

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

In re:

Westmoreland Coal Company, et al.,¹

Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Jointly Administered)

**SUMMARY SHEET FOR FINAL FEE APPLICATION
OF JEFFERIES LLC, AS INVESTMENT BANKER TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR (A) FINAL ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM OCTOBER 22, 2018 THROUGH JUNE 21, 2019 WITH RESPECT
TO THE WMLP DEBTORS AND (B) FINAL ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES WITH RESPECT TO THE WLB DEBTORS**

Name of Applicant:	Jefferies LLC (“Jefferies”)	
Applicant’s Role in Case:	Investment Banker to the Official Committee of Unsecured Creditors	
Date Order of Employment Signed:	12/05/18 [Docket No. 704]	
Time periods covered by this Application:	October 22, 2018 through June 21, 2019 (the “ <u>WMLP Final Application Period</u> ”) (WMLP Debtors).	
Time period(s) covered by prior Applications:	Beginning of Period	End of Period
	10/22/18	6/21/19
Total amounts awarded in all prior Applications:	\$265,643.04	
Total fees requested in this Application:	\$550,846.77	
Total professional fees requested in this Application:	Same as above	
Total actual professional hours covered by this Application:	2,119.5	
Average hourly rate for professionals:	N/A	
Total paraprofessional fees requested in this Application:	N/A	

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. As used herein, “WMLP Debtors” shall collectively refer to Westmoreland Resource Partners GP, LLC, Westmoreland Resource Partners LP, and their subsidiaries and “WLB Debtors” shall collectively refer to Westmoreland Coal Company and its Debtor affiliates, other than the WMLP Debtors.

Total actual paraprofessional hours covered by this Application:	N/A
Average hourly rate for paraprofessionals:	N/A
Reimbursable expenses sought in this application:	\$37,490.36
Total to be Paid to Priority Unsecured Creditors:	N/A
Anticipated % Dividend to Priority Unsecured Creditors:	N/A
Total to be Paid to General Unsecured Creditors:	N/A (WMLP Debtors)
Anticipated % Dividend to General Unsecured Creditors:	N/A (WMLP Debtors)
Date of Confirmation Hearing:	6/05/2019
Indicate whether plan has been confirmed:	Yes

***** The above chart is with respect to the WMLP Debtors in the WMLP Final Fee Period. Similar information with respect to the WLB Debtors is contained in Jefferies' WLB Final Fee Application filed on April 25, 2019 [Docket No. 1739]. The final fees of Jefferies with respect to the WLB Debtors were approved on an interim basis by the Court on June 18, 2019 [Docket No. 2059], and approval on a final basis is sought herein.*****

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

In re:

Westmoreland Coal Company, et al.,¹

Debtors.

Chapter 11

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(Jointly Administered)

**FINAL FEE APPLICATION OF
JEFFERIES LLC, AS INVESTMENT BANKER TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR (A) FINAL ALLOWANCE
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PERIOD FROM OCTOBER 22, 2018 THROUGH JUNE 21, 2019 WITH RESPECT
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AND REIMBURSEMENT OF EXPENSES WITH RESPECT TO THE WLB DEBTORS**

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

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

TO THE HONORABLE DAVID R. JONES,
CHIEF UNITED STATES BANKRUPTCY JUDGE:

Jefferies LLC, ("Jefferies"), the investment banker to the Official Committee of Unsecured Creditors (the "Committee") in the chapter 11 cases of the above-captioned debtors

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. As used herein, "WMLP Debtors" shall collectively refer to Westmoreland Resource Partners GP, LLC, Westmoreland Resource Partners LP, and their subsidiaries and "WLB Debtors" shall collectively refer to Westmoreland Coal Company and its Debtor affiliates, other than the WMLP Debtors.

and debtors in possession (collectively, the “Debtors”), hereby submits its final fee application (this “WMLP Final Fee Application”) for the final allowance of compensation for professional services rendered to the Committee and for reimbursement of actual and necessary expenses incurred in connection with such services from October 22, 2018 to and including June 21, 2019 (the “WMLP Final Fee Period”) with respect to the WMLP Debtors, and for the period from October 22, 2018 through March 15, 2019 (the “WLB Final Fee Period”) with respect to the WLB Debtors, and in support thereof states as follows:

Jurisdiction, Venue And Statutory Predicates

1. The United States Bankruptcy Court for the Southern District of Texas (this “Court”), has jurisdiction over this Amended Interim and Final Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of this proceeding and this Amended Interim and Final Application in this District is proper pursuant to 28 U.S. C. §§ 1408 and 1409.

2. The statutory and legal bases for the relief requested herein are sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

Background

3. On October 9, 2018 (the “Petition Date”), each of the Debtors filed a voluntary petition with this Court for relief under chapter 11 of the Bankruptcy Code.

4. On October 18, 2018, the United States Trustee for the Southern and Western Districts of Texas (the “U.S. Trustee”) appointed a Committee pursuant to section 1102 of the Bankruptcy Code [Docket No. 206].²

5. On November 19, 2018, the Committee filed an application to employ and retain Jefferies as its investment banker under sections 328(a) and 1103(a) of the Bankruptcy Code, *nunc pro tunc* to October 22, 2018, pursuant to the terms and subject to the conditions of that certain engagement letter (the “Engagement Letter”) between Jefferies and the Committee dated as of October 22, 2018 [Docket No. 519] (the “Retention Application”).³ A copy of the Engagement Letter was annexed to the Retention Application as Exhibit B.

6. As noted in the Retention Application, the Committee determined that the services of an investment banker were necessary to evaluate, advise, assist, and provide expert testimony, as required, with respect to, among other things, (i) the marketing, negotiation and court approval phases of the separate sales processes being conducted by the WLB Debtors and WMLP Debtors on truncated timelines, (ii) the identification and valuation of unencumbered assets, (iii) the analysis of potential avoidance actions relating to financings and M&A activity, (iv) the analysis of transactions involving assets transferred between group entities and valuation thereof and (v) the relevant valuations, recoveries and negotiations of the proposed or alternative plans of reorganization.

7. On December 5, 2018, the Court entered the order granting the Retention Application [Docket No. 704] (the “Retention Order”). The Retention Order, among other things, authorized the Debtors to pay, reimburse, and indemnify Jefferies in accordance with the

2 The Committee was comprised of the following entities: (a) Ohio Machinery Co.; (b) Wheeler Machinery Co.; (c) Nelson Brothers Mining Services, LLC; (d) Tractor & Equipment Co.; (e) Consol Mining Company LLC; (f) Pension Benefit Guaranty Corporation; and (g) United Mine Workers of America.

3 Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Retention Application.

terms and conditions of, and at the times specified in, the Engagement Letter (with certain modifications), subject to application to the Court. The Retention Order also provides that the WLB Debtors and the WMLP Debtors shall be responsible for 70% and 30%, respectively, of fees and expenses payable to Jefferies. Additionally, the Retention Order provides that fees owed to Jefferies by the WLB Debtors shall not exceed \$1,750,000 less the allowed amount of fees owed by WLB to the Committee's financial advisor, Berkeley Research Group, LLC ("BRG"). BRG has filed a final fee application with respect to the WLB debtors seeking \$290,736.45 in fees [Docket No. 1735]. Accordingly, Jefferies fees with respect to the WLB Debtors are effectively capped at \$1,459,263.55 (assuming BRG's fees are allowed in the full amount of \$290,736.45).

8. On November 14, 2018, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 495] (the "Interim Compensation Order"), which generally sets forth the procedures for interim compensation and expense reimbursement for all retained professionals in these cases. The Interim Compensation Order provides that each professional shall, on or after the 21st day of each calendar month following the month for which compensation is sought (or as soon thereafter as reasonably practicable), file and serve an application for interim allowance of compensation for services rendered and reimbursement of expenses incurred during the preceding month (each a "Monthly Fee Statement"). Parties shall have 21 days following the filing of a Monthly Fee Statement to object to such Monthly Fee Statement (the "Objection Deadline"). At the expiration of the Objection Deadline, the Debtors shall promptly pay 80% of the fees and 100% of the expenses requested in the applicable Monthly Fee Statement to which no objection has been served.

9. The Interim Compensation Order also provides that, at three-month intervals beginning with the period ending on December 31, 2018, each retained professional shall file and serve a request for interim approval and allowance of the compensation and reimbursement of expenses sought by such professional in its Monthly Fee Statements pursuant to section 331 of the Bankruptcy Code.

10. On March 2, 2019, the Court entered an order confirming the *Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of its Debtor Affiliates* [Docket No. 1561] (the “WLB Plan”). As made clear on the record at the confirmation hearing for the WLB Plan, the Committee supported the WLB Plan. The effective date of the WLB Plan occurred on March 15, 2019 [Docket No. 1608]. Jefferies filed its *Amended Second Interim and Final Fee Application of Jefferies LLC, as Investment Banker to the Official Committee of Unsecured Creditors for Allowance of Compensation and Reimbursement of Expenses for the Interim Period from January 1, 2019 through February 28, 2019 (WMLP Debtors and WLB Debtors) and the Final Period from October 22, 2018 through March 15, 2019 (WLB Debtors)* [Docket No. 1739] (the “WLB Final Fee Application”) on April 25, 2019. The WLB Final Fee Application was approved on an interim basis by the Court on June 18, 2019 [Docket No. 2059].

11. On June 5, 2019, the Court entered an order confirming the *Amended Joint Plan of Liquidation for the WMLP Debtors* (the “WMLP Plan”) [Docket No. 1967] and the *Order Authorizing and Approving the New WMLP Committee Settlement* (the “WMLP Settlement”) [Docket No. 1978]. On June 21, 2019, WMLP Plan became effective [Docket No. 2068], and the WMLP Settlement became effective upon the consummation of the sale of certain assets of the WMLP Debtors [Docket No. 2067]. Pursuant to the WMLP Settlement, Jefferies earned a Transaction Fee of \$250,000 upon the occurrence of the effective date of the WMLP Settlement.

Compensation Request With Respect to the WMLP Debtors

12. Jefferies seeks the entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), allowing and directing payment, on a final basis with respect to the WMLP Debtors only, of (a) compensation for professional services rendered by Jefferies to the Committee during the WMLP Final Fee Period in the aggregate amount of \$550,846.77, and (b) reimbursement of thirty percent of expenses incurred in connection with such services in the aggregate amount of \$37,490.36, for a total final award of \$588,337.14.

13. For the WMLP Final Application Period, with respect to the WMLP Debtors, Jefferies earned certain Monthly Fees and a Transaction Fee in accordance with the Engagement Letter, as modified by the Retention Order. A summary of the fees earned by Jefferies during these chapter 11 cases with respect to the WMLP Debtors is as follows:

Monthly Fees	\$300,846.77
Transaction Fee	\$250,000.00
Total Fees Earned	\$550,846.27

Calculations of the fees included in the chart above are set forth below.

14. With respect to Monthly Fees, Jefferies is entitled to be paid a prorated Monthly Fee of \$40,322.58 for the period from October 22, 2018 to and including October 31, 2018, \$12,096.77 of which is allocable to the WMLP Debtors ($\$125,000 \times (10/31) \times 30\% = \$12,096.77$). Furthermore, Jefferies is entitled to be paid a full Monthly Fee for each of the months of November and December 2018 and January, February, March, April, and May 2019, for a total of \$875,000, of which \$262,500 is allocable to the WMLP Debtors ($\$125,000 \times 7 \times 30\% = \$262,000$). Finally, Jefferies is entitled to be paid a prorated Monthly Fee of \$87,500 for the period from June 1, 2019 to and including June 21, 2019, \$26,250 of which is allocable to the WMLP Debtors ($\$125,000 \times (21/30) \times 30\% = \$26,250$).

15. Pursuant to the WMLP Settlement, Jefferies earned a Transaction Fee of \$250,000 upon the occurrence of the effective date of the WMLP Settlement.

16. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit B** is a summary setting forth (a) the name of each Jefferies professional who provided services to the Committee during the WMLP Final Fee Period and the number of hours worked by such professional during the WMLP Final Fee Period and (b) the hours worked by Jefferies professionals in various task categories during the WMLP Final Fee Period. Detailed time records documenting the work performed by Jefferies professionals during the period October 22, 2018 through and including April 30, 2019 are attached to the Consolidated Monthly Fee Statements filed by Jefferies during the WMLP Final Fee Period [Docket Nos. 1576, 1732 and 1895] as Exhibit A. Detailed time records documenting the work performed by Jefferies professionals during the period May 1, 2019 through and including June 21, 2019 are attached hereto as **Exhibit C**.

Summary of Services

17. All services for which compensation is requested by Jefferies were performed during the WMLP Final Fee Period on behalf of the Committee. Importantly, Jefferies assessed, monitored and consulted on the sale process performed by the Debtors and conducted negotiations with the Debtors and other parties in interest regarding a settlement on behalf of the Committee for claims at the WMLP Debtors. Additionally, Jefferies conducted numerous in-depth analyses of potentially challenged transactions during the Committee's investigation of potential avoidance actions. A detailed description of these and other services Jefferies performed during these chapter 11 cases is set forth below:

- (a) **Due Diligence.** In order to understand and evaluate the business, strategy, prospects and assets of the Debtors significant due diligence. As part of its due diligence, Jefferies held numerous in-person and telephonic meetings with the Debtors' management, advisors to the Debtors, and other key stakeholders. In

connection with its due diligence, Jefferies requested, reviewed and analyzed materials provided by the Debtors and their professionals regarding their operations, assets, financial performance, and employees. In addition to conducting due diligence on the assets, operations and liabilities, Jefferies conducted thorough research and analyses on the industries and competitors of the Debtors. Jefferies continually updated the Committee with various presentations regarding matters related to the Debtors' restructuring and developments in the relevant industries. Jefferies also reviewed and analyzed the various motions filed by the Debtors and other parties-in-interest. Jefferies' due diligence, the findings of which were communicated to the Committee, were essential to developing the Committee's understanding of the operations, assets, and financial performance of the Debtors.

- (b) **Committee Meetings.** Jefferies participated in numerous in-person and telephonic meetings with the Committee and its other advisors regarding issues relating to the Debtors' cases. Jefferies' professionals participated in such Committee meetings, as well as email correspondence, providing recommendations and advice with respect to a number of business and financial issues, as well as updates on ongoing discussions, activities and negotiations with the Debtors and other parties-in-interest. Such meetings provided a forum for the Committee members to exchange ideas and raise questions to Jefferies regarding matters of concern to unsecured creditors. The meetings also provided a forum for Jefferies to update the Committee on case developments and communicate the findings of its various due diligence activities and analyses including regular reviews of the Debtors' financial performance and outlook and restructuring alternatives. Jefferies' professionals also attended various bankruptcy court hearings relating to this case.
- (c) **Cash Flow Budget.** Jefferies analyzed the built up and reasonableness of the cash flow budgets. Jefferies monitored and assessed the Debtors' performance against the cash flow budget and required financial covenants.
- (d) **Investigation Related Analyses.** Jefferies worked with the Committee Counsel to investigate potential avoidance actions on behalf of the Committee. Jefferies conducted an in-depth analysis of the potentially challenged transactions. Jefferies has reviewed voluminous discovery documents and other publicly available documents and SEC filings related to these transactions. Jefferies performed various independent financial analyses related to these transactions in order to inform the Committee and advise the Committee on formulating a position regarding the potential litigation against the Debtors and related parties.
- (e) **Business Plan and Financial Projections.** Jefferies reviewed and analyzed versions of the business plan and financial projections prepared by the Debtors' management and professionals, as well as the projections prepared by non-debtor related entities in the case. In coordination with the Committee's other advisors, Jefferies conducted due diligence and financial analyses of the underlying assumptions of the business plans and financial projections.

- (f) **General Corporate Finance.** Jefferies, along with other Committee professionals, analyzed the Debtors' business and financial performance. Jefferies also evaluated the Debtors' monthly operating reports, cash flow reports, and other financial information relevant to the Debtors' operations. Jefferies also responded to questions by the Committee regarding issues related to the Debtors' financial operations, potential restructuring strategy and general corporate finance matters.
- (g) **General Chapter 11 Administration.** Jefferies attended to various general and administrative tasks such as billing and related communications, as well as other day-to-day engagement requirements that do not fall into other project categories.
- (h) **Sales Process and Auctions.** Jefferies assessed and benchmarked the terms of the bidding procedures to ensure a fair and value maximizing transaction for the estate. Jefferies, along with the Committee's other advisors, monitored the sale process conducted by the Debtors. Jefferies conducted due diligence on the potential purchasers of the Debtors' assets and reviewed the supporting documents the potential purchasers provided. Jefferies also participated in the auctions as a consultation party.
- (i) **Plan and Settlement Negotiations.** Jefferies, along with the Committee's other advisors, conducted negotiations with the Debtors and other parties-in-interest regarding a settlement on behalf of the Committee for claims at the WMLP Debtors. Jefferies' professionals participated in negotiations, analyzed the economics of potential settlements, and provided input to drafts of the Plan and related documents. Jefferies also reviewed analyses and materials that were presented to the Committee regarding potential recoveries.

Actual and Necessary Disbursements By Jefferies

18. As set forth on **Exhibit D** hereto, Jefferies incurred \$111,634.54 (\$33,490.36 of which is allocable to the WMLP Debtors) of out-of-pocket expenses relating to its professional services during the WMLP Final Fee Period. Additionally, Jefferies estimates that it has incurred \$4,000 in legal fees from the period from July 1, 2019 through the filing of this WMLP Final Fee Application.⁴ All reimbursable expenses were Jefferies' out-of-pocket costs paid to third parties related to this engagement, which costs are not incorporated into Jefferies' aggregate fees. Jefferies has maintained detailed records of actual and necessary expenses incurred. It should be noted that Jefferies has absorbed certain expenses customarily charged by other

⁴ Once an invoice is generated covering these expenses it will be available upon request.

professionals in bankruptcy cases. For example, Jefferies does not allocate office telephonic charges by client and thus these costs are absorbed by Jefferies in its overhead and not charged to the Debtors' estates. Jefferies respectfully submits that the expenses for which it seeks allowance during the Interim Application Period and the Final Application Period are necessary and reasonable both in scope and amount. Detailed records documenting the out-of-pocket expenses incurred by Jefferies during the period October 22, 2018 through and including April 30, 2019 are attached to the Consolidated Monthly Fee Statements filed by Jefferies during the WMLP Final Fee Period [Docket Nos. 1576, 1732 and 1895] as Exhibit B. Detailed records documenting the out-of-pocket expenses incurred by Jefferies during the period May 1, 2019 through and including June 21, 2019 are attached hereto as **Exhibit E**.

Compensation Request With Respect to the WLB Debtors

19. Jefferies filed the WLB Final Fee Application [Docket No. 1739] on April 25, 2019. The final fees and expenses of Jefferies with respect to the WLB Debtors for the WLB Final Fee Period were approved on an interim basis by the Court on June 18, 2019 [Docket No. 2059]. Jefferies seeks entry of an order approving the fees and expenses with respect to the WLB Debtors as detailed in the WLB Final Fee Application on a final basis.

Notice

20. In accordance with the Interim Compensation Order and the Fee Examiner Order, Jefferies will provide notice of this WMLP Final Fee Application to each party that has entered an appearance in these chapter 11 cases pursuant to Bankruptcy Rule 2002, including the Application Recipients (as defined in the Interim Compensation Order).

[Remainder of page intentionally left blank]

WHEREFORE, Jefferies respectfully requests entry of the Proposed Order, substantially in the form attached hereto as **Exhibit A**, (1) allowing and directing payment, on a final basis with respect to the WMLP Debtors only, of (a) compensation for professional services rendered by Jefferies to the Committee during the WMLP Final Fee Period in the aggregate amount of \$550,846.77, and (b) reimbursement of thirty percent of expenses incurred in connection with such services in the aggregate amount of \$37,490.36, for a total final award of \$588,337.14, and (2) allowing and directing payment, on a final basis with respect to the WLB Debtors only, of compensation for professional services rendered by Jefferies to the Committee reimbursement of expenses incurred in connection with those services during the WLB Final Fee Period as detailed in the WLB Final Fee Application.

Dated: July 22, 2019

Respectfully submitted,

/s/ Leon Szlezinger
Leon Szlezinger
Managing Director and Joint Global Head of
Restructuring
JEFFERIES LLC

Exhibit A

Proposed Order

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

In re:

Westmoreland Coal Company, et al.,¹
Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Jointly Administered)

**ORDER APPROVING FINAL FEE
APPLICATIONS OF JEFFERIES LLC, AS INVESTMENT BANKER TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR (A) ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM OCTOBER 22, 2018 THROUGH JUNE 21, 2019 WITH RESPECT TO THE
WMLP DEBTORS AND (B) FINAL ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES WITH RESPECT TO THE WLB DEBTORS**

(Relates to Docket Nos. _____)

Upon consideration of the final fee application of Jefferies LLC (“Jefferies”) for final allowance of compensation for services rendered and for reimbursement of expenses incurred as the Committee’s investment banker for the period from October 22, 2018 to and including March 15, 2019 (the “WLB Final Fee Period”) with respect to the WLB Debtors [Docket No 1780] (the “WLB Final Fee Application”) and for the period from October 22, 2018 to and including June 21, 2019 (the “WMLP Final Fee Period”) with respect to the WMLP Debtors (the “WMLP Final Fee Application”); and having reviewed both the WLB Final Fee Application and the WMLP Final Fee Application; and finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b) and (c) venue is

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proper before this Court pursuant to 28 U.S.C. § 1408; and determining that proper and adequate notice has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient notice appearing therefor, IT IS HEREBY ORDERED that:

1. The WLB Final Fee Application and the WMLP Final Fee Application are GRANTED as set forth herein.

1. All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms as set forth in the WMLP Final Fee Application.

2. Jefferies is allowed, on a final basis, with respect to the WLB Debtors, (a) compensation for professional services rendered to the Committee during the WLB Final Fee Period in the aggregate amount of \$1,459,263.55 and (b) reimbursement of expenses incurred in connection with such services in the aggregate amount of \$56,421.67, representing seventy percent (70%) of expenses incurred by Jefferies during the WLB Final Fee Period.

3. Jefferies is allowed, on a final basis, with respect to the WMLP Debtors, (a) compensation for professional services rendered by Jefferies to the Committee during the WMLP Final Fee Period in the aggregate amount of \$550,846.77, and (b) reimbursement of thirty percent (30%) of expenses incurred in connection with such services in the aggregate amount of \$37,490.36, for a total final award of \$588,337.14.

4. The WLB Debtors and the WMLP Debtors are authorized and directed to pay Jefferies the above amounts, less any amounts already paid to Jefferies on account of fees earned and expenses incurred by Jefferies during the Interim Application Period and the Final Application Period, as applicable.

5. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

6. This Order shall be effective immediately upon entry.

SIGNED this ____ day of _____.

THE HONORABLE DAVID JONES
CHIEF UNITED STATES BANKRUPTCY JUDGE

Exhibit B

Hours by Professional and Task Category for WMLP Final Fee Period

Summary by Category

Jefferies LLC

Summary of Hours by Category
October 22, 2018 - June 21, 2019

Category	Category Code #	Hours
Case Administration / General	1	151.0
Sale Process	2	67.5
Creditor Communication	3	3.0
Debtor Communication	4	104.5
DIP Financing	5	-
Testimony/Deposition Preparation	6	8.0
Plan of Reorganization	7	45.0
Travel	8	24.0
Due Diligence / Analysis	9	1,343.0
Business Plan	10	-
Process Update & Case Strategy	11	373.5
Total		2,119.5

Summary by Professional

Jefferies LLC

Summary of Hours by Professional
October 22, 2018 - June 21, 2019

Position	Name	Hours
Co-head / Managing Director, Restructuring & Recapitalization	Leon Szeleinger	227.0
Global Head / Managing Director, Metals & Mining	Daniel Chu	4.5
Americas Head / Managing Director, Metals & Mining	Jerrold Freund	21.5
Senior Vice President, Restructuring & Recapitalization	Jingzhi Dai	451.5
Senior Vice President, Metals & Mining	Johnston Suter	24.0
Associate, Restructuring & Recapitalization	Patrick Topper	131.0
Associate, Metals & Mining	Ryan Campbell	41.0
Analyst, Metals & Mining	Daniel Donofrio	63.0
Analyst, Restructuring & Recapitalization	Mitchell Shinder	532.0
Analyst, Restructuring & Recapitalization	David Santoro	624.0
Total		2,119.5

Exhibit C

Detailed Time Records for the Period May 1, 2019 through June 21, 2019

Jefferies LLC

May 1, 2019 - May 31, 2019

Date	Banker	Comments	Hours	Category
05/01/19	Leon Szlezinger	Call with Committee Advisors re: Update and Process	0.5	11
05/01/19	Leon Szlezinger	Call with Committee re: Update and Process	0.5	11
05/14/19	Leon Szlezinger	Review and Discuss Updated WMLP Emergence Sources and Uses	0.5	9
05/14/19	Leon Szlezinger	Call with Jones Day re: Strategy	0.5	4
05/15/19	Leon Szlezinger	Call with Committee Advisors re: Update and Process	0.5	11
05/15/19	Leon Szlezinger	Call with Committee re: Update and Process	0.5	11
05/15/19	Leon Szlezinger	Correspondence with Debtors re: claims	0.5	4
05/18/19	Leon Szlezinger	Review and Discuss Revised WMLP UCC Settlement Term Sheet	0.5	9
05/18/19	Leon Szlezinger	Call with Committee Advisors re: Update and Process	0.5	11
05/18/19	Leon Szlezinger	Review Analysis re: WMLP Settlement	2.5	9
05/19/19	Leon Szlezinger	Various correspondence re: Settlement	0.5	11
05/20/19	Leon Szlezinger	Call with MoFo re: Settlement	0.5	4
05/22/19	Leon Szlezinger	Review WMLP Draft Plan of Liquidation	0.5	9
05/22/19	Leon Szlezinger	Meeting with Committee Advisors re: Update and Process	0.5	11
05/24/19	Leon Szlezinger	Review WMLP Term Sheet Mark-Up	0.5	9
05/28/19	Leon Szlezinger	Call with Counsel re: WMLP Settlement	0.5	4
05/29/19	Leon Szlezinger	Review WMLP Draft Professional Fees Budget	1.0	9
05/29/19	Leon Szlezinger	Call with Committee MoFo re: Update and Process	0.5	11
05/29/19	Leon Szlezinger	Call with Committee re: Update and Process	0.5	11
05/29/19	Leon Szlezinger	Review and discuss analysis with Mofo re: Settlement	1.0	9
05/29/19	Leon Szlezinger	Review WMLP Term Sheet Mark-Up	1.0	9
05/30/19	Leon Szlezinger	Call with A&M re: Settlement	0.5	4
05/30/19	Leon Szlezinger	Review WMLP Term Sheet Mark-Up	1.0	9
05/31/19	Leon Szlezinger	Review WMLP Draft Professional Fees Budget	0.5	9
05/31/19	Leon Szlezinger	Review WMLP Term Sheet Mark-Up	1.0	9
May 1, 2019 - May 31, 2019 Hours for Leon Szlezinger			17.0	

05/01/19	Jingzhi Dai	Call with Committee Advisors re: Update and Process	0.5	11
05/01/19	Jingzhi Dai	Call with Committee re: Update and Process	0.5	11
05/01/19	Jingzhi Dai	Call with Lazard re: Sale process update	0.5	4
05/10/19	Jingzhi Dai	Review Thirteen-Week Cash Flow Budget Variance Report	0.5	9
05/14/19	Jingzhi Dai	Review Updated WMLP Emergence Sources and Uses	1.0	9
05/14/19	Jingzhi Dai	Call with WMLP Advisors re: Strategy	0.5	4
05/14/19	Jingzhi Dai	Conduct Diligence re: WMLP Emergence	1.0	9
05/15/19	Jingzhi Dai	Call with Committee Advisors re: Update and Process	0.5	11
05/15/19	Jingzhi Dai	Call with Committee re: Update and Process	0.5	11
05/15/19	Jingzhi Dai	Correspondence with Debtors re: claims	0.5	4
05/16/19	Jingzhi Dai	Review Thirteen-Week Cash Flow Budget Variance Report	0.5	9
05/17/19	Jingzhi Dai	Review and Discuss Revised WMLP UCC Settlement Term Sheet	1.0	9
05/18/19	Jingzhi Dai	Call with Committee Advisors re: Update and Process	0.5	11
05/18/19	Jingzhi Dai	Review Analysis re: WMLP Settlement	2.5	9
05/18/19	Jingzhi Dai	Review Diligence re: Settlement	1.5	9
05/18/19	Jingzhi Dai	Various correspondence re: Settlement	0.5	11
05/19/19	Jingzhi Dai	Various correspondence re: Settlement	0.5	11
05/19/19	Jingzhi Dai	Review analysis re: Settlement	1.0	9
05/20/19	Jingzhi Dai	Analyze WMLP Updated Claims Summary	1.0	9
05/20/19	Jingzhi Dai	Call with A&M re: Settlement	0.5	4
05/20/19	Jingzhi Dai	Review WMLP Term Sheet Mark-Up	0.5	9
05/21/19	Jingzhi Dai	Review WMLP Liquidating Trust Admin Budget	1.5	9
05/22/19	Jingzhi Dai	Review WMLP Draft Professional Fees Budget	1.5	9
05/22/19	Jingzhi Dai	Review WMLP Draft Plan of Liquidation	2.0	9
05/22/19	Jingzhi Dai	Call with Committee re: Update and Process	0.5	11
05/22/19	Jingzhi Dai	Meeting with Committee Advisors re: Update and Process	0.5	11
05/24/19	Jingzhi Dai	Review cash flow scenario analysis	1.0	9
05/24/19	Jingzhi Dai	Review WMLP Term Sheet Mark-Up	0.5	9
05/27/19	Jingzhi Dai	Conduct Analysis re: WMLP Settlement Claims	1.5	9
05/28/19	Jingzhi Dai	Call with Counsel re: WMLP Settlement	0.5	4
05/29/19	Jingzhi Dai	Review WMLP Draft Professional Fees Budget	1.0	9
05/29/19	Jingzhi Dai	Call with Committee Advisors re: Update and Process	0.5	11
05/29/19	Jingzhi Dai	Call with Committee re: Update and Process	0.5	11
05/30/19	Jingzhi Dai	Call with A&M re: Settlement	0.5	4
05/31/19	Jingzhi Dai	Review WMLP Draft Professional Fees Budget	0.5	9

Jefferies LLC

May 1, 2019 - May 31, 2019

Date	Banker	Comments	Hours	Category
05/31/19	Jingzhi Dai	Review WMLP Term Sheet Mark-Up	1.0	9
May 1, 2019 - May 31, 2019 Hours for Jingzhi Dai			29.5	
05/01/19	Patrick Topper	Call with Committee Advisors re: Status Update and Process	0.5	11
05/01/19	Patrick Topper	Call with UCC re: Update and Process	0.5	11
05/14/19	Patrick Topper	Call with WMLP Advisors re: Strategy	0.5	4
05/15/19	Patrick Topper	Call with Committee re: Update and Process	0.5	11
05/18/19	Patrick Topper	Call with Committee Advisors re: Update and Process	0.5	11
05/20/19	Patrick Topper	Call with A&M re: Settlement	0.5	4
05/28/19	Patrick Topper	Call with MoFo re: WMLP Settlement	0.5	4
05/30/19	Patrick Topper	Call with A&M re: Settlement	0.5	4
May 1, 2019 - May 31, 2019 Hours for Patrick Topper			4.0	
05/01/19	Mitchell Shinder	Call with Committee Advisors re: Update and Process	0.5	11
05/01/19	Mitchell Shinder	Call with Committee re: Update and Process	0.5	11
05/14/19	Mitchell Shinder	Analyze Updated WMLP Emergence Sources and Uses	1.0	9
05/14/19	Mitchell Shinder	Call with WMLP Advisors re: Strategy	0.5	4
05/15/19	Mitchell Shinder	Call with Committee Advisors re: Update and Process	0.5	11
05/15/19	Mitchell Shinder	Call with Committee re: Update and Process	0.5	11
05/17/19	Mitchell Shinder	Analyze Revised WMLP UCC Settlement Term Sheet	1.0	9
05/18/19	Mitchell Shinder	Call with Committee Advisors re: Update and Process	0.5	11
05/18/19	Mitchell Shinder	Conduct Diligence re: Settlement	1.5	9
05/20/19	Mitchell Shinder	Analyze WMLP Updated Claims Summary	1.0	9
05/20/19	Mitchell Shinder	Call with A&M re: Settlement	0.5	4
05/20/19	Mitchell Shinder	Review WMLP Term Sheet Mark-Up	0.5	9
05/22/19	Mitchell Shinder	Analyze WMLP Draft Professional Fees Budget	0.5	9
05/22/19	Mitchell Shinder	Review WMLP Draft Plan of Liquidation	1.5	9
05/24/19	Mitchell Shinder	Review WMLP Term Sheet Mark-Up	0.5	9
05/27/19	Mitchell Shinder	Conduct Analysis re: WMLP Settlement Claims	1.5	9
05/28/19	Mitchell Shinder	Call with Counsel re: WMLP Settlement	0.5	4
05/29/19	Mitchell Shinder	Administrative Task re: Prepare Fee Application	1.0	1
05/29/19	Mitchell Shinder	Analyze WMLP Draft Professional Fees Budget	1.0	9
05/29/19	Mitchell Shinder	Call with Committee Advisors re: Update and Process	0.5	11
05/29/19	Mitchell Shinder	Call with Committee re: Update and Process	0.5	11
05/29/19	Mitchell Shinder	Conduct analysis re: Settlement	1.0	9
05/29/19	Mitchell Shinder	Review WMLP Term Sheet Mark-Up	1.0	9
05/30/19	Mitchell Shinder	Call with A&M re: Settlement	0.5	4
05/30/19	Mitchell Shinder	Review WMLP Term Sheet Mark-Up	1.0	9
05/31/19	Mitchell Shinder	Analyze WMLP Draft Professional Fees Budget	1.0	9
05/31/19	Mitchell Shinder	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
05/31/19	Mitchell Shinder	Review WMLP Term Sheet Mark-Up	1.0	9
May 1, 2019 - May 31, 2019 Hours for Mitchell Shinder			22.5	
05/01/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
05/01/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
05/10/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
05/14/19	David Santoro	Analyze Updated WMLP Emergence Sources and Uses	1.0	9
05/14/19	David Santoro	Call with WMLP Advisors re: Strategy	0.5	4
05/14/19	David Santoro	Conduct Diligence re: WMLP Emergence	2.0	9
05/14/19	David Santoro	Review WMLP Debtors Exclusivity Motion	0.5	9
05/15/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
05/15/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
05/16/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
05/17/19	David Santoro	Analyze Revised WMLP UCC Settlement Term Sheet	1.0	9
05/18/19	David Santoro	Conduct Diligence re: Settlement	1.5	9
05/18/19	David Santoro	Conduct Analysis re: WMLP Settlement	2.5	9
05/18/19	David Santoro	Call with UCC Advisors re: Settlement	0.5	11
05/20/19	David Santoro	Review WMLP Term Sheet Mark-Up	0.5	9
05/20/19	David Santoro	Analyze WMLP Updated Claims Summary	1.0	9
05/20/19	David Santoro	Call with A&M re: Settlement	0.5	4
05/21/19	David Santoro	Analyze WMLP Liquidating Trust Admin Budget	1.5	9
05/22/19	David Santoro	Analyze WMLP Draft Professional Fees Budget	1.5	9
05/22/19	David Santoro	Review WMLP Draft Plan of Liquidation	2.0	9

Jefferies LLC

May 1, 2019 - May 31, 2019

Date	Banker	Comments	Hours	Category
05/23/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
05/24/19	David Santoro	Analyze updated Thirteen-Week Cash Flow Budget (Kemmerer Non-Sale Scenario)	1.0	9
05/24/19	David Santoro	Review WMLP Term Sheet Mark-Up	0.5	9
05/27/19	David Santoro	Conduct Analysis re: WMLP Settlement Claims	1.5	9
05/28/19	David Santoro	Call with Counsel re: WMLP Settlement	0.5	4
05/29/19	David Santoro	Call with UCC Advisors re: Status Update and Process	0.5	11
05/29/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
05/29/19	David Santoro	Administrative Task re: Prepare Fee Application	0.5	1
05/29/19	David Santoro	Review WMLP Term Sheet Mark-Up	1.0	9
05/29/19	David Santoro	Conduct analysis re: Settlement	1.5	9
05/29/19	David Santoro	Analyze WMLP Draft Professional Fees Budget	1.0	9
05/30/19	David Santoro	Review WMLP Term Sheet Mark-Up	1.0	9
05/30/19	David Santoro	Call with A&M re: Settlement	0.5	4
05/31/19	David Santoro	Analyze WMLP Draft Professional Fees Budget	1.0	9
05/31/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
05/31/19	David Santoro	Review WMLP Term Sheet Mark-Up	1.0	9
May 1, 2019 - May 31, 2019 Hours for David Santoro			34.5	

Jefferies LLC

June 1, 2019 - June 21, 2019

Date	Banker	Comments	Hours	Category
06/04/19	Leon Szlezinger	Review CCU Settlement Motion	0.5	9
06/12/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
06/19/19	Leon Szlezinger	Call with UCC re: Status Update and Process	0.5	11
June 1, 2019 - June 21, 2019 Hours for Leon Szlezinger			1.5	
06/04/19	Jingzhi Dai	Review Amended Plan Supplement	0.5	9
06/04/19	Jingzhi Dai	Review CCU Settlement Motion	0.5	9
06/05/19	Jingzhi Dai	Dial-In to Hearing re: Kemmerer Sale, WMLP Plan / DS, and Committee Settlement	2.0	1
06/12/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
06/18/19	Jingzhi Dai	Review re: Professional Fees for Escrow Agreement	0.5	1
06/19/19	Jingzhi Dai	Call with UCC re: Status Update and Process	0.5	11
06/21/19	Jingzhi Dai	Review Closing Funds Flows	0.5	9
06/21/19	Jingzhi Dai	Review Thirteen-Week Cash Flow Budget Variance Report	0.5	9
June 1, 2019 - June 21, 2019 Hours for Jingzhi Dai			5.5	
06/04/19	David Santoro	Review Amended Plan Supplement	0.5	9
06/04/19	David Santoro	Review CCU Settlement Motion	0.5	9
06/05/19	David Santoro	Dial-In to Hearing re: Kemmerer Sale, WMLP Plan / DS, and Committee Settlement	2.0	1
06/06/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
06/10/19	David Santoro	Administrative Task re: Professional Fees for A&M	1.5	1
06/12/19	David Santoro	Administrative Task re: Professional Fees for A&M	1.0	1
06/12/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
06/13/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
06/18/19	David Santoro	Administrative Task re: Professional Fees for Escrow Agreement	1.0	1
06/19/19	David Santoro	Call with UCC re: Status Update and Process	0.5	11
06/21/19	David Santoro	Analyze Closing Funds Flows	1.0	9
06/21/19	David Santoro	Review Thirteen-Week Cash Flow Budget Variance Report	1.0	9
June 1, 2019 - June 21, 2019 Hours for David Santoro			11.5	

Exhibit D

Expense Summary for WMLP Final Fee Period

Expenses By Category	
Meals	\$ 1,402.05
Transportation - Ground	1,418.81
Transportation - Air	3,704.97
Accommodations	560.55
Presentation Services	2,928.00
Printing Services	1,065.65
Legal	100,554.51
General	-
Total	\$ 111,634.54

Exhibit E

Expense Detail for the Period May 1, 2019 through June 21, 2019

Professional	Amount (\$)	Expense Incurred Date	Expense Description
Sidley Austin LLP	\$ 6,284.10	5/31/2019	Legal Expenses (May)
Sidley Austin LLP	10,196.23	6/30/2019	Legal Expenses (June)
Total Expenses	\$ 16,480.33		



SIDLEY AUSTIN LLP
ONE SOUTH DEARBORN
CHICAGO, IL 60603
(312) 853 7000
(312) 853 7036 FAX

AMERICA • ASIA PACIFIC • EUROPE

FEDERAL ID 36-4474078

June 21, 2019

Jefferies LLC
520 Madison Avenue
New York, NY 10022

PLEASE INDICATE INVOICE
NUMBER ON REMITTANCE
Invoice Number 39029320
4478
Client Matter 55734-30750

Westmoreland Coal Company
Jefferies & Company, Inc. 4478

For professional services rendered through May 31, 2019 as shown on
the attached exhibits:

Fees	\$6,159.60
Expenses	<u>124.50</u>
Total Due This Bill	<u>\$6,284.10</u>

Remit Check Payments To:
Sidley Austin LLP
P.O. Box 0642
Chicago, Illinois 60690

Remit Electronic Payments To:
Sidley Austin LLP
JP Morgan Chase Bank, NA
Account Number: 5519624
ABA/Routing Number (for wire payments): 021000021
ABA/Routing Number (for ACH payments): 071000013
Swift Code: CHASUS33XXX

Payment is Due Within 30 Days of Receipt of Invoice

SIDLEY AUSTIN LLP

Invoice Number: 39029320
Jefferies LLC

Westmoreland Coal Company

Invoice Cover Sheet

Jefferies & Company, Inc. Matter Name: Westmoreland Coal Company
Jefferies & Company, Inc. Matter Number: 4478
Jefferies & Company, Inc. Supervising Attorney: Justin DeSpirito

Fee Summary by Timekeeper:

Name	Hours	Rate	Fees
TA Labuda	4.20	\$1,013.00	\$4,254.60
EA Bromagen	3.00	635.00	1,905.00
Total Hours and Fees:	7.20		\$6,159.60

Fee Summary by Task:

Code	Code Description	Hours	Fees
B160	Fee/Employment Applications	2.80	\$1,778.00
B410	General Bankruptcy Advice/Opinion	.20	127.00
C300	Analysis and Advice	4.20	4,254.60
	Total Fees:		\$6,159.60

Expense/Disbursements:

Code	Code Description	Amount
E118	Litigation Support Vendors	\$124.50
	Total Expenses	\$124.50

Fees \$6,159.60
Expenses 124.50
Total Due This Bill **\$6,284.10**

SIDLEY AUSTIN LLP

Invoice Number: 39029320
 Jefferies LLC

Westmoreland Coal Company

T I M E D E T A I L

Date	Name	Task	Activity	Narrative	Hours
05/02/19	TA Labuda	C300	A104	Review report re plan status.	.20
05/10/19	TA Labuda	C300	A106	Emails with L. Szelzinger re omnibus fee objection (.1); review and analyze impact of same (.3).	.40
05/13/19	EA Bromagen	B410	A104	Emails with local counsel re interim application	.20
05/17/19	TA Labuda	C300	A105	Emails and conference with E. Bromagen fee statement materials for MLP debtors and work on same.	.30
05/22/19	TA Labuda	C300	A106	Emails with L. Szelzinger re plan status and issues.	.10
05/23/19	EA Bromagen	B160	A103	Draft monthly fee statement for WMLP Debtors	.90
05/23/19	TA Labuda	C300	A105	Emails with E. Bromagen re WMLP monthly fee statement (.1); review same (.3).	.40
05/24/19	TA Labuda	C300	A105	Email with E. Bromagen re monthly fee statement (.1); work on same (.2).	.30
05/28/19	TA Labuda	C300	A105	Emails and conference with E. Bromagen re monthly fee statement issues (.1); work on same (.3); review docket filings re final fee applications (.1).	.50
05/29/19	EA Bromagen	B160	A106	Call with Jefferies re monthly statement (.2); call with T Labuda re same (.2); revisions to monthly statement (.5)	.90
05/29/19	TA Labuda	C300	A105	Emails with M. Linder re final fee hearing (.1); work on MLP fee statement with E. Bromagen (part) (.4).	.50
05/30/19	EA Bromagen	B160	A104	Review MLP Lender objection to final fee applications (.3); draft email to T Labuda re same (.1); discuss with T Labuda re same (.2); calls and emails with A Kissner re same (.3)	.90
05/30/19	TA Labuda	C300	A104	Analyze lender limited objection and impact of same (.5); conference with E. Bromagen re same (.3); confer with L. Szelzinger re same (.2); review WMLP settlement term sheet (.2).	1.20
05/31/19	EA Bromagen	B160	A105	Emails to T Labuda re final fee application hearing	.10
05/31/19	TA Labuda	C300	A104	Review settlement terms and reports of same	.30
Total Hours					7.20



SIDLEY AUSTIN LLP
ONE SOUTH DEARBORN
CHICAGO, IL 60603
(312) 853 7000
(312) 853 7036 FAX

AMERICA • ASIA PACIFIC • EUROPE

FEDERAL ID 36-4474078

July 15, 2019

Jefferies LLC
520 Madison Avenue
New York, NY 10022

PLEASE INDICATE INVOICE
NUMBER ON REMITTANCE
Invoice Number 39034220
4478
Client Matter 55734-30750

Westmoreland Coal Company
Jefferies & Company, Inc. 4478

For professional services rendered through June 30, 2019 as shown on
the attached exhibits:

Fees	\$10,042.60
Expenses	<u>153.63</u>
Total Due This Bill	<u>\$10,196.23</u>

Remit Check Payments To:
Sidley Austin LLP
P.O. Box 0642
Chicago, Illinois 60690

Remit Electronic Payments To:
Sidley Austin LLP
JP Morgan Chase Bank, NA
Account Number: 5519624
ABA/Routing Number (for wire payments): 021000021
ABA/Routing Number (for ACH payments): 071000013
Swift Code: CHASUS33XXX

Payment is Due Within 30 Days of Receipt of Invoice

SIDLEY AUSTIN LLP

Invoice Number: 39034220
Jefferies LLC

Westmoreland Coal Company

Invoice Cover Sheet

Jefferies & Company, Inc. Matter Name: Westmoreland Coal Company
Jefferies & Company, Inc. Matter Number: 4478
Jefferies & Company, Inc. Supervising Attorney: Justin DeSpirito

Fee Summary by Timekeeper:

Name	Hours	Rate	Fees
TA Labuda	3.20	\$1,013.00	\$3,241.60
ME Linder	6.50	890.00	5,785.00
EA Bromagen	1.60	635.00	1,016.00
Total Hours and Fees:	11.30		\$10,042.60

Fee Summary by Task:

Code	Code Description	Hours	Fees
B160	Fee/Employment Applications	1.50	\$952.50
B410	General Bankruptcy Advice/Opinion	.10	63.50
C300	Analysis and Advice	9.70	9,026.60
	Total Fees:		\$10,042.60

Expense/Disbursements:

Code	Code Description	Amount
E107	Delivery Services/Messenger	\$29.13
E118	Litigation Support Vendors	124.50
	Total Expenses	\$153.63

Fees \$10,042.60
Expenses 153.63
Total Due This Bill **\$10,196.23**

SIDLEY AUSTIN LLP

Invoice Number: 39034220
 Jefferies LLC

Westmoreland Coal Company

T I M E D E T A I L

Date	Name	Task	Activity	Narrative	Hours
06/03/19	EA Bromagen	B160	A104	Emails to M Linder re WLB final fee application and MLP Lender objection	.30
06/03/19	TA Labuda	C300	A101	Prepare for final fee hearing (.1); conference with M. Linder re same (.2); emails with E. Bromagen and MoFo re hearing (.1); review hearing notice (.1).	.50
06/03/19	ME Linder	C300	A105	Emails with T. Labuda and E. Bromagen re final fee application (.2); confer with E. Bromagen re same (.1); review settlement motion and proposed order (.3); review final fee application (.2); telephone call with T. Labuda re final fee hearing (.2)	1.00
06/04/19	TA Labuda	C300	A105	Emails with E. Bromagen and M. Linder re final fee hearing issues (.2); confer with M. Linder re MLP lender language (.2); analyze impact of MLP settlement on final fee apps (.3).	.70
06/04/19	ME Linder	C300	A104	Review agenda for hearing (.2); prepare for hearing (.2)	.40
06/05/19	TA Labuda	C300	A105	Confer with M. Linder re hearing prep and strategy (.4); emails with M. Linder re same during hearing (.2); conference with M. Linder re hearing resolution (.2); emails with M. Linder and client re same (.1); review reports re hearing (.1).	1.00
06/05/19	ME Linder	C300	A104	Review retention order, final fee application, and various other materials in preparation for hearing on final fee application (1.0); attend hearing (2.4); communications with client, T. Labuda and MoFo re same (.3)	3.70
06/06/19	EA Bromagen	B160	A107	Review of proposed fee order (interim) (.3); emails and calls with M Linder re same (.3); emails and calls with A Kissner re same (.3); draft proposed revisions to proposed order (.3)	1.20
06/06/19	TA Labuda	C300	A105	Emails and conference with M. Linder re interim omnibus fee order issues (.3); emails with E. Bromagen re same (.1); review same (.2).	.60
06/06/19	ME Linder	C300	A104	Review draft omnibus fee order and communications with client, T. Labuda, E. Bromagen and MoFo re same	1.00

SIDLEY AUSTIN LLP

Invoice Number: 39034220
Jefferies LLC

Westmoreland Coal Company

Date	Name	Task	Activity	Narrative	Hours
06/10/19	TA Labuda	C300	A105	Emails with M. Linder and L. Szlezinger re omnibus fee order and related issues (.1); confer with M. Linder re same (.1); emails and conference with E. Bromagen re fee estimates for plan effective date (.2)	.40
06/10/19	ME Linder	C300	A105	Emails with E. Bromagen re status of fee order	.10
06/24/19	EA Bromagen	B410	A104	Emails with MoFo re filing of final fee application in WMLP case	.10
06/24/19	ME Linder	C300	A105	Review notice of effective date for WMLP debtors (.1); review confirmation order (.1); email to E. Bromagen re final fee application (.1)	.30
Total Hours					11.30