 | 113.00 | Correspond with J. Edel concerning assumption/rejection motions and entry of default orders. |
| 05/28/19 | J. Wertz | 0.2 | 113.00 | Draft correspondence to A. Alonzo (Case manager) concerning status of entry of default orders on motion to assume/reject filed. |
| Total Assumption/Rejection of Leases and Contracts | | 1.3 | \$ 734.50 | |
| <u>Claims Administration and Objections:</u> | | | | |
| 05/01/19 | V. Anaya | 0.4 | 168.00 | Prepare reservations of rights to certain administrative claims (0.2); Call with purchaser's counsel regarding same (0.2). |
| 05/02/19 | J. Wertz | 0.3 | 169.50 | Review updated reservation of rights filings with respect to administrative claims. |
| 05/02/19 | V. Anaya | 1.4 | 588.00 | Finalize responses and reservations of rights for administrative claims. |
| 05/06/19 | V. Anaya | 1.0 | 420.00 | Review and finalize GT Nix claim objection for filing (0.5); Review and finalize Kilgore objection for filing (0.5). |
| 05/06/19 | V. Anaya | 0.5 | 210.00 | Draft fifteenth omnibus objection with regard to the WMLP Debtors. |
| 05/06/19 | V. Anaya | 0.2 | 84.00 | Begin review of claims subject to second batch of claim objections with regard to WMLP Debtors. |
| 05/07/19 | J. Wertz | 0.2 | 113.00 | Review draft 15th, 16th, and 17th omnibus claim objections with regard to the WMLP Debtors, proposed declarations, proposed orders, and notices drafted by V. Anaya. |
| 05/07/19 | V. Anaya | 0.6 | 252.00 | Finalize GT Nix claim objection (0.3); Address notice issues regarding same (0.3). |
| 05/07/19 | V. Anaya | 0.5 | 210.00 | Begin review of claims subject to claim objections with regard to the WMLP Debtors. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|--|
| 05/09/19 | V. Anaya | 1.0 | 420.00 | Draft Fifteenth Omnibus Objection and related notice with regard to WMLP Debtors (0.3); Draft Sixteenth Omnibus Objection and related notice with regard to WMLP Debtors (0.3); Draft Seventeenth Omnibus Objection and related notice with regard to WMLP Debtors (0.2); Draft Eighteenth Omnibus Objection and related notice with regard to WMLP Debtors (0.2). |
| 05/09/19 | V. Anaya | 0.8 | 336.00 | Draft eighteenth omnibus objection and related notice with regard to the WMLP Debtors. |
| 05/10/19 | V. Anaya | 1.0 | 420.00 | Review and revise second batch of omnibus objections with regard to the WMLP Debtors (0.3); Exchange emails with financial advisors regarding questions and edits (0.3); Compile and finalize claim objections for filing (0.4). |
| 05/10/19 | V. Anaya | 0.1 | 42.00 | Exchange emails with DRC regarding service of WMLP Debtor claim objections. |
| 05/10/19 | V. Anaya | 0.7 | 294.00 | Review and revise second batch of omnibus objections with regard to the WMLP Debtors (.2); Exchange emails with financial advisors regarding questions and edits (.2); Compile and finalize claim objections for filing (.3) |
| 05/10/19 | K. Gradney | 0.1 | 18.50 | Final edits to omnibus claim objections. |
| 05/13/19 | E. Freeman | 1.8 | 1,287.00 | Review the plan materials. |
| 05/15/19 | V. Anaya | 0.5 | 210.00 | Exchange emails and calls with counsel to Christopher Seglem regarding claim objections (0.5). |
| 05/15/19 | V. Anaya | 0.3 | 126.00 | Exchange emails with Randy's Heating regarding questions concerning bankruptcy (0.2); call with Argonaut's counsel regarding claim objection (0.1). |
| 05/15/19 | V. Anaya | 0.4 | 168.00 | Draft Nineteenth Omnibus Objection with regard to the WMLP Debtors (0.2); Draft Twentieth Omnibus Objection with regard to the WMLP Debtors (0.2). |
| 05/16/19 | J. Wertz | 0.3 | 169.50 | Prepare for and participate in work in progress conference call with Jones Day team. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|--|
| 05/16/19 | J. Wertz | 0.7 | 395.50 | Final review of claim objections prior to filing same. |
| 05/17/19 | V. Anaya | 0.3 | 126.00 | Update 19th omnibus objection to include reclassified claims with regard to the WMLP Debtors (.2); review and revise certain of the claim objections with regard to WMLP Debtors (.1). |
| 05/20/19 | V. Anaya | 0.4 | 168.00 | Review additional response to claim objections pertaining to WMLP Debtors (0.4). |
| 05/20/19 | V. Anaya | 0.4 | 168.00 | Update Master Claim Objections Spreadsheet to account for filing of Fifteenth through Eighteenth Omnibus Objection with regard to the WMLP Debtors. |
| 05/21/19 | J. Wertz | 0.2 | 113.00 | Correspondence with D. Brown concerning GT Nix claim objection. |
| 05/21/19 | V. Anaya | 0.3 | 126.00 | Exchange emails with counsel for Argonaut regarding stipulation (0.2); Exchange emails with counsel for Northwestern regarding information needed to resolve claim objection (0.1). |
| 05/22/19 | V. Anaya | 1.4 | 588.00 | Begin drafting Stipulation Resolving Objections to Argonaut's Claims with regard to the WMLP Debtors] (0.8); Review outstanding claim objection issues (0.1). |
| 05/23/19 | V. Anaya | 0.1 | 42.00 | Exchange emails with counsel for GCM Services regarding claim objection. |
| 05/24/19 | V. Anaya | 0.3 | 126.00 | Review responses to claim objections with regard to the WMLP Debtors. |
| 05/24/19 | V. Anaya | 0.2 | 84.00 | Call with counsel for Wheeler and Ohio CAT regarding claim objections. |
| 05/27/19 | V. Anaya | 0.1 | 42.00 | Provide extension to response deadline to Ohio CAT and Wheeler. |
| 05/29/19 | V. Anaya | 0.3 | 126.00 | Review responses to claim objections with regard to the WMLP Debtors. |
| 05/31/19 | V. Anaya | 0.2 | 84.00 | Begin review of Wheeler issues. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|--|-------------------|--------------|---------------|--|
| Total Claims Administration and Objections | | 17.0 | \$ 7,894.00 | |
| <u>Plan and Disclosure Statement (including Business Plan):</u> | | | | |
| 05/01/19 | B. Ruzinsky | 0.3 | 262.50 | Correspond with Oliver Zeltner, Jennifer Wertz, and others regarding new Plan Confirmation hearing date and locking it in (0.10); review Notice of Reset combined Disclosure Statement and Plan hearing (0.10); emails from other counsel regarding same (0.10). |
| 05/01/19 | J. Wertz | 0.5 | 282.50 | Update draft notice of reset dates in connection with confirmation. |
| 05/06/19 | V. Anaya | 0.2 | 84.00 | Review solicitation information. |
| 05/09/19 | M. Cavanaugh | 2.1 | 1,417.50 | Correspond with K&E team and JD team re confirmation matters (.9); review and revise plan settlement and liquidating trust agreement (1.2). |
| 05/09/19 | B. Ruzinsky | 0.1 | 87.50 | Correspondence regarding updated Plan with WIP report and call tomorrow to discuss. |
| 05/09/19 | J. Wertz | 0.2 | 113.00 | Correspond with UST concerning date of reset of confirmation hearing. |
| 05/09/19 | J. Wertz | 0.1 | 56.50 | Coordinate review of DRC affidavit of service of notice of reset of confirmation-related deadlines. |
| 05/09/19 | V. Anaya | 0.3 | 126.00 | Exchange emails with DRC regarding service of Notice of Reset to all parties receiving the Combined Hearing Notice. |
| 05/10/19 | B. Ruzinsky | 0.5 | 437.50 | Telephone conference with Oliver Zeltner, Matt Cavanaugh, Jennifer Wertz, Vienna Anaya, and others regarding Plan discussions and WIP report. |
| 05/10/19 | J. Wertz | 0.6 | 339.00 | Prepare for and participate in telephone conference with Jones Day team to plan for confirmation-related tasks. |
| 05/10/19 | J. Wertz | 0.2 | 113.00 | Correspond with Jones Day team concerning telephonic appearance of claim agent at confirmation hearing. |
| 05/10/19 | V. Anaya | 0.6 | 252.00 | Call with J. Day regarding confirmation work streams. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|---|
| 05/12/19 | V. Anaya | 0.8 | 336.00 | Continue revising confirmation order for WMLP Plan of Liquidation. |
| 05/13/19 | B. Ruzinsky | 0.4 | 350.00 | Review revised version of Plan. |
| 05/13/19 | J. Wertz | 1.1 | 621.50 | Review V. Anaya draft of proposed confirmation order. |
| 05/13/19 | J. Wertz | 0.3 | 169.50 | Correspond with SRZ, Morrison Forester, and Kirkland concerning draft liquidation trust agreement and retained causes of action exhibit. |
| 05/13/19 | V. Anaya | 6.3 | 2,646.00 | Continue drafting confirmation order for WMLP Plan of Liquidation. |
| 05/14/19 | E. Freeman | 0.8 | 572.00 | Work on fee application issues (.3); confer regarding plan issues (.5); |
| 05/14/19 | J. Wertz | 2.9 | 1,638.50 | Significant revisions to current form of draft confirmation order. |
| 05/14/19 | J. Wertz | 0.5 | 282.50 | Review and provide comments on draft exclusivity extension motion and proposed form of order. |
| 05/14/19 | K. Gradney | 0.5 | 92.50 | Revise WMLP Confirmation Order. |
| 05/15/19 | B. Ruzinsky | 0.5 | 437.50 | Review draft Plan Confirmation Order. |
| 05/15/19 | B. Ruzinsky | 0.1 | 87.50 | Correspondence regarding scheduling for next Plan with WIP call. |
| 05/15/19 | B. Ruzinsky | 0.1 | 87.50 | Review latest Plan with WIP report. |
| 05/15/19 | E. Freeman | 0.3 | 214.50 | Conference call regarding plan issues. |
| 05/16/19 | M. Cavanaugh | 3.8 | 2,565.00 | Analyze issues re plan supplement (1.2); analyze issues re confirmation (2.3); analyze issues re emergence (.3). |
| 05/16/19 | B. Ruzinsky | 0.3 | 262.50 | Participate in WIP Plan call. |
| 05/16/19 | J. Wertz | 0.3 | 169.50 | Correspond with B. Ruzinsky concerning revisions to draft confirmation order (.1); update draft confirmation order (.1); and correspond with O. Zeltner concerning same (.1). |
| 05/16/19 | J. Wertz | 2.7 | 1,525.50 | Continue drafting brief in support of confirmation. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|---|
| 05/17/19 | M. Cavanaugh | 3.5 | 2,362.50 | Review and analyze WMLP chapter 11 case and deal materials (1.5); telephone conference with JD team re planning steps (1.0); prepare for and participate in telephone conference with K&E team re next steps (1.0). |
| 05/17/19 | J. Wertz | 1.8 | 1,017.00 | Draft balance of confirmation brief related to confirmation requirements. |
| 05/17/19 | V. Anaya | 2.5 | 1,050.00 | Review and revise citations within WMLP Confirmation Brief. |
| 05/20/19 | B. Ruzinsky | 0.1 | 87.50 | Review updated version of Plan WIP report. |
| 05/20/19 | B. Ruzinsky | 0.4 | 350.00 | Call with Oliver Zeltner, Matt Cavanaugh and Jennifer Wertz regarding same. |
| 05/20/19 | B. Ruzinsky | 0.1 | 87.50 | Correspond with Oliver Zeltner regarding the Plan and the Liquidating Trust Agreement. |
| 05/20/19 | J. Wertz | 4.4 | 2,486.00 | Draft background section of confirmation brief and revise same. |
| 05/20/19 | J. Wertz | 0.2 | 113.00 | Review and suggest revisions to draft construction of plan supplement by V. Anaya. |
| 05/20/19 | J. Wertz | 0.5 | 282.50 | Participate in plan confirmation planning call with Jones Day and JW teams. |
| 05/20/19 | J. Wertz | 0.2 | 113.00 | Correspondence with O. Zeltner concerning necessary updates to retained causes of action schedule for plan supplement. |
| 05/20/19 | V. Anaya | 0.7 | 294.00 | Determine proper service of notice of reset (0.2); Draft and revise Plan Supplement (0.5). |
| 05/20/19 | K. Gradney | 0.2 | 37.00 | Draft notice of plan supplement for the WMLP Plan of Liquidation. |
| 05/21/19 | B. Ruzinsky | 0.2 | 175.00 | Correspond with Oliver Zeltner and Jennifer Wertz regarding the Plan Supplement and Confirmation Brief. |
| 05/21/19 | E. Freeman | 0.6 | 429.00 | Work on the plan and supplement matters. |
| 05/21/19 | J. Wertz | 0.6 | 339.00 | Review draft plan supplement (.5) and circulate to Jones Day (.1). |
| 05/21/19 | J. Wertz | 0.2 | 113.00 | Correspond with M. Karas concerning PwC agreement for inclusion on plan supplement. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|---|
| 05/21/19 | J. Wertz | 0.9 | 508.50 | Final revisions to draft confirmation brief prior to circulating same. |
| 05/21/19 | V. Anaya | 0.3 | 126.00 | Review and revise Plan Supplement. |
| 05/21/19 | K. Gradney | 0.6 | 111.00 | Prepare Schedule of Contracts (.2); revise Liquidating Trust Agreement (.2); update table of contents in WMLP Plan (.2). |
| 05/21/19 | K. Gradney | 0.3 | 55.50 | Revise plan supplement to incorporate suggested revisions received from Jones Day. |
| 05/22/19 | M. Cavanaugh | 3.1 | 2,092.50 | Review, analyze issues re plan supplement, next steps (1.2); correspond with K&E team re same (1.8); correspond with K&E, JD teams re plan supplement document distribution (.1). |
| 05/22/19 | B. Ruzinsky | 0.2 | 175.00 | Correspond with Oliver Zeltner, Jason Mitchell and Lucy Kweskin regarding the Plan Supplement. |
| 05/22/19 | J. Wertz | 0.7 | 395.50 | Telephone conference with O. Zeltner concerning revisions to draft plan supplement (.2); direct revisions of same (.4); and draft email correspondence to SRZ with respect to same (.1) |
| 05/22/19 | J. Wertz | 0.3 | 169.50 | Telephone conference with O. Zeltner concerning revisions requested by Scholte to plan supplement (.1); and revise same (.2). |
| 05/22/19 | V. Anaya | 0.2 | 84.00 | Review and revise confirmation brief. |
| 05/22/19 | K. Gradney | 0.1 | 18.50 | Prepare retained causes of action exhibit to include in updated plan supplement. |
| 05/22/19 | K. Gradney | 0.2 | 37.00 | Further revisions to retained causes of action for inclusion in plan supplement. |
| 05/24/19 | B. Ruzinsky | 0.2 | 175.00 | Review Professional Fee Escrow Agreement. |
| 05/24/19 | J. Wertz | 0.9 | 508.50 | Review revisions to proposed amended plan circulated by Jones Day. |
| 05/24/19 | J. Wertz | 0.7 | 395.50 | Review updated confirmation order circulated by Jones Day. |
| 05/24/19 | J. Wertz | 0.5 | 282.50 | Review proposed professional fee escrow agreement circulated by Jones Day. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|---|
| 05/25/19 | B. Ruzinsky | 0.9 | 787.50 | Review latest versions of Amended Plan, Plan Confirmation Order, and Surety draft. |
| 05/25/19 | B. Ruzinsky | 0.1 | 87.50 | Correspond with Jennifer Wertz regarding same. |
| 05/26/19 | B. Ruzinsky | 0.1 | 87.50 | Review Plan Objections chart. |
| 05/27/19 | E. Freeman | 0.2 | 143.00 | Confer regarding voting issues. |
| 05/27/19 | J. Wertz | 0.5 | 282.50 | Participate in conference call with Jones Day concerning confirmation hearing preparation (.4); and correspond with JW team concerning same (.1). |
| 05/27/19 | J. Wertz | 0.2 | 113.00 | Correspond with O. Zeltner concerning JW comments to amended plan and updated confirmation order. |
| 05/28/19 | E. Freeman | 0.5 | 357.50 | Confer regarding confirmation and objection issues. |
| 05/28/19 | J. Wertz | 0.1 | 56.50 | Review notice of reset drafted by K. Gradney for reset of voting deadline and deadline to file voting report. |
| 05/29/19 | M. Cavanaugh | 3.8 | 2,565.00 | Prepare for and attend conference with advisor teams regarding confirmation hearing update for legal team (1.5); review and analyze plan supplement, implementation issues (1.3); attend conferences with multiple parties re same (1.0). |
| 05/29/19 | K. Gradney | 0.4 | 74.00 | Draft notice of entry of confirmation order and notice of effective date. |
| 05/30/19 | K. Peguero | 1.8 | 873.00 | Review and assist with filing of settlement motion and term sheet |
| 05/30/19 | K. Gradney | 0.4 | 74.00 | Review and review 9019 motion for compromise between the WMLP Debtors and the Committee (.2); prepare same for filing (.1); coordinate service with noticing agent (.1) |
| 05/31/19 | B. Ruzinsky | 0.3 | 262.50 | Correspond with Kelly Knight, Oliver Zeltner, David Hillman and Tim Hoffman regarding the proposed revisions to the Liquidating Trust Agreement. |
| 05/31/19 | B. Ruzinsky | 0.1 | 87.50 | Review Summary of Settlement Motion. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|---|-------------------|--------------|---------------|--|
| 05/31/19 | E. Freeman | 0.8 | 572.00 | Confer regarding disclosure statement issues (.4); review disclosure statement matters (.4); |
| 05/31/19 | J. Wertz | 0.9 | 508.50 | Review SRZ comments to Liquidating Trust Agreement. |
| 05/31/19 | J. Wertz | 0.6 | 339.00 | Correspondence with J. Edel concerning question of amending disclosure statement to provide local case law with respect to same. |
| Total Plan and Disclosure Statement (including Business Plan) | | 64.5 | \$ 37,370.00 | |

EXHIBIT D**DETAILED RECORD OF FEES AND EXPENSES FOR
PERIOD FROM JUNE 1, 2019 THROUGH JUNE 5, 2019**

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|---|--------------------------|---------------------|----------------------|---|
| <u>Case Administration:</u> | | | | |
| 06/02/19 | J. Wertz | 0.5 | 282.50 | Review monthly operating report prepared by A&M prior to filing same. |
| 06/10/19 | M. Cavanaugh | 1.0 | 675.00 | Prepare for and attend WMLP roundup call. |
| 06/12/19 | M. Cavanaugh | 0.9 | 607.50 | Prepare for and attend WMLP closing call. |
| 06/14/19 | J. Wertz | 0.2 | 113.00 | Review docket for status of entry of final decree (.1) and correspond with A. Alonzo concerning same (.1). |
| Total Case Administration | | 2.6 | \$ 1,678.00 | |
| <u>Asset Disposition:</u> | | | | |
| 06/19/19 | J. Wertz | 0.3 | 169.50 | Correspond with S. Leyh concerning asserted cure amounts due (.2); and correspond with Jones Day team concerning response to same (.1). |
| Total Asset Disposition | | 0.3 | \$ 169.50 | |
| <u>Business Operations:</u> | | | | |
| 06/14/19 | J. Richardson | 0.3 | 126.00 | Provide information to J. Wertz regarding good standing certificate for Trust to facilitate effectiveness of the WMLP Plan. |
| Total Business Operations | | 0.3 | \$ 126.00 | |
| <u>Claims Administration and Objections:</u> | | | | |
| 06/02/19 | J. Wertz | 0.2 | 113.00 | Email correspondence with claimant with respect to objection by the WMLP Debtors alleging claim was filed late. |
| 06/03/19 | V. Anaya | 0.3 | 126.00 | Telephone conference with counsel to Wheeler and Ohio CAT regarding claim objections. |
| 06/03/19 | V. Anaya | 0.2 | 84.00 | Exchange emails with counsel for Ohio CAT and Wheeler regarding claim objection. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|--|
| 06/03/19 | V. Anaya | 0.2 | 84.00 | Review responses to first set of omnibus objections with regard to the WMLP Debtors. |
| 06/04/19 | V. Anaya | 0.9 | 378.00 | Draft stipulation for Wheeler (0.4); Review responses to first round of omnibus objection with regard to the WMLP Debtors (0.2); Call with U.S. Attorney regarding 8th omnibus objection with regarding to the WMLP Debtors (0.3). |
| 06/04/19 | V. Anaya | 1.8 | 756.00 | Review responses from Ohio CAT and Wheeler (1.2); Review all other responses to first batch of claim objections with regard to the WMLP Debtors (0.6). |
| 06/05/19 | V. Anaya | 0.4 | 168.00 | Review Kilgore's response to claim objection. |
| 06/05/19 | V. Anaya | 1.4 | 588.00 | Call with A&M regarding first round of Omnibus Objections related to WMLP (0.2); Review fourth round of omnibus objections as they relate to WMLP (0.3); Exchange emails with A&M regarding same (0.2); Begin drafting Wheeler stipulation (0.4); Call with U.S. attorney regarding IRS claims as they relate to WMLP (0.3). |
| 06/06/19 | J. Wertz | 0.5 | 282.50 | Correspondence with D. Brown concerning potential resolution of GT Nix claim objection. |
| 06/06/19 | V. Anaya | 1.0 | 420.00 | Draft stipulation resolving Objection to GT Nix's claim. |
| 06/06/19 | V. Anaya | 2.2 | 924.00 | Revise witness and exhibit list for claim objection hearing with regard to WMLP (0.2); Review FLSA claimant response (1.0); Work on GT Nix issues (1.0). |
| 06/06/19 | V. Anaya | 5.1 | 2,142.00 | Revise witness and exhibit list for claim objection hearing with regard to WMLP (0.4); Review FLSA claimant response (1.0); Work on outstanding issues related to IRS Claims, C. Seglem Claims, and all other outstanding issues in preparation for hearing on same (3.7). |
| 06/07/19 | J. Wertz | 0.9 | 508.50 | Revise draft stipulation with GT Nix (.6); correspond with A&M concerning same (.2); and correspond with GT Nix counsel concerning same (.1). |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|--|
| 06/07/19 | V. Anaya | 0.2 | 84.00 | Draft 21st omnibus objection to certain proofs of claim with regard to WMLP. |
| 06/10/19 | J. Wertz | 1.0 | 565.00 | Participate in call with Jones Day concerning tasks necessary to be completed for plan to go effective (.3); review list of same in advance of call (.2); discuss payment to wmlp lenders with A&M (.5). |
| 06/10/19 | J. Wertz | 0.1 | 56.50 | Correspond with D. Brown concerning stipulation to GT Nix claims. |
| 06/10/19 | V. Anaya | 0.5 | 210.00 | Draft agenda for first through fourteenth omnibus objections with regard to WMLP. |
| 06/11/19 | V. Anaya | 0.5 | 210.00 | Non-working travel time to claim objections hearing with regard to WMLP. |
| 06/11/19 | V. Anaya | 1.7 | 714.00 | Prepare for hearing on claim objections with regard to WMLP (0.4); Prepare revised orders and agenda for hearing (0.9); Attend hearing on claim objections (0.4). |
| 06/11/19 | V. Anaya | 0.2 | 84.00 | Exchange emails with counsel for GT Nix regarding hearing (0.2). |
| 06/12/19 | J. Wertz | 0.2 | 113.00 | Correspond with DRC concerning claim objection filing with regard to objections to claims against WMLP. |
| 06/12/19 | V. Anaya | 0.6 | 252.00 | Prepare draft of outstanding claim issues pertaining to WMLP] (0.3); Email counsel for lenders regarding Kilgore Objection (0.1); Call with counsel regarding Ohio CAT claim and Wheeler claim (0.2). |
| 06/13/19 | J. Wertz | 0.2 | 113.00 | Discuss claim asserting attorney charging lien under North Dakota law with V. Anaya and next steps with respect to same. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|--|-------------------|--------------|---------------|---|
| 06/13/19 | V. Anaya | 1.6 | 672.00 | Update status chart with regarding to 15th through 21st omnibus objections regarding WMLP (0.8); call with counsel for Consol Energy regarding 21st omnibus objection (0.1); Email to financial advisors regarding same (0.1); Email to counsel for Consol regarding payment from purchaser of WMLP Assets (0.1); Review information related to Kilgore claim and sent to A&M for review (0.5). |
| 06/14/19 | V. Anaya | 0.3 | 126.00 | Exchange emails and calls with counsel for Consol Energy regarding claims subject of omnibus objection. |
| 06/17/19 | V. Anaya | 1.1 | 462.00 | Exchange emails with company regarding Kilgore claim (0.4); Prepare for call with company regarding same (0.4); Call with company regarding same (0.3). |
| 06/19/19 | V. Anaya | 0.3 | 126.00 | Review information related to HYG Financial (0.3). |
| 06/21/19 | J. Wertz | 0.3 | 169.50 | Correspond with V. Anaya concerning approach to Kilgore claim. |
| 06/21/19 | V. Anaya | 0.7 | 294.00 | Review WMLP plan information regarding Kilgore claim. |
| Total Claims Administration and Objections | | 24.6 | \$ 10,825.00 | |

Plan and Disclosure Statement (including Business Plan):

| | | | | |
|----------|--------------|-----|----------|--|
| 06/01/19 | M. Cavanaugh | 1.5 | 1,012.50 | Telephone conferences with JD team re disclosure statement hearing strategy (1.2); analyze follow up issues re same (.3). |
| 06/01/19 | B. Ruzinsky | 0.3 | 262.50 | Review latest revised draft of Liquidation Trust Agreement sent by Kelly Knight. |
| 06/02/19 | M. Cavanaugh | 6.0 | 4,050.00 | Correspond with multiple parties and analysis re confirmation and emergence issues (2.4); review and comment on plan supplement materials (3.6). |
| 06/02/19 | J. Wertz | 0.5 | 282.50 | Review and suggest revision to draft settlement motion prior to filing same. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|---|
| 06/02/19 | J. Wertz | 0.6 | 339.00 | Review draft witness and exhibit list for confirmation hearing and hearing on final approval of disclosure statement. |
| 06/02/19 | K. Gradney | 2.0 | 370.00 | Review witness and exhibit list as received from Jones Day (.2); prepare list of parties to serve exhibits (.6); correspondence with Jones Day regarding marked exhibits, list of notice parties, and forthcoming exhibits (.2); prepare exhibits for service (1.0) |
| 06/03/19 | M. Cavanaugh | 3.3 | 2,227.50 | Attend portion of telephone conference with JD team re case status (.3); draft chapter 11 confirmation hearing plan and correspond with JD team re same (2.5); review and analyze recent docket entries (.5) |
| 06/03/19 | E. Freeman | 1.0 | 715.00 | Confer regarding sale and confirmation matters. |
| 06/04/19 | M. Cavanaugh | 3.5 | 2,362.50 | Review and analyze WMLP chapter 11 case and deal materials (1.5); telephone conference with A&M, JD and K&E team re planning steps (1.0); prepare for and participate in telephone conference with JD team re next steps (1.0) |
| 06/04/19 | M. Cavanaugh | 4.0 | 2,700.00 | Review WMLP chapter 11 case materials re confirmation hearing (1.5); prepare for and participate in telephone conference with JD team re confirmation hearing (1.5); telephone conference with K&E team re coordination meeting agenda (1.0) |
| 06/04/19 | B. Ruzinsky | 1.8 | 1,575.00 | Prepare for Plan Confirming hearing tomorrow. |
| 06/04/19 | E. Freeman | 1.5 | 1,072.50 | Confer regarding confirmation issues (.4); review objections to confirmation (.8); conference call regarding plan confirmation (.3), |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|-------------|-------------------|--------------|---------------|--|
| 06/04/19 | J. Wertz | 5.6 | 3,164.00 | Review objections to confirmation of plan (1.9); review publication notices (.3); review first amended plan supplement (.4); review amended plan for revisions to same (.9); review Alessi declaration in support of sale motion (.5); review G. Tywoniuk declaration in support of sale and confirmation (.8); review T. Cowan declaration with respect to sale (.4); review R. Campagna declaration with respect to confirmation of plan (.4). |
| 06/04/19 | K. Gradney | 2.3 | 425.50 | Prepare hearing notebooks for confirmation of joint plan of liquidation. |
| 06/05/19 | M. Cavanaugh | 9.5 | 6,412.50 | Prepare for and attend contested confirmation hearing and sale hearing for WMLP Debtors and successfully obtain final approval of Disclosure Statement and Chapter 11 Plan of Liquidation. |
| 06/05/19 | B. Ruzinsky | 5.0 | 4,375.00 | Prepare for and attend Plan Confirming hearing/Sale hearing. |
| 06/05/19 | E. Freeman | 2.2 | 1,573.00 | Work on plan confirmation issues (1.8); confer with G. Pesce concerning same (.4). |
| 06/05/19 | J. Wertz | 10.3 | 5,819.50 | Travel to/from Houston to attend confirmation/sale hearing (5.1); review amended plan for updates included in same (.5); review notice of documents referenced in Alessi declaration (.4); review amended proposed final decree for changes included in same (.2); attend hearing on pending settlement motion, sale motion, and confirmation (4.1). |
| 06/05/19 | K. Gradney | 8.1 | 1,498.50 | Prepare for hearing on confirmation and other issues (2.1); attend hearing on confirmation and other issues (6.0) |
| 06/06/19 | P. Bennett | 1.9 | 465.50 | Review the Liquidation Trust Agreement (.9); review Treasury Reg. § 301.7701-4(d) and the IRS publication re: EINs (.6); draft Form SS-4 for the WMLP Liquidation Trust (.4). |
| 06/07/19 | J. Ransom | 0.5 | 412.50 | Telephone conference with J. Wertz and analysis of proper EIN for income tax reporting for setting up Trust for plan to go effective. |

| <u>Date</u> | <u>Timekeeper</u> | <u>Hours</u> | <u>Amount</u> | <u>Description</u> |
|---|-------------------|--------------|---------------|---|
| 06/07/19 | E. Tuggle | 2.4 | 1,308.00 | Work on issues related to the tax treatment of liquidation trust and proper classification for Federal Tax purposes (1.6); review and revise IRS Form SS-4 application of EIN (.5); email correspondence with Mr. Tywoniuk regarding same (.1); conference with J. Ransom and J. Wertz regarding tax classification (.2). |
| 06/07/19 | P. Bennett | 2.1 | 514.50 | Attention to determining whether the WMLP Liquidation Trust is a grantor trust for obtaining the EIN for the Trust (.6); review Voluntary Petition for Non-Individuals Filing for Bankruptcy (.5); obtain the Debtor's federal EIN (.4); work on finalizing Form SS-4 and obtaining the EIN for the Trust (.6). |
| 06/11/19 | J. Wertz | 0.3 | 169.50 | Review plan for provisions related to UST payments as condition to going effective (.2); and correspond with S. Farrell concerning same (.1). |
| 06/11/19 | J. Wertz | 0.2 | 113.00 | Correspond with S. Farrell concerning outstanding UST fee question. |
| 06/12/19 | J. Wertz | 0.9 | 508.50 | Prepare for and participate in planning call with Jones Day for effective date (.4); review and suggest revisions to notice of effective date (.4); correspond with A&M concerning open UST trustee and fee matters (.1). |
| 06/21/19 | J. Wertz | 0.7 | 395.50 | Review updated draft notice of occurrence of effective date and notice of closing of Kemmerrer sale (.5); and correspond with J. Edel concerning status of same (.2). |
| Total Plan and Disclosure Statement (including Business Plan) | | 78.0 | \$ 44,124.00 | |