



This is the 1<sup>st</sup> affidavit  
of Anamika Gadia in this case  
and was made on February 24, 2020

No. S1510120  
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, as amended

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,  
S.B.C. 2002, c. 57, as amended

AND

IN THE MATTER OF THE PLAN OF COMPROMISE AND ARRANGEMENT  
OF NEW WALTER ENERGY CANADA HOLDINGS, INC.,  
NEW WALTER CANADIAN COAL CORP., NEW BRULE COAL CORP.,  
NEW WILLOW CREEK COAL CORP., NEW WOLVERINE COAL CORP.,  
and CAMBRIAN ENERGYBUILD HOLDINGS ULC

PETITIONERS

I, Anamika Gadia, of Toronto, Ontario, SWEAR THAT:

1. I am a Senior Vice-President of KPMG Inc., the court-appointed monitor (in such capacity, the "Monitor") of the Petitioners New Walter Energy Canada Holdings, Inc., New Walter Canadian Coal Corp, New Brule Coal Corp, New Willow Creek Coal Corp, New Wolverine Coal Corp, and Cambrian Energybuild Holdings ULC (collectively, "Walter Canada"). As such I have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, and where so stated I verily believe them to be true.
2. I am one of the individuals that has had primary carriage of this matter on behalf of the Monitor, and I am authorized to make this affidavit on behalf of the Monitor. Capitalized terms used but not otherwise defined herein have the meanings given to them in the Twenty-Fifth Report of the Monitor dated February 19, 2020.

3. Attached hereto and marked as **Exhibit “A”** is a summary (the “**Invoice Summary**”) of the invoices issued by the Monitor with respect to the work performed during the period from May 1, 2018 to January 31, 2020 (the “**Fee Approval Period**”).
4. Attached hereto and marked as **Exhibit “B”** is a summary of the billings for each individual who worked on this matter on behalf of the Monitor during the Fee Approval Period.
5. Attached hereto and marked as indicated are the following exhibits (collectively, the “**Monitor’s Invoices**”):

<b>Exhibit</b>	<b>Invoice No.</b>	<b>Invoice Date</b>
C	8002078920	June 8, 2018
D	8002122148	July 11, 2018
E	8002171455	August 15, 2018
F	8002246548	October 12, 2018
G	8002246547	October 12, 2018
H	8002296065	November 28, 2018
I	8002459859	March 27, 2019
J	8002465008	March 29, 2019
K	8002465004	March 29, 2019
L	8002465002	March 29, 2019
M	8002478519	April 5, 2019
N	8002793854	November 13, 2019
O	8002793850	November 13, 2019
P	8002901176	February 4, 2020
Q	8002915539	February 14, 2020

6. As detailed in the Invoice Summary attached at Exhibit B, and in the Monitor’s Invoices, the Monitor invoiced fees amounted to \$829,049.00 and incurred and invoiced for disbursements in the amount of \$19,473.53 and taxes in the amount of \$110,307.93, for a total amount of \$958,830.46.
7. As at the date of this affidavit, the Monitor estimates that it will generate further fees and disbursements (including fees and disbursements generated to date but unbilled) of approximately

\$70,000 (inclusive of taxes) from February 1, 2020 to the completion of this matter assuming the application for the Monitor's discharge is not opposed.

8. The Monitor also estimates that the Monitor and its counsel will generate fees and disbursements of approximately \$25,000 (inclusive of taxes) in relation to the Monitor performing certain duties following its discharge.
9. The work carried out by the Monitor in these proceedings during the Fee Approval Period, includes, but is not limited to, the following:
  - (a) participating in discussions and negotiations with stakeholders and assisting Walter Canada in developing a comprehensive plan of compromise and arrangement;
  - (b) undertaking the activities required to be performed by the Monitor pursuant to the Meeting Order;
  - (c) supporting Walter Canada's application for the Sanction Order;
  - (d) assisting Walter Canada in preparing and filing its 2017 and 2018 tax returns and assisting Walter Canada in preparing its 2019 tax returns;
  - (e) assisting Walter Canada in satisfying the conditions precedent to implementation of the Plan, including liaising and working with Canada Revenue Agency in order to obtain the CRA Letter, which was one of the material conditions precedent to the Plan;
  - (f) liaising and working with Service Canada in respect of its review of EI benefit overpayments;
  - (g) following Plan implementation, making the distributions pursuant to the Plan, including the Employee Distribution;
  - (h) assisting Walter Canada and its advisors and the CRO in developing a plan for and implementing the orderly wind up of the Remaining UK Entities;
  - (i) performing all cash management functions for Walter Canada, including maintaining bank accounts for each entity and attending to cash receipt, disbursement, banking and investment activities, as well as maintaining accounting records, fulfilling GST/HST filing requirements, and the preparation of annual financial statements;
  - (j) reporting to this Honourable Court, as required from time to time, in respect of the foregoing and other matters pertaining to the CCAA Proceedings, including preparing and filing seven Monitor's reports (up to January 31, 2020), and attending at Court hearings in respect of applications made by Walter Canada; and
  - (k) attending to various other normal and customary matters in connection with these CCAA Proceedings, as required.

10. To the best of my knowledge, information and belief, the information contained in the Monitor's Invoices as to:


- (a) the number of hours worked;
- (b) the nature of work performed;
- (c) the identity of the individual who performed work; and
- (d) the rate charges for the work performed

is true and correct in all respects.

11. The fees set out in the Monitor's Invoices are calculated on the basis of the hours spent by the Monitor's personnel, multiplied by the applicable standard hourly rates charged by KPMG Inc. To the best of my knowledge, information and belief, those hourly rates are consistent with those charged by other firms for work of a similar nature in both Toronto, Ontario and Vancouver, British Columbia.

12. I have reviewed the invoices issued by McMillan LLP for work performed during the Fee Approval Period (copies of which are attached as exhibits to the 1<sup>st</sup> Affidavit of Vicki Tickle). To the best of my knowledge, information and belief, the time spent and hourly rates charged are consistent with the time spent and hourly rates charged by other law firms for work of a similar nature in both Toronto, Ontario and Vancouver, British Columbia.

SWORN BEFORE ME at the City of )  
Vancouver, in the Province of British )  
Columbia, this 24<sup>th</sup> day of February, 2020. )

  
\_\_\_\_\_  
A commissioner for taking affidavits for )  
British Columbia )

  
\_\_\_\_\_  
ANAMIKA GADIA

**Theima S. Zindoga**  
Barrister and Solicitor  
McMillan LLP  
1500 - 1055 West Georgia Street  
PO Box 11117  
Vancouver, BC V6E 4N7  
t 604.689.9111  
f 604.685.7084

**IN THE MATTER OF THE CCAA PROCEEDINGS OF  
NEW WALTER ENERGY CANADA HOLDINGS, INC. ET AL**

**SUMMARY OF MONITOR'S BILLINGS**

**MAY 1, 2018 TO JANUARY 31, 2020**

Invoice #	Period	Fees	Disbursements	Subtotal	HST	Total
8002078920	May 1 to May 31, 2018	\$ 145,940.50	9,206.37	155,146.87	20,169.09	175,315.96
8002122148	June 1 to June 30, 2018	63,789.50	253.18	64,042.68	8,325.55	72,368.23
8002171455	July 1 to July 31, 2018	36,330.00	619.48	36,949.48	4,803.43	41,752.91
8002246548	August 1 to August 31, 2018	47,409.50	78.53	47,488.03	6,173.44	53,661.47
8002246547	September 1 to September 30, 2018	31,625.00	31.93	31,656.93	4,115.40	35,772.33
8002296065	October 1 to October 30, 2018	60,619.50	1,157.20	61,776.70	8,030.97	69,807.67
8002459859	November 1 to November 30, 2018	33,499.00	2,937.59	36,436.59	4,736.76	41,173.35
8002465008	December 1 to December 31, 2018	16,087.50	69.20	16,156.70	2,100.37	18,257.07
8002465004	January 1 to January 30, 2019	24,083.00	-	24,083.00	3,130.79	27,213.79
8002465002	February 1 to February 28, 2019	43,529.00	4,838.91	48,367.91	6,287.83	54,655.74
8002478519	March 1 to March 31, 2019	44,106.50	-	44,106.50	5,733.85	49,840.35
8002793854	April 1 to June 30, 2019	110,882.00	-	110,882.00	14,414.66	125,296.66
8002793850	July 1 to September 30, 2019	58,957.00	-	58,957.00	7,664.41	66,621.41
8002901176	October 1 to December 31, 2019	83,625.50	-	83,625.50	10,871.32	94,496.82
8002915539	January 1 to January 30, 2020	28,565.50	281.14	28,846.64	3,750.06	32,596.70
<b>Total Monitor's Billings</b>		<b>\$ 829,049.00</b>	<b>19,473.53</b>	<b>848,522.53</b>	<b>110,307.93</b>	<b>958,830.46</b>

This is Exhibit "A" referred to in the  
affidavit of ANAMIKA GADIA  
sworn before me at VANCOUVER, B.C.  
this 24<sup>th</sup> day of February, 2020

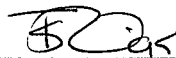
[Signature]  
A Commissioner for taking affidavits  
Within British Columbia

**IN THE MATTER OF THE CCAA PROCEEDINGS OF  
NEW WALTER ENERGY CANADA HOLDINGS, INC. ET AL  
SUMMARY OF MONITOR'S TIME INCURRED  
MAY 1, 2018 TO JANUARY 31, 2020**

<b>NAME</b>	<b>TITLE</b>	<b>HOURS</b>	<b>AVERAGE RATE</b>	<b>FEES</b>
A. Gadia	Partner	186.40	750.00	139,800.00
A. Tillman	Partner	85.40	700.00	59,780.00
S. Jeffrey	Partner	17.10	895.00	15,304.50
M. Meredith	Partner	10.40	895.00	9,308.00
B. Livingston	Partner	2.70	750.00	2,025.00
H. Brown	Partner	0.70	650.00	455.00
M. Clark	Senior Manager	425.90	550.00	234,245.00
M. Kemp-Gee	Senior Manager	223.70	650.00	145,405.00
G. Bourikas	Senior Manager	40.60	550.00	22,330.00
J. Santos	Senior Manager	0.50	550.00	275.00
M. Réthoré	Senior Manager	0.50	550.00	275.00
M. Charehsazan	Manager	1.60	400.00	640.00
D. Slocombe	Senior Consultant	562.45	300.00	168,735.00
T. Drinkwater	Senior Consultant	1.25	300.00	375.00
S. Tabassum	Consultant	0.50	250.00	125.00
A. Chopowick	Technician	142.30	195.00	27,748.50
A. Rzhovsky	Technician	11.40	195.00	2,223.00
<b>Total fees to January 31, 2020</b>		<u>1,713.40</u>		<b>\$ 829,049.00</b>
Disbursements				19,473.53
<b>Total Fees and Disbursements</b>				<b>848,522.53</b>
HST				110,307.93
<b>Total Monitor's Billings</b>				<b>\$ 958,830.46</b>

This is Exhibit " B " referred to in the  
affidavit of ANAMIKA GADIA  
sworn before me at VANCOUVER, B.C.  
this 20<sup>th</sup> day of February, 2020  
BDS  
A Commissioner for taking affidavits  
Within British Columbia

This is Exhibit "C" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG Inc.**  
 Pacific Centre  
 777 Dunsmuir Street, P.O. Box 10426  
 Vancouver, BC V7Y 1K3

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

004

June 08, 2018

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002078920  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anthony Tillman  
 Telephone : (604) 646-6332  
 Email : atillman@kpmg.ca

For professional services rendered for the period May 1-31, 2018, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee  
 Disbursements

\$ 145,940.50 CAD  
 9,206.37

**\$ 155,146.87 CAD**

HST

20,169.09

Amount Due

**\$ 175,315.96 CAD**

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
**Please return remittance advice with cheque.**

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank Code # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No: 8002078920 Reference: 2000851763 Client: 1002595058 Amount: \$ 175,315.96 CAD**

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.



**Professional Fees Summary**  
**For the period May 1-31, 2018**

<b>Name</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fee (\$)</b>
Scott Jeffrey	Partner	895	4.40	3,938.00
Mark Meredith	Partner	895	1.30	1,163.50
Anthony Tillman	Partner	700	57.80	40,460.00
Mark Kemp-Gee	Senior Manager	650	72.80	47,320.00
Mike Clark	Senior Manager	550	76.60	42,130.00
David Slocombe	Senior Consultant	300	33.70	10,110.00
Asya Rzhevsky	Technician	195	4.20	819.00
<b>Total</b>			<b>250.80</b>	<b>\$145,940.50</b>

**Project Hard Hat  
Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
May 1-31, 2018**

Name	Work Date	Hours	Hourly Rate	Value	Time Narrative
Scott Jeffery	5/2/2018	1.30	895.00	1,163.50	Attendance at meeting with Monitor team; Call with legal counsel;
Scott Jeffery	5/3/2018	1.20	895.00	1,074.00	Review updated Waterfall Agreement; Email same to team;
Scott Jeffery	5/4/2018	0.30	895.00	268.50	Review and respond to email correspondence;
Scott Jeffery	5/7/2018	0.40	895.00	358.00	Attend to review of email and respond to group;
Scott Jeffery	5/18/2018	1.20	895.00	1,074.00	Attend to review of email re: withholding tax on settlement payments and respond to same;
<b>Total For Scott Jeffery</b>				<b>4.40</b>	<b>3,938.00</b>
Mark Meredith	5/2/2018	1.30	895.00	1,163.50	Preparation for and attendance on conference call with Osler, Hoskin and Harcourt LLP ("Osler")
<b>Total For Mark Meredith</b>				<b>1.30</b>	<b>1,163.50</b>
Anthony Tillman	5/1/2018	2.00	700.00	1,400.00	Attend to plan and meeting order matters; Attend call with McMillan LLP ("McMillan") re: same;
Anthony Tillman	5/2/2018	2.90	700.00	2,030.00	Attend call with McMillan and Osler re: plan matters and Waterfall Agreement updates; Internal discussions re: financial statement preparation;
Anthony Tillman	5/3/2018	4.00	700.00	2,800.00	Attend meeting with McMillan re: preparation for stakeholder meetings; Call with Osler and B. Aziz, BlueTree Advisors, re: same; Review draft Waterfall Agreement; Attend to email correspondence;
Anthony Tillman	5/4/2018	6.50	700.00	4,550.00	Preparation for and attendance on stakeholder Plan consultation meetings with Cassels, Dentons and Victory Law; Attend meeting with Osler re: financial statements;
Anthony Tillman	5/7/2018	1.60	700.00	1,120.00	Monitor report planning; Attend internal meeting re: Waterfall Agreement;
Anthony Tillman	5/8/2018	1.30	700.00	910.00	Call with Osler re: plan; Internal meeting re: Monitor report planning;
Anthony Tillman	5/9/2018	1.00	700.00	700.00	Review draft distribution analysis; Preparation for meeting with Cassels Brock re: Waterfall;
Anthony Tillman	5/10/2018	6.00	700.00	4,200.00	Travel to Toronto re: Warrior Met meeting on plan matters and Waterfall Agreement; Preparation for same
Anthony Tillman	5/11/2018	7.00	700.00	4,900.00	Attend meeting with Warrior Met and Osler; Travel back to Vancouver;

Anthony Tillman	5/14/2018	1.70	700.00	1,190.00	Preparation for and attendance at meeting with Dentons re: Waterfall Agreement matters;
Anthony Tillman	5/16/2018	1.00	700.00	700.00	Call with McMillan re: plan matters; Internal discussion re: same;
Anthony Tillman	5/17/2018	1.80	700.00	1,260.00	Attend to Monitor report planning and plan drafting matters; Internal meeting re: same;
Anthony Tillman	5/18/2018	2.00	700.00	1,400.00	Attend to draft 18th Report of the Monitor (the "Report");
Anthony Tillman	5/22/2018	3.00	700.00	2,100.00	Attend to draft Report; Send to McMillan; Review Warrior Met plan comments; Review plan revisions;
Anthony Tillman	5/23/2018	1.80	700.00	1,260.00	Discussions with McMillan re: plan updates; Call with Osler re: same;
Anthony Tillman	5/24/2018	2.90	700.00	2,030.00	Review draft B. Aziz affidavit; Draft comments re: same; Call with Osler re: Court planning; Call with McMillan re: plan matters; Review draft plan edits;
Anthony Tillman	5/25/2018	3.80	700.00	2,660.00	Attend to draft Report updates and review of McMillan comments; Call with McMillan and Osler re: Court materials and plan updates;
Anthony Tillman	5/26/2018	0.50	700.00	350.00	Call with McMillan and Osler re: Court materials and plan updates;
Anthony Tillman	5/28/2018	2.50	700.00	1,750.00	Attend to draft Report updates; Review plan drafts and comments from stakeholders; Calls with McMillan re: same;
Anthony Tillman	5/29/2018	2.70	700.00	1,890.00	Attend to final Report comments and report finalization; Review final draft plan comments and update Court materials; Internal discussions re: same;
Anthony Tillman	5/31/2018	1.80	700.00	1,260.00	Preparation for and attendance at Court hearing re: Meeting Order and extension; Attend to tax return finalization matters; Attend to Order term mailout and posting matters;
<b>Total For Anthony Tillman</b>				<b>40,460.00</b>	
Mark Kemp-Gee	5/1/2018	4.80	650.00	3,120.00	Attend on call with W. Rostom, McMillan, re: Plan and deemed voting matters and potential legal arguments re: deemed voting; Attend to preparation of draft Report and related review; Internal review and discussions re: Plan, Report and related matters;
Mark Kemp-Gee	5/2/2018	5.10	650.00	3,315.00	Attend on call with P. Riesterer, Osler, and follow-up call with broader Osler and KPMG Tax teams, re: Plan and financial statements; Internal review and discussions re: same and schedules for Report; Attend to preparation of draft Report;

Mark Kemp-Gee	5/3/2018	4.30	650.00	2,795.00	Attend meeting with W. Rostom, McMillan, to discuss Plan, Report and upcoming stakeholder meetings; Attend on call with Osler and CRO re: Plan and stakeholder meetings; Internal review and discussion re: same; Attend to draft Report;
Mark Kemp-Gee	5/4/2018	6.00	650.00	3,900.00	Attend at stakeholder consultation meetings and additional meetings with Osler, McMillan;
Mark Kemp-Gee	5/7/2018	3.60	650.00	2,340.00	Internal review and discussion re: Plan and draft Report matters; Attend to review and revisions to Report schedules and draft Report;
Mark Kemp-Gee	5/8/2018	6.50	650.00	4,225.00	Attend to preparation of draft Report and related review of draft Plan and other information; Internal review and discussion re: Report schedules and related matters; Emails with counsel re: fee approval application and other matters;
Mark Kemp-Gee	5/9/2018	6.80	650.00	4,420.00	Attend to preparation of draft Report and related review of draft Plan and other information; Internal review and discussion re: Report schedules and related matters;
Mark Kemp-Gee	5/10/2018	3.70	650.00	2,405.00	Internal review and discussions re: draft Report and schedules; Discussion with P. Riesterer, Osler, re: Walter UK point in Plan; Attend to preparation of draft Report and revisions to schedules;
Mark Kemp-Gee	5/11/2018	2.20	650.00	1,430.00	Internal discussions re: Osler comments on expected Court application matters and re: draft Report; Attend to preparation of draft Report and schedules;
Mark Kemp-Gee	5/13/2018	1.70	650.00	1,105.00	Attend to revisions to draft Report;
Mark Kemp-Gee	5/14/2018	2.80	650.00	1,820.00	Attend to revisions to draft Report and related schedules;
Mark Kemp-Gee	5/15/2018	1.30	650.00	845.00	Attend to revisions to draft Report; Internal review and discussions re: same and cash flow;
Mark Kemp-Gee	5/16/2018	2.20	650.00	1,430.00	Internal review and discussions re: draft forecast and notes, and attend to revisions to draft Report; Attend on call with P. Reardon, McMillan, re: Plan and related matters, including draft Report;
Mark Kemp-Gee	5/17/2018	2.10	650.00	1,365.00	Review revised draft Plan and Meeting Order; Internal review, discussion and preparation of comments for McMillan re: same and re: draft Report;
Mark Kemp-Gee	5/18/2018	0.70	650.00	455.00	Discussion with P. Reardon, McMillan, re: revised Plan and draft Meeting Order; Internal review and discussion re: same and draft Report;
Mark Kemp-Gee	5/22/2018	1.10	650.00	715.00	Internal discussion re: Court application, notices and website updates; Review blacklined Plan from Cassels and provide comments on same; Review emails re: same;

Mark Kemp-Gee	5/23/2018	1.00	650.00	650.00	650.00	Attend on conference call with McMillan re: Plan and related matters;
Mark Kemp-Gee	5/24/2018	1.60	650.00	650.00	1,040.00	Review and provide comments on draft Affidavit; Attend on call with McMillan re: same; Internal discussion re: preparations for fulfilling notice requirements and related matters;
Mark Kemp-Gee	5/25/2018	1.20	650.00	650.00	780.00	Review and provide comments on draft tax returns, Notice of Application and revised Plan;
Mark Kemp-Gee	5/26/2018	0.60	650.00	650.00	390.00	Attend on call with Osler and McMillan to discuss proposed Plan revisions from Cassels;
Mark Kemp-Gee	5/28/2018	3.60	650.00	650.00	2,340.00	Internal (and external; with McMillan) review and discussions re: draft Report, revised draft Plan and Meeting Order; Attend to revisions to draft Report;
Mark Kemp-Gee	5/29/2018	4.30	650.00	650.00	2,795.00	Review Plan comments from Dentons and discuss same and draft Report internally and with McMillan and Osler; Attend to revisions to, final review and finalization of Report; Dealing with McMillan re: Report filing;
Mark Kemp-Gee	5/30/2018	2.20	650.00	650.00	1,430.00	Internal review and discussions re: website updates (re: Plan), newspaper and mailout notices, court hearing, tax returns and other matters; Dealing with various emails re: same;
Mark Kemp-Gee	5/31/2018	3.40	650.00	650.00	2,210.00	Attend at Court hearing, including discussions re: Plan and related matters with company's and Monitor's counsel and CRO prior to and following hearing; Attend to preparation of notices for mailouts and newspaper publication, and dealing with P Riesterer and Monitor's staff re: same;
<b>Total For Mark Kemp-Gee</b>						<b>47,320.00</b>
Mike Clark	5/1/2018	6.80	550.00	550.00	3,740.00	Attend to reconciliation of grid notes and adjust financial statements
Mike Clark	5/2/2018	5.50	550.00	550.00	3,025.00	Discussions with Osler re: Waterfall; Attend to adjustments to financial statements re: Waterfall Agreement
Mike Clark	5/3/2018	5.00	550.00	550.00	2,750.00	Meeting with McMillan re: Plan; Call with Osler/CRO re: Plan and Cassels question list; Review revised Waterfall from Osler; Review question list from Cassels;
Mike Clark	5/4/2018	5.50	550.00	550.00	3,025.00	Meetings with stakeholders re: Plan;
Mike Clark	5/7/2018	5.50	550.00	550.00	3,025.00	Attend to cash flow forecast; Internal meetings re: Waterfall and Report planning; Attend to final review of financial statements and email to KPMG tax re: tax returns;
Mike Clark	5/8/2018	5.00	550.00	550.00	2,750.00	Attend to cash vs actual reporting; Cash flow forecast;

Mike Clark	5/9/2018	6.50	550.00	3,575.00	Attend to distribution table re: Warrior meeting; Attend to Claims Register; Attend to breakdown of Monitor expenses; Dealing with cash flow forecast and notes and internal discussions re: same;
Mike Clark	5/10/2018	2.50	550.00	1,375.00	Attend to Claims Register for Report; Amend distribution schedule re: Report; Respond to creditor;
Mike Clark	5/11/2018	1.50	550.00	825.00	Attend to reconciliation of grid notes to financial statements; Attend to amendments to tables to Report;
Mike Clark	5/14/2018	3.30	550.00	1,815.00	Preparation for and attendance at meeting with tax lawyer from Dentons re: Plan; Update cash flow forecast/notes;
Mike Clark	5/15/2018	0.50	550.00	275.00	Attend to emails re: Tax returns;
Mike Clark	5/16/2018	2.00	550.00	1,100.00	Attend to questions from tax team re: returns; Review cash flow notes; Meeting with P. Reardon, McMillan, re: Plan;
Mike Clark	5/17/2018	2.50	550.00	1,375.00	Attend to Monitor report planning matters; Internal meeting re: same; Attend to Report updates;
Mike Clark	5/22/2018	5.50	550.00	3,025.00	Review Report and update tables; Review comments from Cassels; Attend to website updates;
Mike Clark	5/23/2018	3.50	550.00	1,925.00	Attend to Claims Register updates; Call with McMillan re: Warrior comments on Plan;
Mike Clark	5/28/2018	3.00	550.00	1,650.00	Update Report; Review tax returns;
Mike Clark	5/29/2018	5.50	550.00	3,025.00	Review tax returns; Update schedules for Report; Update website; Review Plan comments from Cassels;
Mike Clark	5/30/2018	3.50	550.00	1,925.00	Update website; Attend to arrangements for movement of records from KPMG office; Preparation for Court hearing;
Mike Clark	5/31/2018	3.50	550.00	1,925.00	Attend at Court hearing; Post order to website; Review notice requirements and duties of Monitor per Meeting Order;
<b>Total For Mike Clark</b>				<b>42,130.00</b>	
David Slocombe	5/1/2018	7.50	300.00	2,250.00	Attend to preparation of professional fees appendix for Monitor's report; Attend to revisions to KPMG and McMillan fees summaries;
David Slocombe	5/2/2018	5.80	300.00	1,740.00	Attend to preparation of payment approval email. Internal correspondence re: journals; Attend to adjustments to invoice summary per McMillan; Attend to preparation of invoice and employee hours summary. Internal discussions re: same;
David Slocombe	5/3/2018	8.10	300.00	2,430.00	Attend to reviewing invoices for payment approval and related email for payment; Attend to updates to schedules for Monitor's Report; Emails and discussions with McMillan re: same; Attend to cash flow vs. actual for Monitor's Report;

David Slocombe	5/4/2018	2.80	300.00	840.00	Attend to cash flow vs. actual for Monitor's Report; Preparing employee billed hours summary for Monitor's Report for McMillan;
David Slocombe	5/7/2018	0.50	300.00	150.00	Attend to preparation of cash flow forecast;
David Slocombe	5/8/2018	1.00	300.00	300.00	Internal discussions re: Report appendices; Attending to changes and additional work on same;
David Slocombe	5/14/2018	1.30	300.00	390.00	Attend to updates to cumulative cash flow statement and reconciling issues on professional fees summary;
David Slocombe	5/23/2018	1.50	300.00	450.00	Auditing claims summary for posting to Monitor's website;
David Slocombe	5/24/2018	1.00	300.00	300.00	Dealing with matters re: newspaper notices; Internal discussions re: same;
David Slocombe	5/30/2018	2.10	300.00	630.00	Attend to drafting emails for newspaper ads; Attend to editing and formatting notice; Draft weekly payment email;
David Slocombe	5/31/2018	2.10	300.00	630.00	Telephone discussions and emails with newspapers re: newspaper notices; Attend to edits to same; Internal discussions re: same;
<b>Total For David Slocombe</b>		<b>33.70</b>		<b>10,110.00</b>	
Asya Rzhnevsky	5/3/2018	1.00	195.00	195.00	Prepare payments for the week ending May 4, 2018;
Asya Rzhnevsky	5/7/2018	0.90	195.00	175.50	Renew four US Investments; Update Ascend;
Asya Rzhnevsky	5/14/2018	1.20	195.00	234.00	Prepare April 2018 bank reconciliations; Prepare cheque;
Asya Rzhnevsky	5/30/2018	0.50	195.00	97.50	Prepare deposit; Banking at CIBC; abd
Asya Rzhnevsky	5/31/2018	0.60	195.00	117.00	Prepare cheque to Receiver General re: corporate taxes.
<b>Total For Asya Rzhnevsky</b>		<b>4.20</b>		<b>819.00</b>	
<b>Grand Total</b>		<b>250.80</b>		<b>145,940.50</b>	

This is Exhibit "D" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



---

A Commissioner for taking Affidavits in  
the Province of British Columbia





**KPMG Inc.**  
 Pacific Centre  
 777 Dunsmuir Street, P.O. Box 10426  
 Vancouver, BC V7Y 1K3

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

013

July 11, 2018

New Walter Energy Canada Holdings, Inc.  
 235 Front Street, Unit 200  
 PO Box 2140  
 Tumbler Ridge, BC V0C 2W0

Invoice : 8002122148  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anthony Tillman  
 Telephone : (604) 646-6332  
 Email : atillman@kpmg.ca

For professional services rendered for the period June 1-30, 2018, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$	63,789.50 CAD
Disbursements		253.18
		<b>\$ 64,042.68 CAD</b>
HST		8,325.55
		<b>\$ 72,368.23 CAD</b>

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
**Please return remittance advice with cheque.**

**CAD Wire Payments: Beneficiary: KPMG LLP**  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank Code # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No: 8002122148    Reference: 2000851763    Client: 1002595058    Amount: \$ 72,368.23    CAD**

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

**Professional Fees Summary  
For the period June 1-30, 2018**

<b>Name</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fee (\$)</b>
Scott Jeffrey	Partner	895	0.80	716.00
Barb Livingston*	Partner	750	2.70	2,025.00
Anthony Tillman	Partner	700	17.00	11,900.00
Hayley Brown	Senior Manager	650	0.20	130.00
Mark Kemp-Gee	Senior Manager	650	44.10	28,665.00
Mike Clark	Senior Manager	550	15.30	8,415.00
David Slocombe**	Senior Consultant	300	36.35	10,905.00
Asya Rzhevsky	Technician	195	5.30	1,033.50
<b>Total</b>			<b>121.75</b>	<b>\$ 63,789.50</b>

\* previously unbilled time on April 18, 19 and May 7, 2018

\*\* includes 3.3 hours of previously unbilled time for May 31, 2018

**Project Hard Hat  
 Walfer Energy Canada Holdings Inc. et al. CCAA Monitoring  
 June 1-30, 2018\***

Name	Work Date	Hours	Hourly Rate	Value	Time Narrative
Scott Jeffery	6/28/2018	0.40	895.00	358.00	Research and internal discussion re: FAD and withholding taxes;
Scott Jeffery	6/29/2018	0.40	895.00	358.00	Email to Mark re: withholding obligations and FAD rules.
<b>Total For Scott Jeffery</b>		<b>0.80</b>		<b>716.00</b>	
Barb Livingston	4/18/2018	2.00	750.00	1,500.00	Review revised Waterfall agreement;
Barb Livingston	4/19/2018	0.20	750.00	150.00	Follow up on new Waterfall comments;
Barb Livingston	5/7/2018	0.50	750.00	375.00	Dealing with New Walter steps;
<b>Total For Barb Livingston</b>		<b>2.70</b>		<b>2,025.00</b>	
Anthony Tillman	6/1/2018	0.50	700.00	350.00	Attend to accounts payables;
Anthony Tillman	6/4/2018	0.50	700.00	350.00	Attend to Plan matters;
Anthony Tillman	6/7/2018	0.50	700.00	350.00	Internal update planning meeting re: notifications and planning of the Nineteenth Report of the Monitor (the "Report");
Anthony Tillman	6/12/2018	0.80	700.00	560.00	Attend to sanction planning; Attend to creditor inquiries re: Plan;
Anthony Tillman	6/13/2018	0.70	700.00	490.00	Attend to creditor inquiries;
Anthony Tillman	6/15/2018	1.00	700.00	700.00	Monitor's Report planning; Attend to creditor inquiries;
Anthony Tillman	6/18/2018	1.00	700.00	700.00	Attend to Monitor's Report planning; Internal discussions re: same;
Anthony Tillman	6/19/2018	0.80	700.00	560.00	Attend to Monitors' Report;
Anthony Tillman	6/20/2018	0.80	700.00	560.00	Report planning; Internal discussions re: same;
Anthony Tillman	6/21/2018	2.20	700.00	1,540.00	Review draft Monitor's Report; Draft comments re: same;
Anthony Tillman	6/22/2018	3.00	700.00	2,100.00	Review draft Monitor's Report; Draft comments; Internal meeting re: same; Review draft Court materials; Draft comments to McMillan LLP ("McMillan");
Anthony Tillman	6/25/2018	1.50	700.00	1,050.00	Review revised Plan; Call with McMillan re: same; Review revised draft Monitor Report;
Anthony Tillman	6/26/2018	1.20	700.00	840.00	Attend to Report comments;
Anthony Tillman	6/27/2018	1.50	700.00	1,050.00	Attend to Report comments and finalization; Internal call re: same; Call with McMillan re: DOJ comments;
Anthony Tillman	6/29/2018	1.00	700.00	700.00	Attend to Court preparation matters; Review status of tax returns;
<b>Total For Anthony Tillman</b>		<b>17.00</b>		<b>11,900.00</b>	
Hayley Brown	6/27/2018	0.20	650.00	130.00	Dealing with Cambrian return followup;

Total For Hayley Brown		0.20	130.00	
Mark Kemp-Gee	6/1/2018	2.20	650.00	1,430.00 Attend to Notice requirements including revisions to meeting notices and re: newspaper notice and mailouts; Dealing with P. Riesterer, Osler, Hoskin and Harcourt LLP ("Osler"), re: meeting notice revisions and related matters;
Mark Kemp-Gee	6/4/2018	2.40	650.00	1,560.00 Attend to fulfilling meeting notice requirements, including overseeing staff on completion of placing newspaper notices, mailout and email broadcast; Attend to delivery of notices to Warrior; Internal discussion re: outstanding matters for sanction Report and BNS funds; Dealing with updates to professional fees approval materials for sanction Report;
Mark Kemp-Gee	6/5/2018	1.20	650.00	780.00 Dealing with matters and documentation re: fulfillment of meeting notice requirements; Attend to review re: fee approval and sanction Report;
Mark Kemp-Gee	6/6/2018	0.60	650.00	390.00 Attend on call with P. Riesterer, Osler, re: tax filing, Plan revisions and other matters;
Mark Kemp-Gee	6/7/2018	0.70	650.00	455.00 Internal discussion re: tax filings and other Plan-related matters; Review US bankruptcy Court Order re: New WEI / Warrior settlement approval and emails with P. Riesterer re: same and dealing with Warrior's counsel to obtain tax election and deal with BNS funds;
Mark Kemp-Gee	6/12/2018	0.90	650.00	585.00 Discussion with and email to P. Reardon, Osler, re: inquiry from USW re: payroll deductions and also re: fee approval matters for upcoming Court hearing; Attend to related schedule revisions and review;
Mark Kemp-Gee	6/14/2018	3.30	650.00	2,145.00 Internal discussions re: professional fees approval application matters and creditor response notices; Attend to preparation of draft Report; Review information from P. Riesterer, Osler, re: claim assertions from Kevin James' counsel; Attend to related document review and discussion with P. Riesterer re same;
Mark Kemp-Gee	6/15/2018	1.80	650.00	1,170.00 Discussion with P. Reardon, McMillan, re: Plan amendments, James Claim correspondence, inquiry from USW's counsel, Report and other matters; Attend to document review re: same and to preparation of draft Report;
Mark Kemp-Gee	6/18/2018	5.20	650.00	3,380.00 Internal discussion re: Plan amendments and reporting matters; Attend to preparation of draft Report and related review of Plan/Meeting Order provisions;
Mark Kemp-Gee	6/19/2018	3.20	650.00	2,080.00 Attend to preparation of draft Report and schedules; Internal discussion re: reporting matters; Discussion and emails with P. Riesterer, Osler, re: James Claim and employee distribution matters;

Mark Kemp-Gee	6/20/2018	0.90	650.00	585.00	Discussion with P Reardon, McMillan, re: Plan amendments and various Report matters; Internal discussion re: draft Report;
Mark Kemp-Gee	6/21/2018	2.40	650.00	1,560.00	Attend to preparation of draft Report; Internal review and discussion re: same and hearing matters, and performing revisions to Report and schedules;
Mark Kemp-Gee	6/22/2018	4.40	650.00	2,860.00	Discussions with P. Riesterer, Osler, and P. Reardon, McMillan, re: Plan amendments, company and Monitor court materials and related matters; Dealing with V. Tickle, McMillan, re: fee approval application; Attend to revisions to draft Report; Review revised Amended Plan and other company application materials and provide comments thereon (to McMillan); Consider tax notice received from D. Stickle and Internal discussion with Tax re: same/tax return assessments; Review NOAs obtained by Tax and prepare/send email to D. Stickle, CRO, and Osler re: same;
Mark Kemp-Gee	6/25/2018	5.40	650.00	3,510.00	Discussion with P. Reardon, McMillan, re: comments on Company's court materials; Attend to revisions to draft Report; Internal review and discussion re: same and creditor response matters; Dealing with preparing responses to creditor responses; Review and provide comments on revised materials from Osler; Discussion with P. Riesterer, Osler, re: same and creditor responses; Email draft Report to McMillan for comments; Dealing with Amended Plan website posting and emails;
Mark Kemp-Gee	6/26/2018	2.60	650.00	1,690.00	Emails with McMillan re: Report and other matters; Consider Report comments from McMillan and attend to revisions to draft Report and schedules; Internal discussions re: same and tax filing matters; Review and provide comments on draft fee approval materials from McMillan;
Mark Kemp-Gee	6/27/2018	4.80	650.00	3,120.00	Attend to revisions to draft Report, email same to Osler and CRO for comments and consider their comments; Discussion with P. Reardon, McMillan, re: DOJ concerns with certain Sanction order provisions; Dealing with emails re: disbursement approvals and other matters; Attend to final review of, revisions to and finalization of Report; Internal review and discussions re: Report, tax and other matters;
Mark Kemp-Gee	6/28/2018	0.80	650.00	520.00	Dealing with payment approvals and emails re: tax filing matters and upcoming Court hearing;
Mark Kemp-Gee	6/29/2018	1.30	650.00	845.00	Emails with KPMG Tax re: Cambrian tax filing matters; Emails with McMillan re: upcoming Court hearing and DOJ discussions re: sanction order;

**Total For Mark Kemp-Gee** **44.10** **28,665.00**

Mike Clark	6/1/2018	2.50	550.00	1,375.00	Website updates; Return calls of creditors; Attend to preparation of notice requirements;
Mike Clark	6/4/2018	2.50	550.00	1,375.00	Attend to website updates; Attend to email to Affected Creditors;
Mike Clark	6/6/2018	1.50	560.00	825.00	Call to P. Riestler, Osler, re: next steps; Attend to arrangements for removal of boxes from KPMG offices;
Mike Clark	6/7/2018	0.80	550.00	440.00	Review records for 2007 Herrmann Feasibility Study;
Mike Clark	6/11/2018	1.50	550.00	825.00	Attend to responses to creditors re: notice of deemed meetings; Dealing with quote from Iron Mountain;
Mike Clark	6/12/2018	0.80	550.00	440.00	Request from Conuma re: records; Question from USW re: tax withholding;
Mike Clark	6/13/2018	0.30	550.00	165.00	Review correspondence from creditors re: notice;
Mike Clark	6/26/2018	2.30	550.00	1,265.00	Attend to GST question from CRA; Dealing with interest arrears payment;
Mike Clark	6/27/2018	0.80	550.00	440.00	Attend to review of Monitor's Report;
Mike Clark	6/28/2018	1.00	550.00	550.00	Attend to issue of filing PLOI election re: Cambrian;
Mike Clark	6/29/2018	1.30	550.00	715.00	Correspondence re: Cambrian tax returns;
<b>Total For Mike Clark</b>				<b>8,415.00</b>	
David Siocombe	5/31/2018	3.30	300.00	990.00	Contacting newspapers re: notices; Editing draft notice; Email request to all papers;
David Siocombe	6/1/2018	4.00	300.00	1,200.00	Organizing newspaper postings with four papers including several calls and emails for quotes, timing and dimensions; Reviewing proofs of same; Drafting email to creditors;
David Siocombe	6/2/2018	1.00	300.00	300.00	Reviewing proofs for two newspaper notices and attend to edits to same;
David Siocombe	6/4/2018	3.30	300.00	990.00	Attend to review of newspaper notices and edits to same; Internal discussion and correspondence re: same; Uploading documents to the server;
David Siocombe	6/7/2018	2.20	300.00	660.00	Attending to file search re: Report; Responding to creditor inquiry calls;
David Siocombe	6/8/2018	1.30	300.00	390.00	Verifying accuracy of barcoding on records boxes;
David Siocombe	6/11/2018	0.50	300.00	150.00	Calls to creditors re: questions and address change;
David Siocombe	6/12/2018	5.30	300.00	1,590.00	Calls to creditors; Internal discussion re: billings summary and invoice record keeping; Attend to organization of KPMG and McMillan invoices re: schedule for Monitor's Report;
David Siocombe	6/13/2018	0.80	300.00	240.00	Attend to sorting payments for approval; Preparing schedules for Monitor's Report; Attend to uploading documents to website;
David Siocombe	6/14/2018	2.00	300.00	600.00	Dealing with payment approval emails; Setting up email account to cover for creditor inquiries; Attend to spreadsheet analysis re: taxes on invoices;
David Siocombe	6/18/2018	0.80	300.00	240.00	Responding to creditor inquiries;

David Slocombe	6/19/2018	1.80	300.00	540.00	Responding to creditors inquires and documenting conversations; Attend to review of total number of affected creditors reached via email;
David Slocombe	6/20/2018	0.30	300.00	90.00	Attending to creditor inquiries;
David Slocombe	6/25/2018	4.10	300.00	1,230.00	Preparing creditor response summary, drafting emails to creditors; Attend to uploading documents to the website;
David Slocombe	6/26/2018	1.30	300.00	390.00	Reviewing and approving website uploads and submitting additional requests for upload; Attend to compilation of Court Orders related to CCAA fee approvals;
David Slocombe	6/27/2018	2.60	300.00	780.00	Sorting payments for approval; Preparing schedules for Monitor's Report ; Submitting upload requests to the website;
David Slocombe	6/28/2018	1.00	300.00	300.00	Attend to payment approval emails;
David Slocombe	6/29/2018	0.75	300.00	225.00	Printing and preparing response forms and Court documents for Court hearing;
<b>Total For David Slocombe</b>					<b>10,905.00</b>
Asya Rzhovsky	6/1/2018	1.10	195.00	214.50	Prepare payments for the week ending June 1, 2018;
Asya Rzhovsky	6/7/2018	0.90	195.00	175.50	Renew four US term deposits;
Asya Rzhovsky	6/8/2018	0.30	195.00	58.50	Void and prepare replacement cheque;
Asya Rzhovsky	6/15/2018	1.10	195.00	214.50	Prepare payments for the week ending June 15, 2018;
Asya Rzhovsky	6/27/2018	0.80	195.00	156.00	Prepare payment to CRA re: income tax arrears and deliver same to CRA; and
Asya Rzhovsky	6/29/2018	1.10	195.00	214.50	Prepare payments for the week ending June 29, 2018.
<b>Total For Asya Rzhovsky</b>					<b>1,033.50</b>
<b>Total</b>					<b>63,789.50</b>

Total

121.75

\*includes previously unbilled time from April and May 2018

This is Exhibit "E" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia





**KPMG LLP**  
 Pacific Centre  
 777 Dunsmuir Street, P.O. Box 10426  
 Vancouver, BC V7Y 1K3

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

021

August 15, 2018

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002171455  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anthony Tillman  
 Telephone : (604) 646-6332  
 Email : atillman@kpmg.ca

For professional services rendered for the period July 1-31, 2018, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee  
 Disbursements

\$ 36,330.00 CAD  
 619.48

HST

\$ 36,949.48 CAD  
 4,803.43

Amount Due

\$ 41,752.91 CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
**Please return remittance advice with cheque.**

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002171455 **Reference:** 2000851763 **Client:** 1002595058 **Amount:** \$ 41,752.91 CAD

**Professional Fees Summary**  
**For the period July 1-31, 2018**

<b>Name</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fee (\$)</b>
Scott Jeffrey	Partner	895	2.10	1,879.50
Mark Meredith	Partner	895	0.50	447.50
Anthony Tillman	Partner	700	7.60	5,320.00
Mark Kemp-Gee	Senior Manager	650	13.80	8,970.00
Mike Clark	Senior Manager	550	21.00	11,550.00
David Slocombe	Senior Consultant	300	26.30	7,890.00
Asya Rzhevsky	Technician	195	1.40	273.00
<b>Total</b>			<b>72.70</b>	<b>\$ 36,330.00</b>

**Project Hard Hat  
 Walter Energy Canada Holdings Inc. et al. CCAA  
 July 1-31, 2018**

Name	Work Date	Hours	Hourly Rate	Value	Time Narrative
Scott Jeffery	7/19/2018	0.20	895.00	179.00	Call with US bankruptcy attorney re: tax elections; Email to P. Riesterer, Osler, Hoskin & Harcourt LLP (Osler), and team;
Scott Jeffery	7/25/2018	0.50	895.00	447.50	Call with Osler re: preparation for call with US bankruptcy representative re: PLO election;
Scott Jeffery	7/26/2018	1.40	895.00	1,253.00	Call with US attorneys re: PLO election; Send prior year tax returns to P. Riesterer, Osler, to share with US attorneys;
<b>Total For Scott Jeffery</b>				<b>1,879.50</b>	
Mark Meredith	7/3/2018	0.30	895.00	268.50	Internal discussion and correspondence re: CRA clearance certificate and wind-up process;
Mark Meredith	7/4/2018	0.20	895.00	179.00	Attend to further emails re: wind-up;
<b>Total For Mark Meredith</b>				<b>447.50</b>	
Anthony Tillman	7/3/2018	2.50	700.00	1,750.00	Preparation for and attendance at Court re: extension hearing and plan sanction;
Anthony Tillman	7/4/2018	0.50	700.00	350.00	Attend to CRA planning correspondence;
Anthony Tillman	7/10/2018	0.80	700.00	560.00	Attend to review of UK matters; Review accounts payable;
Anthony Tillman	7/11/2018	0.80	700.00	560.00	Attend to CRA matters; Call with Osler and McMillan re: same;
Anthony Tillman	7/13/2018	1.00	700.00	700.00	Review accounts payable; Attend to file matters re: correspondence;
Anthony Tillman	7/16/2018	2.00	700.00	1,400.00	Review correspondence re: plan and CRA matters;
<b>Total For Anthony Tillman</b>				<b>5,320.00</b>	
Mark Kemp-Gee	7/3/2018	2.40	650.00	1,560.00	Dealing with inquiry from P. Riesterer, Osler, re: hearing matter (payments to L. Evans) and related review of cash disbursement records; Attendance at sanction hearing and follow-up matters for revising professional fee approval amounts per instructions from Court; Internal discussions/emails (and with Osler and McMillan) re: next steps for seeking clearance certificates;
Mark Kemp-Gee	7/5/2018	0.40	650.00	260.00	Internal discussions and dealing with emails re: tax filing and James Claim matters;
Mark Kemp-Gee	7/6/2018	0.50	650.00	325.00	Dealing with various emails re: UK administration matters as well as internal discussion re: tax/clearance certificate and website content matters;
Mark Kemp-Gee	7/9/2018	0.30	650.00	195.00	Review Reasons for Judgment and dealing with emails re: UK reporting matters;
Mark Kemp-Gee	7/12/2018	1.10	650.00	715.00	Attend on conference call with Osler and McMillan re: clearance request matters, and on separate call with McMillan re: same; Dealing with payment approvals;
Mark Kemp-Gee	7/23/2018	0.80	650.00	520.00	Internal discussions re: preparation of TX19 clearance request forms, Cambrian tax filings and related matters;
Mark Kemp-Gee	7/24/2018	0.80	650.00	520.00	Internal discussion re: CRA clearance certificate requests and related matters and dealing with emails from Tax re: same;
Mark Kemp-Gee	7/25/2018	1.20	650.00	780.00	Preparation for and attendance on conference call with Osler and KPMG Tax re: dealing with WEI trustee to obtain tax election form; Internal review and discussions re: clearance certificate requests;

Mark Kemp-Gee	7/26/2018	2.80	650.00	1,820.00	Attend on conference call with New WEI US bankruptcy trustee representatives re: request for tax election form and their request for Walter Canada tax filings; Dealing with inquiry from Family Maintenance and Enforcement re: employee judgment against Walter Canada; Review draft TX19 clearance request forms and internal discussions re: same and pro forma 2018 and 2019 financial statements / distribution schedules for inclusion with clearance request; Emails with Tax re: dealing with CRA;
Mark Kemp-Gee	7/30/2018	1.20	650.00	780.00	Dealing with payment approval emails; Internal review and emails re: CRA clearance requests and upcoming UK meetings; Emails re: PLOI election;
Mark Kemp-Gee	7/31/2018	2.30	650.00	1,495.00	Discussion with Tax partner re: clearance requests; Review draft financial statements; Internal discussions re: same and clearance requests; Internal discussion re: contacting CRA and clearance request package preparation;
<b>Total For Mark Kemp-Gee</b>					<b>8,970.00</b>
Mike Clark	7/3/2018	3.30	550.00	1,815.00	Preparation for and attendance at Court; Revise schedules re: removal of BIA proceedings; Attend to cheque payment for Cambrian income tax;
Mike Clark	7/4/2018	0.80	550.00	440.00	Attend to review of bank reconciliations;
Mike Clark	7/5/2018	0.30	550.00	165.00	Attend to review of McMillan invoice;
Mike Clark	7/6/2018	1.30	550.00	715.00	Update website description; Email correspondence re: Walter UK;
Mike Clark	7/9/2018	0.30	550.00	165.00	Review reasons for judgement;
Mike Clark	7/11/2018	1.50	550.00	825.00	Attend to description of reasons for transfer of funds to Joint Proposal account
Mike Clark	7/12/2018	1.30	550.00	715.00	Email correspondence re: CRA; Revise PLOI and send to P. Riesterer, Osler; Update FY2018 financial statements;
Mike Clark	7/13/2018	0.50	550.00	275.00	Update FY2018 financial statements;
Mike Clark	7/16/2018	2.50	550.00	1,375.00	Attend to updates to financial statements;
Mike Clark	7/17/2018	3.00	550.00	1,650.00	Update financial statements; Communications with CRA re: contact; Email P. Riesterer, Osler, re: same;
Mike Clark	7/18/2018	1.80	550.00	990.00	Calls from CRA re: GST filings; Update financial statements re: cash actuals;
Mike Clark	7/19/2018	2.70	550.00	1,485.00	Reconcile cash in financial statements; Email to P. Riesterer, Osler, re: Box site; Calls to and from CRA re: contact;
Mike Clark	7/20/2018	1.30	550.00	715.00	Review process to obtain clearance certificate; Email to H. Brown re: Cambrian NOA; Attend call re: CRA clearance certificates;
Mike Clark	7/30/2018	0.10	550.00	55.00	Review emails re: expense approval;
Mike Clark	7/31/2018	0.30	550.00	165.00	Review emails re: financial statements;
<b>Total For Mike Clark</b>					<b>11,550.00</b>
David Slocombe	7/4/2018	0.80	300.00	240.00	Responding to creditor inquiries;
David Slocombe	7/5/2018	1.00	300.00	300.00	Responding to creditor inquiries;
David Slocombe	7/9/2018	0.80	300.00	240.00	Posting documents to website; Responding to creditor inquiries;
David Slocombe	7/12/2018	0.50	300.00	150.00	Attend to payment approval email;
David Slocombe	7/13/2018	0.30	300.00	90.00	Attend to payment approval matters;
David Slocombe	7/17/2018	4.50	300.00	1,350.00	Attend to rolling forward and updating cash flow vs actual;
David Slocombe	7/18/2018	4.50	300.00	1,350.00	Attend to rolling forward and updating cash flow vs actual; Attend to reconciling issues with foreign exchange;
David Slocombe	7/20/2018	1.30	300.00	390.00	Preparing form TX19s for clearance certificates;
David Slocombe	7/25/2018	0.30	300.00	90.00	Responding to creditor inquiry;

David Slocombe	7/26/2018	5.00	300.00	1,500.00	Attending to updating the form TX-19s for new information; Attend to research on required for filing a request for clearance certificate; Preparing distribution schedules and reviewing financial statements re: clearance certificates;
David Slocombe	7/27/2018	3.00	300.00	900.00	Preparing distribution schedules and reviewing financial statements re: clearance certificates; Responding to creditor inquiry;
David Slocombe	7/30/2018	0.30	300.00	90.00	Attending to internal discussions re: payment approvals;
David Slocombe	7/31/2018	4.00	300.00	1,200.00	Reviewing internal email re: clearance certificate and proposed plan to deal with CRA; Preparing distribution schedule schedules and reconciling to financial statements; Preparing package of distribution schedules and financial statements for review; Call to CRA to discuss requirements for clearance certificate and request for referral to a senior agent who can assist in the process;
<b>Total For David Slocombe</b>		<b>26.30</b>		<b>7,890.00</b>	
Asya Rzhovsky	7/3/2018	0.40	195.00	78.00	Prepare payment and courier to CRA;
Asya Rzhovsky	7/13/2018	1.00	195.00	195.00	Prepare payments for the week ending July 13, 2018;
<b>Total For Asya Rzhovsky</b>		<b>1.40</b>		<b>273.00</b>	
<b>Grand Total</b>		<b>72.70</b>		<b>36,330.00</b>	

This is Exhibit "F" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

027

October 12, 2018

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002246548  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period August 1-31, 2018, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$	47,409.50	CAD
Disbursements		78.53	
<hr/>			
	\$	47,488.03	CAD
HST		6,173.44	
<hr/>			
Amount Due	\$	53,661.47	CAD
<hr/>			

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002246548    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 53,661.47    CAD

**Professional Fees Summary**  
**For the period August 1-31, 2018**

<b>Name</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fee (\$)</b>
Scott Jeffrey	Partner	895	3.60	3,222.00
Mark Meredith	Partner	895	3.70	3,311.50
Anamika Gadia	Partner	750	4.40	3,300.00
Anthony Tillman	Partner	700	3.00	2,100.00
Mark Kemp-Gee	Senior Manager	650	22.50	14,625.00
Mike Clark	Senior Manager	550	19.00	10,450.00
David Slocombe	Senior Consultant	300	33.50	10,050.00
Annette Chopowick	Technician	195	1.30	253.50
Asya Rzhovsky	Technician	195	0.50	97.50
<b>Total</b>			<b>91.50</b>	<b>\$ 47,409.50</b>



Project Hard Hat  
Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
August 1-31, 2018

Name	Work Date	Hours	Rate	Total	Time Narrative
Scott Jeffery	8/8/2018	2.00	895.00	1,790.00	Research and preparation for call re: clearance certificate; Call with tax counsel re: plan of distribution and clearance certificate;
Scott Jeffery	8/9/2018	0.80	895.00	716.00	Email to Broomfield UK re: debt forgiveness rules;
Scott Jeffery	8/14/2018	0.40	895.00	358.00	Dealing with clearance certificate including internal discussions and correspondence;
Scott Jeffery	8/15/2018	0.40	895.00	358.00	Review email from UK tax advisor; Prepare follow up email to group;
<b>Total For Scott Jeffery</b>		<b>3.60</b>		<b>3,222.00</b>	
Mark Meredith	8/1/2018	0.40	895.00	358.00	Attend to review and correspondence re: Monitor liability;
Mark Meredith	8/3/2018	0.30	895.00	268.50	Correspondence with Lynch re: CRA filing contact;
Mark Meredith	8/7/2018	1.00	895.00	895.00	Internal meeting with working group re: draft financials;
Mark Meredith	8/14/2018	2.00	895.00	1,790.00	Attend to emails re: clearance process; Attending on working group conference call;
<b>Total For Mark Meredith</b>		<b>3.70</b>		<b>3,311.50</b>	
Anamika Gadia	8/8/2018	1.00	750.00	750.00	Attendance on call with KPMG Tax and McMillan re: distribution options and clearance request submissions; Attend on call with Osler re: Warrior request for BNS funds;
Anamika Gadia	8/10/2018	0.70	750.00	525.00	Attend to review of emails re: tax and clearance request matters;
Anamika Gadia	8/13/2018	0.50	750.00	375.00	Attend to review of emails re: payment approvals, UK tax matters and clearance requests;
Anamika Gadia	8/14/2018	1.20	750.00	900.00	Attend on conference call with McMillan and KPMG Tax re: clearance request matters; Internal discussions re: same;
Anamika Gadia	8/28/2018	0.50	750.00	375.00	Internal discussions re: clearance matters;
Anamika Gadia	8/29/2018	0.50	750.00	375.00	Attend to review of emails and discussions re: UK tax matters;
<b>Total For Anamika Gadia</b>		<b>4.40</b>		<b>3,300.00</b>	
Anthony Tillman	8/24/2018	3.00	700.00	2,100.00	Summary time attending to emails and calls;
<b>Total For Anthony Tillman</b>		<b>3.00</b>		<b>2,100.00</b>	
Mark Kemp-Gee	8/1/2018	2.70	650.00	1,755.00	Review draft distribution schedules and internal review and discussions re: same, financial statements and results of discussion with CRA re: filing clearance requests; Attend to email to KPMG Tax/Law and McMillan re: questions/issues for completing clearance requests and related required documentation; Dealing with payment approvals and related emails;
Mark Kemp-Gee	8/2/2018	2.20	650.00	1,430.00	Further review of and internal discussions re: draft financial statements and dealing with revisions to same; Dealing with emails re: clearance request matters;
Mark Kemp-Gee	8/3/2018	3.20	650.00	2,080.00	Preparation for and attendance on call with McMillan and tax lawyers (McMillan and KPMG) to discuss clearance request documentation and matters, including requirement to set out scheme of distribution (and windup plan) for each entity; Internal review and discussion re: same and preparation of materials for follow-up meeting; Dealing with internal emails re: PLOI election filing, obtaining CRA authorization for Cambrian and other matters;

Mark Kemp-Gee	8/7/2018	4.80	650.00	3,120.00	Internal meeting to review draft financial statements for fiscal 2018 and 2019 and to discuss revisions to same and matters re: preparation of scheme of distribution for CRA clearance requests, and meeting with to discuss same and potential wind-up/amalgamation scenarios for discussion with Osler; Review file re: BNS Funds per email from P. Riesterer, Osler, and letter from Warrior's counsel and provide documentation to P. Riesterer re: same; Dealing with Tax/P Riesterer re: filing of PLOI and penalty payment cheque;
Mark Kemp-Gee	8/8/2018	4.70	650.00	3,055.00	Attend on follow-up call with McMillan /KPMG Tax to discuss scheme of distribution options and issues for clearance request submissions; Dealing with P. Riesterer, Osler, re: UK tax filings for US trustee and other matters; Attend on call with Osler to discuss Warrior's request for BNS Funds, and document review/discussion with P. Reardon, McMillan, re: past reporting to Court on the matter; Internal discussion re: clearance requests, UK tax, BNS Funds and related matters;
Mark Kemp-Gee	8/9/2018	0.50	650.00	325.00	Emails re: tax (including UK tax returns) and clearance request matters;
Mark Kemp-Gee	8/13/2018	0.60	650.00	390.00	Emails re: payment approvals, UK tax matters and clearance requests;
Mark Kemp-Gee	8/14/2018	1.20	650.00	780.00	Attend on conference call with McMillan and KPMG Law (Tax) re: clearance request follow-up matters and dealing with Osler re: same; Internal follow-up discussion re: same;
Mark Kemp-Gee	8/15/2018	0.60	650.00	390.00	Discussion with P. Reardon, McMillan, re: his discussions with CRA and clearance request matters; Dealing with emails re: UK;
Mark Kemp-Gee	8/16/2018	0.30	650.00	195.00	Dealing with payment approvals and emails re: UK/court/other matters;
Mark Kemp-Gee	8/29/2018	0.30	650.00	195.00	Dealing with emails and matters re: UK tax filings;
Mark Kemp-Gee	8/31/2018	1.40	650.00	910.00	Dealing with payment approvals and emails re: UK tax matters; Internal review and discussion re: clearance requests;
<b>Total For Mark Kemp-Gee</b>		<b>22.50</b>		<b>14,625.00</b>	
Mike Clark	8/7/2018	4.50	550.00	2,475.00	Attend to updates to financials; Internal discussions re: same and wind-up plan;
Mike Clark	8/8/2018	4.00	550.00	2,200.00	Call with McMillan re. clearance certificate filing; Internal discussion re: tax; Review requests from US Trustee;
Mike Clark	8/9/2018	0.50	550.00	275.00	Review email correspondence re: UK tax ;
Mike Clark	8/10/2018	0.80	550.00	440.00	Email communications re: UK financials/tax returns;
Mike Clark	8/13/2018	1.50	550.00	825.00	Review of bank reconciliations; Email communications with P. Riesterer, Osler, re: UK entities tax returns;
Mike Clark	8/14/2018	2.30	550.00	1,265.00	Review template provided by M. Friedman, McMillan; Attend call with McMillan re: clearance; Internal discussions;
Mike Clark	8/23/2018	0.80	550.00	440.00	Preparation for call with KPMG UK;
Mike Clark	8/24/2018	2.50	550.00	1,375.00	Preparation for meeting with KPMG UK; Attend call with KPMG UK re: Energybuild wind-down;
Mike Clark	8/27/2018	0.80	550.00	440.00	Call to P. Reardon, McMillan, re: clearance;
Mike Clark	8/28/2018	0.50	550.00	275.00	Internal discussions re: clearance;
Mike Clark	8/29/2018	0.50	550.00	275.00	Organize internal call re: clearance;
Mike Clark	8/30/2018	0.30	550.00	165.00	Review requirements for clearance;
<b>Total For Mike Clark</b>		<b>19.00</b>		<b>10,450.00</b>	

David Slocombe	8/1/2018	6.00	300.00	1,800.00	Telephone discussion with senior audit agent at CRA re: clearance certificate requirements, timeline etc.; Attend to documenting conversation and information provided; Send payment approval email to CRO and monitor; Attend to organizing invoices and backup emails on server; Editing and formatting distribution schedules and financial statements; Preparing schedule of interim distribution;
David Slocombe	8/2/2018	5.30	300.00	1,590.00	Updating creditor address; Researching contacts at CRA to assist in clearance certificate filing process; Telephone discussion with representative in the CRA insolvency intake group; Identifying and building reconciliations showing differences between the Monitor's 18th report forecast and the forecast from internal financial statements;
David Slocombe	8/3/2018	4.80	300.00	1,440.00	Preparation for and attendance at call with McMillan on clearance certificates and related issues; Updating clearance certificate form TX-19s; Updating financial statements for Walter entities; Attend to creation of organizational chart for Walter entities showing cash flow between related companies at distribution date;
David Slocombe	8/7/2018	5.50	300.00	1,650.00	Preparation for and attendance at internal meeting re: clearance certificate request, issues to address on financial statements and other related topics; Preparing second version of distribution flowchart to reflect assumption that James claim is accepted; Updating distribution schedules to reflect updated financial statement figures; Preparing rough calculation re: potential amalgamation of Walter entities; Preparation for and attendance at internal meeting with KPMG Law;
David Slocombe	8/8/2018	1.80	300.00	540.00	Attending call with McMillan and others re: clearance certificates; Telephone discussion with Alan Mileta, CRA, re: clearance certificates and referral to contact within CRA who can assist in the process. Responding to creditor inquiry; Discussing payment approval issues;
David Slocombe	8/9/2018	1.00	300.00	300.00	Attend to pulling of box.com files down to server;
David Slocombe	8/14/2018	2.50	300.00	750.00	Preparing payment approval email for the week; Attending conference call with McMillan and KPMG Tax re: clearance certificates and related matters; Internal correspondence re: clearance certificate and information resources;
David Slocombe	8/15/2018	1.00	300.00	300.00	Preparing payment email; Internal discussion re: PJT payment;
David Slocombe	8/16/2018	1.80	300.00	540.00	Attending to payment approval email; Dealing with creditor inquiries and updating information in claims register re: same; Responding to creditor inquiries;
David Slocombe	8/17/2018	1.00	300.00	300.00	Attending to payment approval matters; uploading content to the website
David Slocombe	8/23/2018	0.30	300.00	90.00	Attending to payment approval matters;
David Slocombe	8/24/2018	0.50	300.00	150.00	Attending to creditor inquiries;
David Slocombe	8/27/2018	0.40	300.00	120.00	Attending to payment approval matters;
David Slocombe	8/29/2018	0.30	300.00	90.00	Attending to payment approval matters;
David Slocombe	8/30/2018	0.30	300.00	90.00	Attending to payment approval matters;
David Slocombe	8/31/2018	1.00	300.00	300.00	Attending to payment approval matters;
<b>Total For David Slocombe</b>		<b>33.50</b>		<b>10,050.00</b>	
Annette Chopowick	8/9/2018	0.70	195.00	136.50	Preparation of banking information schedule; Renewing US investments;
Annette Chopowick	8/20/2018	0.60	195.00	117.00	Preparation of cheques and wire transfers re: accounts payable;
<b>Total For Annette Chopowick</b>		<b>1.30</b>		<b>253.50</b>	

Asya Rzhovsky	8/2/2018	0.50	195.00	97.50 Prepare wire transfers and cheques.
<b>Total For Asya Rzhovsky</b>		<b>0.50</b>		<b>97.50</b>
<b>Grand Total</b>		<b>91.50</b>		<b>47,409.50</b>

This is Exhibit "G" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



---

A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

034

October 12, 2018

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002246547  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period September 1-30, 2018, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$	31,625.00	CAD
Disbursements		31.93	
<hr/>			
	\$	<b>31,656.93</b>	CAD
HST		4,115.40	
<hr/>			
Amount Due	\$	<b>35,772.33</b>	CAD
<hr/>			

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002246547    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 35,772.33 CAD

**Professional Fees Summary**  
**For the period September 1-30, 2018**

<b>Name</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fee (\$)</b>
Scott Jeffrey	Partner	895	2.00	1,790.00
Mark Meredith	Partner	895	4.40	3,938.00
Anamika Gadia	Partner	750	7.30	5,475.00
Mark Kemp-Gee	Senior Manager	650	8.30	5,395.00
Mike Clark	Senior Manager	550	23.70	13,035.00
David Slocombe	Senior Consultant	300	5.60	1,680.00
Annette Chopowick	Technician	195	1.60	312.00
<b>Total</b>			<b>52.90</b>	<b>\$31,625.00</b>

**Project Hard Hat**  
**Walter Energy Canada Holdings Inc. et al. CCAA Monitoring**  
**September 1-30, 2018**

Name	Work Date	Hours	Rate	Total	Time Narrative
Scott Jeffery	9/1/2018	0.10	895.00	89.50	Review emails from P. Riesterer, Osler, re: UK tax considerations;
Scott Jeffery	9/4/2018	1.00	895.00	895.00	Call with McMillan LLP re: clearance certificate.
Scott Jeffery	9/7/2018	0.30	895.00	268.50	Dealing with clearance certificate; Review emails and draft clearance certificate attachments;
Scott Jeffery	9/13/2018	0.30	895.00	268.50	Review revisions to draft clearance certificate;
Scott Jeffery	9/14/2018	0.10	895.00	89.50	Review emails re: clearance certificate;
Scott Jeffery	9/26/2018	0.20	895.00	179.00	Review email from P. Riesterer, Osler;
<b>Total For Scott Jeffery</b>		<b>2.00</b>		<b>1,790.00</b>	
Mark Meredith	9/4/2018	1.90	895.00	1,700.50	Attendance on working group conference call re: clearance certificate process; Emails with Osler re: same; Attend to correspondence re: FAD issue;
Mark Meredith	9/11/2018	0.70	895.00	626.50	Attendance on internal working group conference call re: clearance certificate;
Mark Meredith	9/18/2018	1.00	895.00	895.00	Attendance on conference call with Osler re: clearance certificate;
Mark Meredith	9/24/2018	0.80	895.00	716.00	Draft amendments to winding-up plan; Attend to correspondence re: same;
<b>Total For Mark Meredith</b>		<b>4.40</b>		<b>3,938.00</b>	
Anamika Gadia	9/4/2018	1.60	750.00	1,200.00	Attendance on call with McMillan re: clearance certificate; Discussions re: UK tax preparation matters;
Anamika Gadia	9/5/2018	0.30	750.00	225.00	Dealing with UK and clearance request matters; Internal discussion re: various matters;
Anamika Gadia	9/6/2018	1.40	750.00	1,050.00	Preparation for and attendance on conference call with Osler and UK advisors re: UK wind-up and tax matters;
Anamika Gadia	9/11/2018	0.80	750.00	600.00	Preparation for and attendance on call re: clearance certificate packages;
Anamika Gadia	9/18/2018	1.70	750.00	1,275.00	Preparation for and attendance on call with Osler and McMillan re: draft clearance request packages; Internal review and discussions re: same;
Anamika Gadia	9/21/2018	0.20	750.00	150.00	Internal discussion and review re: insurance quote;
Anamika Gadia	9/24/2018	0.60	750.00	450.00	Email review re: clearance certificate;
Anamika Gadia	9/27/2018	0.70	750.00	525.00	Attend on UK wind-up status update conference call; Review revised clearance request schedules and internal discussions re: same and comments from McMillan and Osler;
<b>Total For Anamika Gadia</b>		<b>7.30</b>		<b>5,475.00</b>	



Mark Kemp-Gee	9/4/2018	1.30	650.00	845.00	Attend on conference call with McMillan and KPMG Tax re: clearance request package preparation and related matters; Emails and discussion re: UK tax preparation matters;
Mark Kemp-Gee	9/5/2018	0.30	650.00	195.00	Dealing with emails re: UK and clearance request matters;
Mark Kemp-Gee	9/6/2018	0.70	650.00	455.00	Preparation for and attendance on conference call with Osler and UK advisors re: UK wind-up and tax matters;
Mark Kemp-Gee	9/18/2018	2.80	650.00	1,820.00	Preparation for and attendance on call with Osler and McMillan re: draft clearance request packages; Internal review and discussions re: same/revisions to drafts; Attend to file/email administration;
Mark Kemp-Gee	9/19/2018	0.60	650.00	390.00	Emails and discussions re: clearance request packages and UK wind-up matters;
Mark Kemp-Gee	9/26/2018	0.40	650.00	260.00	Review emails re: UK wind-up including information request list from KPMG UK; Internal discussion re: same;
Mark Kemp-Gee	9/27/2018	2.20	650.00	1,430.00	Attend on UK wind-up status update conference call; Review revised clearance request schedules and internal discussions re: same and comments from McMillan and Osler;
<b>Total For Mark Kemp-Gee</b>					<b>5,395.00</b>
Mike Clark	9/4/2018	4.50	550.00	2,475.00	Preparation for and attendance on call with McMillan re: clearance; Internal discussions re: clearance; Attend to preparation of Statements of Distribution;
Mike Clark	9/5/2018	4.50	550.00	2,475.00	Attend to preparation of Statements of Distribution; Review RC59s re: clearance certificates; Attend to emails re: insurance and Energybuild wind down;
Mike Clark	9/6/2018	2.50	550.00	1,375.00	Attend call with Broomfield and KPMG UK re: Energybuild wind-up; Attend call re: D&O insurance; Finalize statements of distribution re: clearance; Email to internal group re: Statements of Distribution;
Mike Clark	9/7/2018	0.80	550.00	440.00	Preparation for and attendance on call re: clearance;
Mike Clark	9/10/2018	1.50	550.00	825.00	Review of clearance certificate packages;
Mike Clark	9/11/2018	1.50	550.00	825.00	Preparation for and attendance on call re: clearance certificate packages;
Mike Clark	9/12/2018	0.50	550.00	275.00	Review revised Schemes of Distribution;
Mike Clark	9/13/2018	0.50	550.00	275.00	Attendance on call re: Energybuild wind-down;
Mike Clark	9/14/2018	2.10	550.00	1,155.00	Finalize draft clearance certificate packages and send to Osler;
Mike Clark	9/17/2018	0.30	550.00	165.00	Arrange call with Osler re: clearance certificate packages;
Mike Clark	9/18/2018	2.00	550.00	1,100.00	Preparation for and attendance on call with Osler and McMillan re: clearance certificates;
Mike Clark	9/19/2018	0.10	550.00	55.00	Email to Osler re: clearance certificate comments;
Mike Clark	9/21/2018	0.30	550.00	165.00	Review insurance quote;

Mike Clark	9/24/2018	0.30	550.00	165.00	Emails to P. Riesterer, Osler, and internal correspondence re: clearance certificates;
Mike Clark	9/26/2018	1.50	550.00	825.00	Review revised clearance certificate packages and update internal working version;
Mike Clark	9/27/2018	0.80	550.00	440.00	Review clearance certificate packages; Attend call re: Energy/build;
<b>Total For Mike Clark</b>		<b>23.70</b>		<b>13,035.00</b>	
David Slocombe	9/4/2018	2.00	300.00	600.00	Responding to creditor inquiries; Attending call with McMillan re: clearance certificates; Payment approval matters; Email to B. Aziz re: GBP account; Internal email re: GBP payment;
David Slocombe	9/5/2018	1.30	300.00	390.00	Preparing RC59's for all six entities for KPMG Inc.;
David Slocombe	9/7/2018	0.20	300.00	60.00	Responding to creditor inquiries; Attending call with McMillan re: clearance certificates; Payment approval matters; Email re: GBP account; Internal email re: GBP payment;
David Slocombe	9/14/2018	0.50	300.00	150.00	Attending to clearance certificate matters;
David Slocombe	9/18/2018	0.30	300.00	90.00	Responding to creditor inquiries;
David Slocombe	9/19/2018	0.30	300.00	90.00	Email re: inquiry on WCCP from Hub International Insurance;
David Slocombe	9/24/2018	0.50	300.00	150.00	Updating claimant information in claims register; Responding to creditor inquiry;
David Slocombe	9/27/2018	0.50	300.00	150.00	Responding to creditor inquiries;
<b>Total For David Slocombe</b>		<b>5.60</b>		<b>1,680.00</b>	
Annette Chopowick	9/4/2018	1.30	195.00	253.50	Attend to payment of invoices; Attend to preparation of wire transfers and cheques;
Annette Chopowick	9/6/2018	0.30	195.00	58.50	Arrange for wire transfer payment.
<b>Total For Annette Chopowick</b>		<b>1.60</b>		<b>312.00</b>	
<b>Grand Total</b>		<b>52.90</b>		<b>31,625.00</b>	

This is Exhibit "H" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

040

November 28, 2018

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002296065  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period October 1-31, 2018, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$	60,619.50	CAD
Disbursements		1,157.20	
	\$	<b>61,776.70</b>	CAD
HST		8,030.97	
	\$	<b>69,807.67</b>	CAD
Amount Due			

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002296065    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 69,807.67 CAD

**Professional Fees Summary**  
**For the period October 1-31, 2018**

<b>Name</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fee (\$)</b>
Mark Meredith	Partner	895	0.50	447.50
Anamika Gadia	Partner	750	14.60	10,950.00
Mark Kemp-Gee	Senior Manager	650	45.10	29,315.00
Mike Clark	Senior Manager	550	21.80	11,990.00
David Slocombe	Senior Consultant	300	23.40	7,020.00
Annette Chopowick	Technician	195	4.60	897.00
<b>Total</b>			<b>110.00</b>	<b>\$ 60,619.50</b>

Project Hard Hat  
 Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
 October 1-31, 2018

Name	Work Date	Hours	Rate	Total	Time Narrative
Mark Meredith	10/12/2018		0.20	895.00	179.00 Internal correspondence re: amalgamation and insolvency;
Mark Meredith	10/17/2018		0.30	895.00	268.50 Internal discussion re: various matters;
<b>Total For Mark Meredith</b>			<b>0.50</b>	<b>447.50</b>	
Anamika Gadia	10/1/2018		0.20	750.00	150.00 Emails regarding payments to be processed, UK matters and D&O insurance;
Anamika Gadia	10/2/2018		0.20	750.00	150.00 Emails regarding clearance certificate packages; Review of payments to be processed and emails re: same;
Anamika Gadia	10/9/2018		0.10	750.00	75.00 Emails regarding clearance certificate packages and term deposits to be renewed;
Anamika Gadia	10/10/2018		0.30	750.00	225.00 Emails regarding UK matters and clearance certificate packages;
Anamika Gadia	10/11/2018		1.50	750.00	1,125.00 Review emails regarding UK matters; Attend call regarding Energybuild UK matters; Review final clearance certificate packages and internal discussions re: same;
Anamika Gadia	10/12/2018		1.20	750.00	900.00 Call with B. Aziz regarding clearance certificate packages and CRA matters, James claim, UK entities windup and other matters; Internal discussions regarding statutory declaration required by directors for amalgamation; Emails re: UK matters;
Anamika Gadia	10/15/2018		0.40	750.00	300.00 Discussions regarding need for statutory declaration from directors for amalgamation; Emails re: same;
Anamika Gadia	10/16/2018		0.30	750.00	225.00 Emails and discussions re: clearance certificate matters;
Anamika Gadia	10/17/2018		1.60	750.00	1,200.00 Discussions regarding changes to the Cambrian clearance certificate package and emails regarding same; Review of UK windup analysis and related report;
Anamika Gadia	10/18/2018		1.30	750.00	975.00 Attend call regarding Energybuild UK matters; Emails and discussions regarding clearance certificate packages; Review of cover letter for clearance certificate packages;
Anamika Gadia	10/22/2018		0.20	750.00	150.00 Emails regarding contacting CRA and DOJ re: clearance certificate packages; Emails re: draft report;
Anamika Gadia	10/23/2018		0.70	750.00	525.00 Review summary report regarding UK windup matters; Emails re: same;
Anamika Gadia	10/24/2018		0.20	750.00	150.00 Emails regarding UK matters;

Anamika Gadia	10/25/2018	0.60	750.00	450.00	Attend call regarding Energybuild UK mattes; Various emails re: same;
Anamika Gadia	10/28/2018	2.10	750.00	1,575.00	Review draft Monitor's report and cash flow forecast;
Anamika Gadia	10/29/2018	0.30	750.00	225.00	Internal discussions regarding draft Twentieth Report of the Monitor (the "Report"); Emails re: UK matters;
Anamika Gadia	10/31/2018	3.40	750.00	2,550.00	Review draft application materials and affidavit; Review draft Report; Internal discussions regarding application materials and Report; Emails re: same and cash flow forecast;
<b>Total For Anamika Gadia</b>		<b>14.60</b>		<b>10,950.00</b>	
Mark Kemp-Gee	10/1/2018	1.40	650.00	910.00	Review clearance request revisions and related emails from Osler, McMillan and KPMG Tax; Internal discussion re: preparation of draft Report and updated cash flow forecast; Dealing with payment approvals;
Mark Kemp-Gee	10/2/2018	3.70	650.00	2,405.00	Dealing with payment approvals and with communications re: clearance packages; Attend to preparation of draft Report; Internal review and discussion re: cash reporting and updated forecast;
Mark Kemp-Gee	10/9/2018	2.60	650.00	1,690.00	Dealing with Mineral Tax assessment and related review of Amacon term sheet and other to determine ownership and collectability of refund; Dealing with matters and communications re: clearance requests, banking and draft Report;
Mark Kemp-Gee	10/10/2018	1.60	650.00	1,040.00	Discussion with P. Riesterer, Osler, re: stay extension hearing and Report matters; Dealing with emails and discussions re: clearance requests, cash reporting and forecast;
Mark Kemp-Gee	10/11/2018	4.60	650.00	2,990.00	Review draft financial statements and other information from UK advisors, and attend on UK update conference call; Assemble Energybuild GBP bank account details and email same to UK auditor for FS preparation; Dealing with clearance request packages; Attend to preparation of draft Report;
Mark Kemp-Gee	10/12/2018	1.60	650.00	1,040.00	Internal review and discussion re: clearance request matters, updated forecast and attend to preparation of draft Report;

Mark Kemp-Gee	10/16/2018	2.90	650.00	1,885.00	Prepare and send response and supporting documents re: queries from Broomfield; Attend to preparation of draft Report and cash reporting/forecast review; Emails and discussions re: UK wind-up, clearance packages and other monitoring matters; Discussion with P. Riesterer re: UK wind-up memo status and upcoming call with Director;
Mark Kemp-Gee	10/17/2018	4.70	650.00	3,055.00	Discussions with P. Riesterer, M. Meredith and internally re: clearance request documentation; Review UK wind-up memo and dealing with related emails; Attend to preparation of draft Report and cash schedules;
Mark Kemp-Gee	10/18/2018	4.20	650.00	2,730.00	Attend on calls with UK advisors to discuss wind-down memo and related matters, and with CRA re: filing and expediting clearance requests; Attend to preparation of draft Report; Internal review and discussions re: same, cash reporting and other matters;
Mark Kemp-Gee	10/22/2018	6.00	650.00	3,900.00	Attend to preparation of draft Report and schedules; Internal review and discussion re: same; Dealing with emails and call re: clearance requests;
Mark Kemp-Gee	10/23/2018	3.10	650.00	2,015.00	Review UK wind-down options summary document; Attend to preparation of draft Report, including related review and internal discussions;
Mark Kemp-Gee	10/24/2018	0.90	650.00	585.00	Review revised wind-down options summary and various emails re: UK tax and wind-up matters; Dealing with payment approval matters and with various emails;
Mark Kemp-Gee	10/25/2018	1.20	650.00	780.00	Attend on weekly update call with UK advisors and review related emails and revised documentation from the UK advisors;
Mark Kemp-Gee	10/29/2018	0.70	650.00	455.00	Discussion with P. Riesterer re: hearing matters and related materials; Internal review and discussions re: draft Report;
Mark Kemp-Gee	10/30/2018	3.20	650.00	2,080.00	Review preliminary draft court materials from P. Riesterer and attend to revisions to draft Report based on company's materials and draft Order; Attend to revisions to cash flow forecast and notes;
Mark Kemp-Gee	10/31/2018	2.70	650.00	1,755.00	Internal review and discussions re: draft Report; Attend to revisions to same and send to McMillan for comments; Review revised court materials from Osler and internal and external communications re: same;
<b>Total For Mark Kemp-Gee</b>		<b>45.10</b>		<b>29,315.00</b>	
Mike Clark	10/9/2018	0.80	550.00	440.00	Review BC Mineral Tax filing from 2012; Internal discussion re: same;



Mike Clark	10/11/2018	3.50	550.00	1,925.00	Finalize clearance certificate packages and send to B. Aziz; Attend call re: Energybuild;
Mike Clark	10/15/2018	1.20	550.00	660.00	Call with P. Reardon, McMillan, re: clearance; Follow up with P. Reardon and M. Friedman re: clearance; Email to P. Riesterer, Osler;
Mike Clark	10/17/2018	2.50	550.00	1,375.00	Draft cover letter re: clearance; Attend to revisions on clearance certificate packages;
Mike Clark	10/18/2018	3.50	550.00	1,925.00	Attend to finalization of clearance certificate of packages; Attend call re: Energybuild;
Mike Clark	10/19/2018	2.50	550.00	1,375.00	Organize clearance certificate packages and courier to CRA; Email to group re: clearance;
Mike Clark	10/22/2018	2.50	550.00	1,375.00	Review cash flow forecast and cash vs actual; Call CRA re: clearance;
Mike Clark	10/23/2018	1.30	550.00	715.00	Review draft Report; Internal discussions re: same;
Mike Clark	10/25/2018	0.50	550.00	275.00	Attend Energybuild call;
Mike Clark	10/31/2018	3.50	550.00	1,925.00	Review filed Aziz affidavit, notice of application and order; Review Report; Internal calls and emails re: same;
<b>Total For Mike Clark</b>					<b>11,990.00</b>
David Slocombe	10/2/2018	1.30	300.00	390.00	Attend to payment approval matters and internal discussion re: the same; Internal discussion re: cash flow forecast for the Report; Update claims register information;
David Slocombe	10/3/2018	2.10	300.00	630.00	Attend to emails re: estate and investment journal reporting; Attend to updates to the cash flow vs. actual for the Report and related matters;
David Slocombe	10/4/2018	3.10	300.00	930.00	Attend to updates to the cash flow vs. actual for the Report and related matters; Attend to payment approval matters;
David Slocombe	10/5/2018	1.70	300.00	510.00	Attend to updates to the cash flow vs. actual for the Report and related matters; Attend to payment approval matters; Responding to creditor inquiries;
David Slocombe	10/9/2018	0.30	300.00	90.00	Internal discussions re: cash requirements and renewal of term deposits and email re: same;
David Slocombe	10/10/2018	2.00	300.00	600.00	Updating cash flow vs actual for the Report;
David Slocombe	10/11/2018	1.30	300.00	390.00	Updating cash flow vs. actual for recent transactions and foreign exchange;
David Slocombe	10/12/2018	5.70	300.00	1,710.00	Updating cash flow vs actual; Responding to multiple creditor inquiries; Preparing 25 week cash flow forecast for the Report and related notes to the forecast;
David Slocombe	10/16/2018	1.50	300.00	450.00	Responding to creditor inquiries; Attend to preparation of clearance certificate package;

David Slocombe	10/17/2018	0.50	300.00	150.00	Responding to creditor inquiries; Attend to preparation of clearance certificate package;
David Slocombe	10/18/2018	1.50	300.00	450.00	Updating cash flow forecast; Attending to miscellaneous matters;
David Slocombe	10/22/2018	1.00	300.00	300.00	Updating cash flow forecasts for the Report;
David Slocombe	10/23/2018	0.30	300.00	90.00	Responding to creditor inquiries; Attend to preparation of clearance certificate package;
David Slocombe	10/24/2018	0.80	300.00	240.00	Responding to multiple creditor inquiries;
David Slocombe	10/26/2018	0.30	300.00	90.00	Responding to creditor inquiries;
<b>Total For David Slocombe</b>		<b>23.40</b>		<b>7,020.00</b>	
Annette Chopowick	10/3/2018	1.30	195.00	253.50	Attend to banking matters including preparation of reports; Internal correspondence re: banking matters;
Annette Chopowick	10/4/2018	1.00	195.00	195.00	Attend to banking matters;
Annette Chopowick	10/5/2018	0.20	195.00	39.00	Attend to preparation of banking reports;
Annette Chopowick	10/9/2018	0.50	195.00	97.50	Attend to emails re: account balances and request instructions re; maturing GICs;
Annette Chopowick	10/10/2018	0.30	195.00	58.50	Instruct bank regarding maturing GICs;
Annette Chopowick	10/16/2018	1.00	195.00	195.00	Pull and scan bank statements for Wolverine; Internal correspondence re: same; Attend to GBP bank account confirmation; and
Annette Chopowick	10/18/2018	0.30	195.00	58.50	Attend to review of accounts for deposit of tax funds.
<b>Total For Annette Chopowick</b>		<b>4.60</b>		<b>897.00</b>	
<b>Grand Total</b>		<b>110.00</b>		<b>60,619.50</b>	

This is Exhibit "I" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG Inc.**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

048

March 27, 2019

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002459859  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period November 1 - 30, 2018, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

	Our Fee	\$	33,499.00 CAD
	Disbursements		2,937.59
			<b>\$ 36,436.59 CAD</b>
	HST		4,736.76
			<b>\$ 41,173.35 CAD</b>

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank Code # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002459859    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 41,173.35 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

**Professional Fees Summary**  
**For the period November 1-30, 2018**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Scott Jeffrey	Partner	895	1.0	895.00
Anamika Gadia	Partner	750	18.3	13,725.00
Mark Kemp-Gee	Senior Manager	650	17.1	11,115.00
Mike Clark	Senior Manager	550	12.0	6,600.00
David Slocombe	Senior Consultant	300	3.1	930.00
Annette Chopowick	Technician	195	1.2	234.00
<b>Total Hours and Fees</b>			<b>52.70</b>	<b>\$ 33,499.00</b>
<b>Disbursements</b>				<b>\$ 2,937.59</b>
<b>Total Fees and Disbursements</b>				<b>\$ 36,436.59</b>

Project Hard Hat  
 Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
 November 1-30, 2018

Name	Work Date	Hours	Rate	Total	Time Narrative
Scott Jeffery	11/6/2018	1.00	895.00	895.00	Attend to Brule assessment including review of email from BC Ministry of Finance; Internal discussion re: same.
<b>Total For Scott Jeffery</b>		<b>1.00</b>		<b>895.00</b>	
Anamika Gadia	11/1/2018	3.30	750.00	2,475.00	Review draft Court materials and provide comments thereon; internal discussions and discussions with McMillan regarding same; internal discussions regarding draft Report; review draft report and provide comments thereon; review comments on draft Report from McMillan and Osler and discussions regarding same.
Anamika Gadia	11/2/2018	3.40	750.00	2,550.00	Review final Court materials; review of draft report and internal discussions and discussions with McMillan regarding same; review and revise draft report; review and finalize report.
Anamika Gadia	11/5/2018	0.20	750.00	150.00	Emails regarding BC Mineral Tax filings.
Anamika Gadia	11/7/2018	6.90	750.00	5,175.00	Discussions with McMillan, Osler and B. Aziz regarding various matters in advance of Court; attend Court for stay extension; discussions with counsel regarding various matters addressed in Court.
Anamika Gadia	11/8/2018	0.30	750.00	225.00	Call with UK advisors and Osler to discuss matters related to the wind-up of the UK entities.
Anamika Gadia	11/9/2018	0.30	750.00	225.00	Emails regarding BC Mineral Tax filings and related matters.
Anamika Gadia	11/16/2018	0.50	750.00	375.00	Emails regarding UK entity windup matters; emails and discussions regarding Cambrian Notice of Assessment.
Anamika Gadia	11/20/2018	1.10	750.00	825.00	Review draft letter to CRA and provide comments thereon; internal discussions regarding same.
Anamika Gadia	11/21/2018	0.60	750.00	450.00	Review email from CRA; internal discussions and discussions with McMillan regarding same.
Anamika Gadia	11/22/2018	0.30	750.00	225.00	Call with UK advisors and Osler to discuss matters related to the wind-up of the UK entities.
Anamika Gadia	11/23/2018	0.40	750.00	300.00	Emails regarding CRA matters.
Anamika Gadia	11/27/2019	0.30	750.00	225.00	Emails and discussions regarding CRA matters.
Anamika Gadia	11/28/2019	0.20	750.00	150.00	Emails and discussions regarding CRA matters.
Anamika Gadia	11/30/2019	0.50	750.00	375.00	Emails and discussions regarding CRA matters; emails with Osler regarding same.
<b>Total For Anamika Gadia</b>		<b>18.30</b>		<b>13,725.00</b>	
Mark Kemp-Gee	11/1/2018	4.80	650.00	3,120.00	Review and comment on revised court materials from Osler; Dealing with payment approvals and related emails; Review and discussion (internal and with counsel) re: draft Report and other court materials; Attend to revisions to draft Report and send to Osler and CRO for comments; Attend to website updates re: court materials; Consider Osler comments on draft Report;

Mark Kemp-Gee	11/2/2018	3.90	650.00	2,535.00	Review and discussions (internal and with McMillan, Osler) re: draft Report; Attend to revisions to and final review of same; Dealing with Report finalization and with McMillan re: service of same; Attend to website updates;	
Mark Kemp-Gee	11/5/2018	0.70	650.00	455.00	Dealing with email from BC Attorney General office re: BC Mineral Tax filings and discussions with KPMG Tax re: same;	
Mark Kemp-Gee	11/6/2018	2.30	650.00	1,495.00	Emails with KPMG Tax re: BC Mineral Tax matters; Discussion with P. Riesterer, Osler, re: same; Discussion with P. Reardon, McMillan, re: CRA matters in Report; Dealing with various emails re: hearing, Report and other matters;	
Mark Kemp-Gee	11/7/2018	2.10	650.00	1,365.00	Dealing with draft Report matters; Internal discussions and discussions with counsel re: various matters; Attend to review of emails;	
Mark Kemp-Gee	11/8/2018	0.30	650.00	195.00	Attend on UK update conference call;	
Mark Kemp-Gee	11/9/2018	0.50	650.00	325.00	Attend on call with lawyer for BC AG with P. Riesterer, Osler, and follow-up discussion with the latter;	
Mark Kemp-Gee	11/15/2018	1.10	650.00	715.00	Attend on UK update call; Dealing with UK payment approval and with various emails and file administration;	
Mark Kemp-Gee	11/16/2018	0.30	650.00	195.00	Internal discussions re: tax matters; Dealing with various emails;	
Mark Kemp-Gee	11/22/2018	0.30	650.00	195.00	Attend on UK update conference call;	
Mark Kemp-Gee	11/23/2018	0.30	650.00	195.00	Consider email from P. Reardon, McMillan, re: employee T4 inquiry from CRA; Internal discussion re: same;	
Mark Kemp-Gee	11/26/2018	0.50	650.00	325.00	Discussion with P. Reardon, McMillan, re: employee T4 inquiry from CRA and related internal review and discussion;	
<b>Total For Mark Kemp-Gee</b>					<b>17.10</b>	<b>11,115.00</b>
Mike Clark	11/15/2018	0.30	550.00	165.00	Attend Walter UK call re: windup matters;	
Mike Clark	11/16/2018	2.30	550.00	1,265.00	Review Notice of Assessment; Call CRA re: interest arrears; Email to B. Azlz and Osler re: Notice of Assessment;	
Mike Clark	11/20/2018	1.50	550.00	825.00	Attend to letter to CRA; Internal calls re: same;	
Mike Clark	11/21/2018	1.30	550.00	715.00	Email from CRA re: T4As; Internal calls re: same; Call from P. Reardon, McMillan, re: T4As;	
Mike Clark	11/22/2018	0.30	550.00	165.00	Attend on call re: Energybuild;	
Mike Clark	11/23/2018	0.80	550.00	440.00	Follow up on distribution matters re: T4s; Follow up on clearance matters;	
Mike Clark	11/26/2018	2.50	550.00	1,375.00	Follow up with CRA re: clearance; Call to P. Reardon, McMillan, re: T4As; Call to P. Riesterer, Osler, re: T4As;	
Mike Clark	11/27/2018	1.30	550.00	715.00	Call to P. Riesterer, Osler, re: T4As; Internal correspondence re: update on same;	
Mike Clark	11/28/2018	1.20	550.00	660.00	Review bank reconciliations; Email to P. Reardon, McMillan;	
Mike Clark	11/30/2018	0.50	550.00	275.00	Email to P. Riesterer, Osler; Email to CRA;	
<b>Total For Mike Clark</b>					<b>12.00</b>	<b>6,600.00</b>
David Slocombe	11/1/2018	0.20	300.00	60.00	Responding to creditor inquiries;	
David Slocombe	11/7/2018	0.80	300.00	240.00	Responding to creditor inquiries and updating creditor information;	
David Slocombe	11/8/2018	0.30	300.00	90.00	Attend to review of miscellaneous emails;	
David Slocombe	11/9/2018	0.30	300.00	90.00	Attend to website updates;	
David Slocombe	11/13/2018	0.20	300.00	60.00	Attend to updates to creditor address;	
David Slocombe	11/15/2018	0.30	300.00	90.00	Responding to creditor inquiries;	

David Slocombe	11/28/2018	1.00	300.00	300.00	Attend to payment approval matters;
<b>Total For David Slocombe</b>		<b>3.10</b>	<b>930.00</b>		
Annette Chopowick	11/13/2018	0.30	195.00	58.50	Dealing with renewal of GICs;
Annette Chopowick	11/16/2018	0.30	195.00	58.50	Dealing with banking matters; and
Annette Chopowick	11/30/2018	0.60	195.00	117.00	Attend to processing of invoices and payments.
<b>Total For Annette Chopowick</b>		<b>1.20</b>	<b>234.00</b>		
<b>Grand Total</b>		<b>52.70</b>	<b>33,499.00</b>		



This is Exhibit "J" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



---

A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

054

March 29, 2019

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002465008  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period December 1-31, 2018, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee  
 Disbursements

\$ 16,087.50 CAD  
 69.20

HST

\$ 16,156.70 CAD  
 2,100.37

Amount Due

\$ 18,257.07 CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002465008 **Reference:** 2000851763 **Client:** 1002595058 **Amount:** \$ 18,257.07 CAD

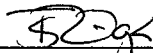
**Professional Fees Summary**  
**For the period December 1 to 31, 2018**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Anamika Gadia	Partner	750	8.7	6,525.00
Mike Clark	Senior Manager	550	12.3	6,765.00
David Slocombe	Senior Consultant	300	7.7	2,310.00
Annette Chopowick	Technician	195	2.5	487.50
<b>Total Hours and Fees</b>			<b>31.20</b>	<b>\$ 16,087.50</b>
<b>Disbursements</b>				<b>\$ 69.20</b>
<b>Total Fees and Disbursements</b>				<b>\$ 16,156.70</b>

Project Hard Hat  
Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
December 1-31, 2018

Name	Date	Hours	Rate	Total	Time Narrative
Anamika Gadia	12/4/2018	0.20	750.00	150.00	Emails re: payments to be made; Emails with Osler re: clearance certificate matters;
Anamika Gadia	12/6/2018	0.70	750.00	525.00	Emails with DoJ re: clearance certificate matters;
Anamika Gadia	12/7/2018	0.90	750.00	675.00	Emails with DoJ re: clearance certificate matters; Internal discussions re: same; Emails to Osler re: same;
Anamika Gadia	12/12/2018	0.40	750.00	300.00	Emails re: call with CRA; Review and authorize payments;
Anamika Gadia	12/13/2018	1.50	750.00	1,125.00	Review letters received from CRA; Various internal discussions re: same; Emails with McMillan re: same;
Anamika Gadia	12/14/2018	1.60	750.00	1,200.00	Call with McMillan and KPMG Tax re: letters received from CRA and go-forward approach; Follow-up discussion with P. Reardon, McMillan;
Anamika Gadia	12/17/2018	0.90	750.00	675.00	Emails and discussions re: clearance certificate matters;
Anamika Gadia	12/18/2018	1.60	750.00	1,200.00	Emails and discussions re: clearance certificate matters; Emails with Osler and McMillan re: same;
Anamika Gadia	12/20/2018	0.70	750.00	525.00	Internal discussions re: clearance certificate matters and discussions with CRA;
Anamika Gadia	12/21/2018	0.20	750.00	150.00	Emails re: clearance certificate matters;
<b>Total For Anamika Gadia</b>		<b>8.70</b>		<b>6525.00</b>	
Mike Clark	12/3/2018	0.30	550.00	165.00	Respond to creditor inquiries;
Mike Clark	12/4/2018	0.80	550.00	440.00	Respond to creditor inquiries; Email to P. Riesterer, Osler;
Mike Clark	12/6/2018	0.30	550.00	165.00	Dealing with clearance certificate matters re: CRA contact;
Mike Clark	12/7/2018	1.20	550.00	660.00	Call with M. Wong, CRA; Internal correspondence re: CRA contact; Email update to Osler;
Mike Clark	12/11/2018	0.80	550.00	440.00	Attending to payment issues re: Eversheds and Broomfield;
Mike Clark	12/13/2018	1.50	550.00	825.00	Review letters from CRA; Internal discussions re: same;
Mike Clark	12/14/2018	1.50	550.00	825.00	Call with McMillan re: response letter from CRA; Call from CRA re: response letter from CRA;
Mike Clark	12/17/2018	1.50	550.00	825.00	Attending to clearance matters re: internal correspondence;
Mike Clark	12/18/2018	2.80	550.00	1,540.00	Attending to clearance matters re: internal correspondence; Calls with CRA re: clearance;
Mike Clark	12/20/2018	1.30	550.00	715.00	Internal discussions re: correspondence with CRA; Call from CRA;
Mike Clark	12/21/2018	0.30	550.00	165.00	Update email to Osler/McMillan re: clearance;
<b>Total For Mike Clark</b>		<b>12.30</b>		<b>6765.00</b>	
David Slocombe	12/3/2018	1.00	300.00	300.00	Responding to multiple creditor inquiries;
David Slocombe	12/5/2018	0.30	300.00	90.00	Responding to creditor inquiries;
David Slocombe	12/6/2018	1.30	300.00	390.00	Responding to creditor inquiries;
David Slocombe	12/10/2018	0.30	300.00	90.00	Responding to creditor inquiries;
David Slocombe	12/11/2018	0.50	300.00	150.00	Payment approval matters re: pending wire transfers;
David Slocombe	12/12/2018	0.50	300.00	150.00	Responding to creditor inquiries;
David Slocombe	12/13/2018	3.00	300.00	900.00	Updating financial statements;
David Slocombe	12/18/2018	0.80	300.00	240.00	Responding to creditor inquiries;
<b>Total For David Slocombe</b>		<b>7.70</b>		<b>2310.00</b>	
Annette Chopowick	12/3/2018	0.30	195.00	58.50	Processing wire; banking / posting;
Annette Chopowick	12/7/2018	0.80	195.00	156.00	Process invoices; banking / posting;
Annette Chopowick	12/11/2018	0.80	195.00	156.00	Emails and discussions with staff and bank regarding confirmation of wire transfer to UK;
Annette Chopowick	12/12/2018	0.40	195.00	78.00	Attend to banking matters re: US investments; and
Annette Chopowick	12/13/2018	0.20	195.00	39.00	Attend to banking matters re: wire to UK.
<b>Total For Annette Chopowick</b>		<b>2.50</b>		<b>487.50</b>	
<b>Grand Total</b>		<b>31.20</b>		<b>16087.50</b>	

This is Exhibit "K" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



---

A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

058

March 29, 2019

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002465004  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period January 1-31, 2019, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$	24,083.00	CAD
HST	\$	24,083.00	CAD
		3,130.79	
Amount Due	\$	27,213.79	CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002465004    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 27,213.79    CAD

**Professional Fees Summary**  
**For the period January 1-31, 2019**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Anamika Gadia	Partner	750	7.8	5,850.00
Mike Clark	Senior Manager	550	21.5	11,825.00
David Slocombe	Senior Consultant	300	17.2	5,160.00
Annette Chopowick	Technician	195	6.4	1,248.00
<b>Total Hours and Fees</b>			<b>52.90</b>	<b>\$ 24,083.00</b>

**Project Hard Hat  
Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
January 1-31, 2019**

Name	Date	Hours	Rate	Total	Time Narrative
Anamika Gadia	1/3/2019	0.40	750.00	300.00	Review and approve payments; Emails re: same;
Anamika Gadia	1/8/2019	0.50	750.00	375.00	Emails re: call with CRA; Discussions re: next steps;
Anamika Gadia	1/10/2019	0.30	750.00	225.00	Emails re: call with CRA; Emails re: stay extension hearing;
Anamika Gadia	1/11/2019	0.90	750.00	675.00	Emails re: call with CRA; Review draft comfort letter prepared by Osler; Internal discussions regarding same;
Anamika Gadia	1/12/2019	0.20	750.00	150.00	Review email from M. Friedman re: draft comfort letter;
Anamika Gadia	1/14/2019	0.80	750.00	600.00	Internal discussions re: email from M. Friedman; Call with M. Friedman to discuss approach to comfort letter;
Anamika Gadia	1/15/2019	1.40	750.00	1,050.00	Call with McMillan re: approach to comfort letter; Call with McMillan and Osler re: same; Emails re: James claim;
Anamika Gadia	1/16/2019	0.70	750.00	525.00	Review McMillan revisions to comfort letter and internal discussions re: same; Emails with Osler re: same;
Anamika Gadia	1/17/2019	1.00	750.00	750.00	Emails to DoJ re: call with CRA;
Anamika Gadia	1/21/2019	0.60	750.00	450.00	Attend call with UK advisors re: wind-up of UK entities; Emails re: DoJ response to request for a call with CRA; Internal discussions re: same;
Anamika Gadia	1/22/2019	0.20	750.00	150.00	Emails and discussions re: request from CRA for employee claims information; Emails re: UK matters;
Anamika Gadia	1/24/2019	0.30	750.00	225.00	Internal discussions re: P. Reardon, McMillan, discussions with CRA;
Anamika Gadia	1/30/2019	0.5	750.00	375.00	Attend call with UK advisors re: wind-up of UK entities; Emails re: DoJ response to request for a call with CRA; Internal discussions re: same;
<b>Total For Anamika Gadia</b>		<b>7.80</b>		<b>5,850.00</b>	Review and approve payments; Emails re: comfort letter;
Mike Clark	1/2/2019	0.50	550.00	275.00	Attend to payment approvals; Dealing with Iron Mountain invoices;
Mike Clark	1/3/2019	0.30	550.00	165.00	Attend to creditor inquiries;
Mike Clark	1/8/2019	1.30	550.00	715.00	Respond to creditor inquiries; Call with CRA; Internal discussions re: next steps;
Mike Clark	1/10/2019	0.50	550.00	275.00	Attend to emails re: US GICs maturing; Osler;
Mike Clark	1/11/2019	1.50	550.00	825.00	Review comfort letter from Osler; Call to M. Wong, CRA; Internal discussion re: approach;
Mike Clark	1/14/2019	1.80	550.00	990.00	Review email from M. Friedman; Call with A. Gadia and M. Friedman re: clearance; Organize call;
Mike Clark	1/15/2019	2.30	550.00	1,265.00	Call with McMillan re: clearance; Call with McMillan and Osler re: clearance; Attend to preparation for calls; Call Jennifer Jones re: outstanding trust distribution cheque; Investigate payment to Eversheds;
Mike Clark	1/16/2019	1.50	550.00	825.00	Review draft comfort letter from McMillan; Internal discussions re: comfort letter; Email to N. Beckie re: agenda for conference call;
Mike Clark	1/17/2019	1.50	550.00	825.00	Attend call re: Energybuild; Email to Osler re: DOJ response; Email to N. Beckie re: draft comfort letter; Internal correspondence re: draft comfort letter;
Mike Clark	1/18/2019	3.20	550.00	1,760.00	Review previous reports; Attend to draft of Report;
Mike Clark	1/21/2019	2.80	550.00	1,540.00	Calls from CRA re: employee claims breakdown; Attend to schedule of employee claims; Email to N. Beckie to forward to CRA;
Mike Clark	1/22/2019	0.30	550.00	165.00	Call from P. Reardon, McMillan, re: discussions with DOJ;
Mike Clark	1/24/2019	0.30	550.00	165.00	Attend call re: Walter UK;
Mike Clark	1/25/2019	0.30	550.00	165.00	Call to Jennifer Jones re: outstanding trust distribution cheque;
Mike Clark	1/28/2019	2.10	550.00	1,155.00	Attend to review and approval of monthly payments; Attend to drafting Report;
Mike Clark	1/29/2019	1.00	550.00	550.00	Attend to draft Report;
Mike Clark	1/30/2019	0.30	550.00	165.00	Follow up with P. Reardon, McMillan, re: communications with CRA;
<b>Total For Mike Clark</b>		<b>21.50</b>		<b>11,825.00</b>	



David Slocombe	1/2/2019	1.00	300.00	300.00	300.00	Attend to payment approval matters;
David Slocombe	1/4/2019	0.50	300.00	150.00	150.00	Internal discussion and email re: renewal of Canadian GIC's;
David Slocombe	1/21/2019	2.80	300.00	840.00	840.00	Updating creditor addresses re: email from USW; Cross referencing with correspondence from individual creditors; Internal discussion re: update on clearance certificate and related issues;
David Slocombe	1/22/2019	1.30	300.00	390.00	390.00	Responding to creditor inquiries;
David Slocombe	1/23/2019	5.00	300.00	1,500.00	1,500.00	Updating cash flow vs actual for Monitor's 21st Report;
David Slocombe	1/24/2019	5.00	300.00	1,500.00	1,500.00	Updating cash flow vs actual for Monitor's 21st Report;
David Slocombe	1/28/2019	1.00	300.00	300.00	300.00	Payment approval matters;
David Slocombe	1/29/2019	0.30	300.00	90.00	90.00	Responding to creditor inquiries;
David Slocombe	1/30/2019	0.30	300.00	90.00	90.00	Reconciling issue re: investment balance;
<b>Total For David Slocombe</b>		<b>17.20</b>		<b>5,160.00</b>		
Annette Chopowick	1/3/2019	0.70	195.00	136.50	136.50	Attend to banking matters;
Annette Chopowick	1/8/2019	0.20	195.00	39.00	39.00	Attend to banking matters;
Annette Chopowick	1/9/2019	0.10	195.00	19.50	19.50	Discussion with bank regarding investment options;
Annette Chopowick	1/10/2019	0.10	195.00	19.50	19.50	Update creditor information;
Annette Chopowick	1/11/2019	0.10	195.00	19.50	19.50	Attend to banking matters;
Annette Chopowick	1/16/2019	1.30	195.00	253.50	253.50	Bank reconciliations;
Annette Chopowick	1/17/2019	0.20	195.00	39.00	39.00	Attend to banking matters;
Annette Chopowick	1/18/2019	0.20	195.00	39.00	39.00	Attend to banking matters;
Annette Chopowick	1/23/2019	1.90	195.00	370.50	370.50	Run reports; Attend to banking matters;
Annette Chopowick	1/29/2019	1.00	195.00	195.00	195.00	Attend to banking matters; and
Annette Chopowick	1/30/2019	0.60	195.00	117.00	117.00	Attend to banking matters.
<b>Total For Annette Chopowick</b>		<b>6.40</b>		<b>1,248.00</b>		
<b>Grand Total</b>		<b>52.90</b>		<b>24083.00</b>		

This is Exhibit "L" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



---

A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

063

March 29, 2019

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002465002  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period February 1-28, 2019, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee  
 Disbursements

\$ 43,529.00 CAD  
 4,838.91

HST

\$ 48,367.91 CAD  
 6,287.83

Amount Due

\$ 54,655.74 CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002465002    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 54,655.74 CAD

**Professional Fees Summary**  
**For the period February 1 to 28, 2019**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Anamika Gadia	Partner	750	24.4	18,300.00
Mike Clark	Senior Manager	550	30.2	16,610.00
David Slocombe	Senior Consultant	300	26.0	7,800.00
Annette Chopowick	Technician	195	4.2	819.00
<b>Total Hours and Fees</b>			<b>84.80</b>	<b>\$ 43,529.00</b>
<b>Disbursements</b>				<b>\$ 4,838.91</b>
<b>Total Fees and Disbursements</b>				<b>\$ 48,367.91</b>

**Project Hard Hat  
Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
February 1 - 28, 2019**

Name	Work Date	Hours	Rate	Total	Time Narrative
Anamika Gadia	2/6/2019	0.70	750.00	525.00	Call with P. Reardon, McMillan, re: discussions with the DoJ; Internal discussions re: same;
Anamika Gadia	2/7/2019	0.50	750.00	375.00	Emails with P. Reardon, McMillan, re: discussions with Osler on James claim and other matters;
Anamika Gadia	2/8/2019	0.50	750.00	375.00	Emails with McMillan re: stay extension; Internal discussions re: stay extension motion and draft report;
Anamika Gadia	2/14/2019	0.30	750.00	225.00	Emails with McMillan re: requirement to file a report with the Court in advance of stay extension motion; Emails with Osler re: stay extension;
Anamika Gadia	2/15/2019	1.80	750.00	1,350.00	Review draft affidavit and provide comments thereon; Call with P. Reardon, McMillan, to discuss same; Emails with Osler re: comments on draft affidavit;
Anamika Gadia	2/18/2019	0.50	750.00	375.00	Review draft cash flow forecast and related notes; Emails re: same;
Anamika Gadia	2/19/2019	6.70	750.00	5,025.00	Review revised motions materials and provide comments thereon; Emails with McMillan re: same; Review draft report and revisions thereto; Internal discussions re: same; Review updated draft of report; Review McMillan comments on draft report and discussions re: same; Emails with McMillan re: draft report; Emails with Osler stay extension; Review revised motion materials;
Anamika Gadia	2/20/2019	2.20	750.00	1,650.00	Review revised report and revisions thereto; Internal discussions re: same; Emails with McMillan re: same; Call with Osler re: cash flow forecast; Internal discussions re: same; Review revised cash flow forecast and report; Review and finalize report;
Anamika Gadia	2/21/2019	0.70	750.00	525.00	Emails and discussions re: cash flow forecast; Emails and discussions re: meeting with the CRA;
Anamika Gadia	2/22/2019	0.30	750.00	225.00	Emails re: proposed schedule for James Claim; Emails with McMillan re: same;
Anamika Gadia	2/25/2019	7.10	750.00	5,325.00	Attend Court for stay extension hearing; Discussions with B. Aziz, Osler and McMillan and other counsel re: status with CRA and go-forward approach;
Anamika Gadia	2/26/2019	0.40	750.00	300.00	Emails and discussions re: meeting with CRA and call from representative of CRA;
Anamika Gadia	2/27/2019	1.50	750.00	1,125.00	Call with representatives of CRA re: withholdings required on employee distributions; Internal discussions following meeting; Emails to McMillan re: same;
Anamika Gadia	2/28/2019	1.20	750.00	900.00	Internal discussions re: withholding calculations; Call with P. Reardon, McMillan, to discuss approach to same;
<b>Total For Anamika Gadia</b>				<b>24.40</b>	<b>18300.00</b>
Mike Clark	2/5/2019	1.30	550.00	715.00	Call to CRA; Attend to draft report;
Mike Clark	2/6/2019	1.80	550.00	990.00	Attend to drafting Report; Call from P. Reardon re: update on CRA; Call from A. Gadia re: Report planning; Calls to from CRA re: update;
Mike Clark	2/7/2019	0.30	550.00	165.00	Attend to drafting report;
Mike Clark	2/8/2019	0.50	550.00	275.00	Review cash section of Report;
Mike Clark	2/13/2019	0.80	550.00	440.00	Review payments; Internal discussions re: report; Email to P. Reardon, McMillan;
Mike Clark	2/14/2019	1.00	550.00	550.00	Internal discussions re: US Term deposits; Email to M. Shakra;
Mike Clark	2/15/2019	3.80	550.00	2,090.00	Review Report; Internal discussions re: cash flow; Review draft affidavit from CRO;

Mike Clark	2/19/2019	4.50	550.00	2,475.00	2,475.00	Review application materials and provide comments; Review cash flow forecast; Revise Report re: comments from A. Gadia and P. Reardon, McMillan; Internal communications re: same; Circulate cash flow forecast and Report to Osler and B. Aziz;
Mike Clark	2/20/2019	4.50	550.00	2,475.00	2,475.00	Revise Report and finalize Report; Revise and finalize cash flow forecast; Internal discussions re: same;
Mike Clark	2/21/2019	1.80	550.00	990.00	990.00	Discussions with CRA; Call re: Energybuild; Circulate estimated professional fee schedule; Internal discussions re: CRA meeting;
Mike Clark	2/22/2019	0.30	550.00	165.00	165.00	Review proposed James Claim schedule; Internal correspondence re: same;
Mike Clark	2/25/2019	1.50	550.00	825.00	825.00	Preparation for and attendance at Court hearing;
Mike Clark	2/26/2019	2.30	550.00	1,265.00	1,265.00	Preparation for meeting with CRA; Calls from CRA re: meeting; Internal correspondence re: same; Review expenses re: B. Aziz travel;
Mike Clark	2/27/2019	2.80	550.00	1,540.00	1,540.00	Preparation for and attendance at meeting with CRA meeting; Internal discussions re: same;
Mike Clark	2/28/2019	3.00	550.00	1,650.00	1,650.00	Internal discussions re: withholdings; Call to P. Reardon, McMillan, re: status; Calls from CRA re: withholdings; Preparation for calls;
<b>Total For Mike Clark</b>						<b>16510.00</b>
David Slocombe	2/5/2019	3.80	300.00	1,140.00	1,140.00	Updating cash flow forecast vs. actual and attending to the preparation of the related commentary in the Monitor's Report; Responding to creditor inquiries;
David Slocombe	2/6/2019	1.00	300.00	300.00	300.00	Attending to preparation of commentary in the Monitor's report re: cash flow forecast;
David Slocombe	2/7/2019	0.50	300.00	150.00	150.00	Attending to the preparation of cash flow forecast vs. actual for monitor's report;
David Slocombe	2/8/2019	0.30	300.00	90.00	90.00	Responding to creditor inquiries;
David Slocombe	2/13/2019	2.00	300.00	600.00	600.00	Attending to further edits to the cash flow statement and commentary; Payment approval matters; Responding to creditor inquiries;
David Slocombe	2/15/2019	5.50	300.00	1,650.00	1,650.00	Attend to preparation of the cash flow forecast for the monitors report; Responding to creditor inquiries;
David Slocombe	2/19/2019	0.30	300.00	90.00	90.00	Responding to creditor inquiries;
David Slocombe	2/20/2019	1.30	300.00	390.00	390.00	Attending to preparation of cash flow forecast; Review of forecast section in Monitor's Report; Attending to updates to the Walter Energy website;
David Slocombe	2/21/2019	0.80	300.00	240.00	240.00	Attending to updates to the Walter Energy website; Responding to creditor inquiries;
David Slocombe	2/22/2019	0.50	300.00	150.00	150.00	Responding to creditor inquiries;
David Slocombe	2/26/2019	0.80	300.00	240.00	240.00	Responding to creditor inquiries; Attend to payment approval matters;
David Slocombe	2/27/2019	3.60	300.00	1,080.00	1,080.00	Responding to creditor inquiries; Attending meeting with CRA; Drafting email re: CPP and EI formula;
David Slocombe	2/28/2019	5.60	300.00	1,680.00	1,680.00	Responding to creditor inquiries; Dealing with payment approval matters; Attendance on call with Monitor's counsel re: comfort letter and related matters; Internal call and discussions re: filing of T4's and related matters; Attending to the preparation of summary of employee deduction amounts for CPP, EI and income tax;
<b>Total For David Slocombe</b>						<b>7800.00</b>
Annette Chopowick	2/7/2019	0.30	195.00	58.50	58.50	Posting entries; Update schedules and prepare reports;
Annette Chopowick	2/11/2019	0.20	195.00	39.00	39.00	Attend to banking matters;
Annette Chopowick	2/13/2019	0.10	195.00	19.50	19.50	Request instructions for US investments maturing tomorrow;

Annette Chopowick	2/14/2019	0.80	195.00	156.00	Dealing with GIC investment instructions; Attend to banking matters;
Annette Chopowick	2/19/2019	0.40	195.00	78.00	Attend to banking matters;
Annette Chopowick	2/20/2019	1.00	195.00	195.00	Bank reconciliations;
Annette Chopowick	2/26/2019	0.80	195.00	156.00	Attend to banking matters; Request US investment renewal instructions and provide same to bank; and
Annette Chopowick	2/28/2019	0.60	195.00	117.00	Matured investments renewed; Discussions re: proposed distribution and calculations of deductions; Further discussions and research re: preparation of tax forms.
<b>Total For Annette Chopowick</b>					<b>819.00</b>
<b>Grand Total</b>					<b>84.80</b>
					<b>43529.00</b>

This is Exhibit "M" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



---

A Commissioner for taking Affidavits in  
the Province of British Columbia





**KPMG Inc.**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

069

April 05, 2019

New Walter Energy Canada Holdings, Inc.  
 1055 West Hastings  
 Suite 1700  
 Vancouver, BC V6E 2E9

Invoice : 8002478519  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period March 1-31, 2019, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$ 44,106.50 CAD
	<hr/>
	\$ 44,106.50 CAD
HST	5,733.85
	<hr/>
Amount Due	<u>\$ 49,840.35 CAD</u>

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments: Beneficiary: KPMG LLP**  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank Code # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002478519    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 49,840.35 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

**Professional Fees Summary**  
**For the period March 1 to 31, 2019**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Scott Jeffrey	Partner	895	0.30	268.50
Anamika Gadia	Partner	750	15.20	11,400.00
Mike Clark	Senior Manager	550	36.40	20,020.00
Jennifer Santos	Senior Manager	550	0.50	275.00
Thomas Drinkwater	Senior Consultant	300	1.25	375.00
David Slocombe	Senior Consultant	300	26.20	7,860.00
Sumaira Tabassum	Consultant	250	0.50	125.00
Annette Chopowick	Technician	195	19.40	3,783.00
<b>Total Hours and Fees</b>			<b>99.75</b>	<b>\$ 44,106.50</b>

Project Hard Hat  
 Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
 March 1 - 31, 2019

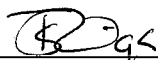
Name	Work Date	Hours	Rate	Total	Time Narrative
Scott Jeffery	3/12/2019		0.30	895.00	268.50 Review email correspondence re: withholdings;
<b>Total For Scott Jeffery</b>					
			<b>0.30</b>		<b>268.50</b>
Anamika Gadia	3/1/2019		0.3	750	225.00 Review letter from Osler regarding James claim; Emails regarding P. Reardon's discussions with DoJ and Osler re: tax clearance matters;
Anamika Gadia	3/5/2019		0.2	750	150.00 Review and approve payments;
Anamika Gadia	3/6/2019		0.3	750	225.00 Review letter from CRA re: required employee withholdings on distributions; Emails re: same;
Anamika Gadia	3/7/2019		1.4	750	1,050.00 Review employee withholdings calculations and discussions re: same; Review email from P. Reardon, McMillan, to DoJ; Review and discussions re: email to Osler on status of tax matters; Emails with P. Reardon re: same;
Anamika Gadia	3/8/2019		1.1	750	825.00 Emails with Osler, B. Aziz and P. Reardon, McMillan, re: status of tax clearance matters and related issues; Discussions re: payroll account for New Wolverine and CRA position on same; Emails with Osler and P. Reardon re: same; Review email update from P. Reardon re: discussions with DoJ; Emails re: same;
Anamika Gadia	3/11/2019		0.20	750.00	150.00 Emails and discussions regarding withholding tax and payroll liability issues.
Anamika Gadia	3/12/2019		1.50	750.00	1,125.00 Emails with P. Reardon and M. Friedman re: request from Warrtor's counsel and inquiries from the DoJ; Call with McMillan to discuss same; Review email exchange between P. Reardon and DoJ; Emails re: Wolverine payroll liability;
Anamika Gadia	3/13/2019		1.00	750.00	750.00 Call with McMillan re: discussions with Warrtor's counsel; Emails re: Osler's call with DoJ; Review draft comfort letter and emails with McMillan re: same;
Anamika Gadia	3/14/2019		1.20	750.00	900.00 Emails with Osler and McMillan re: employee withholdings; Review email from P. Reardon re: discussions with DoJ; Review draft comfort letter and provide comments thereon; Emails with McMillan and Osler re: same; Review email on Wolverine payroll liability and discussions re: same;
Anamika Gadia	3/15/2019		1.70	750.00	1,275.00 Emails with McMillan and Osler re: changes to comfort letter; Email from P. Reardon to DoJ on Wolverine payroll liability; Review revised draft of comfort letter from DoJ; Call with McMillan to discuss same; Emails re: Wolverine payroll issue; Review revised draft of comfort letter and emails re: same;
Anamika Gadia	3/18/2019		2.10	750.00	1,575.00 Review revised draft of comfort letter and draft undertaking letter; Call with P. Reardon to discuss same and plan; Review revised drafts of letters; Emails from P. Reardon re: discussions with DoJ and proposed changes to the letters; Further emails from P. Reardon re: follow-up discussion with DoJ;
Anamika Gadia	3/19/2019		0.20	750.00	150.00 Emails re: issuance of T4s;
Anamika Gadia	3/20/2019		1.00	750.00	750.00 Discussions re: plan and required reserves; Emails re: UK windup matter;
Anamika Gadia	3/21/2019		0.50	750.00	375.00 Call with P. Reardon re: plan and required reserves and status of tax clearance matters; Review latest drafts of comfort and undertaking letters;
Anamika Gadia	3/22/2019		0.20	750.00	150.00 Review latest drafts of comfort and undertaking letters;
Anamika Gadia	3/26/2019		0.70	750.00	625.00 Review schedule of proposed distributions and reserves under the plan; Discussions re: same; Review of T4 summaries;
Anamika Gadia	3/27/2019		0.30	750.00	225.00 Discussions re: plan implementation; Emails re: UK windup matters;

Anamika Gadia	3/28/2019	0.70	750.00	525.00	Call with Osler and McMillan to discuss status of tax clearance matters and plan implementation;
Anamika Gadia	3/29/2019	0.60	750.00	450.00	Emails re: extension of outside date; Call with P. Reardon re: status of tax clearance matters and CRA position on same;
<b>Total For Anamika Gadia</b>		<b>1.30</b>		<b>11,400.00</b>	
Mike Clark	3/1/2019	2.00	550.00	1,100.00	Review calculations for income tax, EI and CPP; Call from P. Reardon, McMillan;
Mike Clark	3/5/2019	0.80	550.00	440.00	Call from CRA re: withholdings; Internal discussions re: same;
Mike Clark	3/6/2019	2.50	550.00	1,375.00	Meet with CRA; Update withholdings schedule; Call to CRA; Internal discussions re: same;
Mike Clark	3/7/2019	2.80	550.00	1,540.00	Meet with CRA; Calls from CRA; Internal discussions re: same; Email to Osler and B. Aziz;
Mike Clark	3/8/2019	4.50	550.00	2,475.00	Calls to CRA re: payroll accounts; Review calculations for withholdings; Internal communications re: same; Calls to/from P. Reardon, McMillan, re: comfort letter;
Mike Clark	3/11/2019	0.80	550.00	440.00	Review withholdings issue; Email to P. Reardon, McMillan;
Mike Clark	3/12/2019	2.50	550.00	1,375.00	Calls to/from CRA; Call with P. Reardon, McMillan; Internal discussions and communications re: withholdings;
Mike Clark	3/13/2019	1.00	550.00	550.00	Call with P. Reardon, McMillan, and M. Friedman re: 1974 Plan and Warror call; Call from P. Riesterer, Osler;
Mike Clark	3/14/2019	1.80	550.00	990.00	Review P. Reardon's email to DOJ; Review revised Comfort Letter; Attend to distribution matters re: payroll account;
Mike Clark	3/15/2019	3.00	550.00	1,650.00	Review revised cover letter; Internal discussions re: same; Calls to/from CRA;
Mike Clark	3/20/2019	1.80	550.00	990.00	Review plan; Set up new bank accounts; Internal discussions re: same;
Mike Clark	3/21/2019	1.50	550.00	825.00	Internal discussions re: Plan implementation;
Mike Clark	3/22/2019	2.00	550.00	1,100.00	Amend cash transition schedule re: Plan implementation;
Mike Clark	3/25/2019	3.30	550.00	1,815.00	Review cash transition schedule; Call to CRA re; 2017 T4s; Internal communications re: same; Update spreadsheet for 2017 T4s employer/employee deductions; Finalize withholdings spreadsheet;
Mike Clark	3/26/2019	1.80	550.00	990.00	Internal discussions re: Plan implementation; Emails to P. McMillan, & Osler; Review draft T4 summaries;
Mike Clark	3/27/2019	1.50	550.00	825.00	Calls from P. Reardon, McMillan re: Plan implementation; Internal discussions re: same; Call from P. Riesterer, Osler, re: Energybuild; Internal discussions re: filling T4s;
Mike Clark	3/28/2019	1.30	550.00	715.00	Call with Osler re: Plan implementation; Call from P. Reardon, McMillan; Email from P. Riesterer, Osler, re: Cambrian tax; Follow up emails to Osler;
Mike Clark	3/29/2019	1.50	550.00	825.00	Internal correspondence re: bank accounts and T4 review; Review emails from P. Reardon, McMillan, re: plan implementation;
<b>Total For Mike Clark</b>		<b>36.40</b>		<b>20,020.00</b>	
Jennifer Santos	3/7/2019	0.50	550.00	275.00	Test of BC tax withholding calculation, results sent to Mike Clark
<b>Total For Jennifer Santos</b>		<b>0.50</b>		<b>275.00</b>	
Thomas Drinkwater	3/4/2019	0.75	300.00	225.00	Attend to review of T4 calculation reasonableness and checking with CRA online;
Thomas Drinkwater	3/5/2019	0.50	300.00	150.00	Attend to review of numbers and calculations;
<b>Total For Thomas Drinkwater</b>		<b>1.25</b>		<b>375.00</b>	
David Siocombe	3/1/2019	3.80	300.00	1,140.00	Attending to preparation of summary of employee deduction amounts for CPP, EI and income tax; Attend to revisions and internal discussions re: same;

David Slocombe	3/4/2019	1.30	300.00	390.00	Responding to creditor inquiries; Internal call with tax department re: taxes payable calculations on distributions;
David Slocombe	3/5/2019	0.30	300.00	90.00	Attending to creditor inquiries ;
David Slocombe	3/6/2019	0.50	300.00	150.00	Internal discussions re: tax implications on distributions;
David Slocombe	3/7/2019	0.80	300.00	240.00	Updating withholdings calculation spreadsheet for PEI rates and location changes;
David Slocombe	3/8/2019	3.80	300.00	1,140.00	Verifying accuracy of original notice of claims and interim distribution amounts for all claimants; Responding to creditor inquiries;
David Slocombe	3/13/2019	0.30	300.00	90.00	Responding to creditor inquiries;
David Slocombe	3/18/2019	0.80	300.00	240.00	Responding to creditor inquiries;
David Slocombe	3/20/2019	1.00	300.00	300.00	Responding to creditor inquiries; Reviewing Plan re: steps on implementation; Internal correspondence re: new accounts to be opened;
David Slocombe	3/21/2019	0.30	300.00	90.00	Internal correspondence re: plan implementation steps;
David Slocombe	3/22/2019	4.00	300.00	1,200.00	Preparation of spreadsheet showing the flow of cash upon plan implementation from Walter entity accounts to specific reserves/pools;
David Slocombe	3/26/2019	2.80	300.00	840.00	Updating schedule for new balances and related matters; Responding to creditor inquiries; Internal call re: plan implementation and related matters; Tracking down creditor information and updating records;
David Slocombe	3/27/2019	2.50	300.00	750.00	Attending to issues re: employee records and details; Contacting various employees to verify details; Responding to creditor inquiries;
David Slocombe	3/28/2019	2.00	300.00	600.00	Responding to creditor inquiries; Call with Osler and McMillan re: plan implementation matters;
David Slocombe	3/29/2019	2.00	300.00	600.00	Reviewing T4s for accuracy; Responding to creditor inquiries; Attending to payment approval matters;
<b>Total For David Slocombe</b>		<b>26.20</b>		<b>7,860.00</b>	
Sumaira Tabassum	3/6/2019	0.50	250.00	125.00	Dealing with preparation of T4s;
<b>Total For Sumaira Tabassum</b>		<b>0.50</b>		<b>125.00</b>	
Annette Chopowick	3/1/2019	1.00	195.00	195.00	Dealing with tax program to prepare T4s for upcoming distribution;
Annette Chopowick	3/1/2019	2.40	195.00	468.00	Begin working with template of data for preparation of 2019 T4 slips and summary; Wire transfer payments;
Annette Chopowick	3/1/2019	0.80	195.00	156.00	Internal discussion re: T4 preparation and calculations; Updating data;
Annette Chopowick	3/6/2019	0.70	195.00	136.50	Review tax program and calculations with KPMG tax personnel to determine whether program will calculate out all of the deductions for T4 preparation; Follow up discussions re: tax calculations;
Annette Chopowick	3/7/2019	2.50	195.00	487.50	Update T4 schedule - data input;
Annette Chopowick	3/8/2019	2.50	195.00	487.50	Working on preparation of T4s and summary; Internal discussions re: same;
Annette Chopowick	3/12/2019	0.50	195.00	97.50	Attend to banking matters;
Annette Chopowick	3/13/2019	0.30	195.00	58.50	Dealing with maturing US investments;
Annette Chopowick	3/20/2019	0.40	195.00	78.00	Dealing with maturing investments;
Annette Chopowick	3/21/2019	1.30	195.00	253.50	Attend to banking matters; Bank reconciliations; Discussions re: setting up new accounts;
Annette Chopowick	3/22/2019	2.40	195.00	468.00	Bank reconciliations; Correspondence re: setting up new bank accounts;
Annette Chopowick	3/26/2019	2.50	195.00	487.50	Attend to banking matters and daily investments; Updating data re: TaxPrep Forms - T4s for 2017 and 2019;
Annette Chopowick	3/27/2019	0.50	195.00	97.50	Telephone calls with CRA to request Web Access Code and various queries regarding submitting T4s electronically, etc.;

Annette Chopowick	3/28/2019	0.40	195.00	78.00	Follow up with bank re: new accounts; Dealing with investments; and
Annette Chopowick	3/29/2019	1.20	195.00	234.00	Dealing with bank re: new accounts; Follow up emails and discussions; Run 2017 and 2019
					T4s in draft for review.
<b>Total For Annette Chopowick</b>		<b>19.40</b>		<b>3,763.00</b>	
<b>Grand Total</b>		<b>99.75</b>		<b>44,106.50</b>	

This is Exhibit "N" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

076

November 13, 2019

New Walter Energy Canada Holdings, Inc.  
 c/o Osler, Hoskin & Harcourt LLP  
 100 King Street West  
 1 First Canadian Place, Suite 6200  
 Toronto, ON M5X 1B8

Invoice : 8002793854  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period April 1 - June 30, 2019, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$	110,882.00	CAD
	\$	<b>110,882.00</b>	CAD
HST		14,414.66	
Amount Due	\$	<b>125,296.66</b>	CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002793854    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 125,296.66    CAD



**Professional Fees Summary**  
**For the period April 1 to June 30, 2019**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Scott Jeffery	Partner	895	2.90	2,595.50
Anamika Gadia	Partner	750	31.10	23,325.00
Mike Clark	Senior Manager	550	96.30	52,965.00
David Slocombe	Senior Consultant	300	77.60	23,280.00
Annette Chopowick	Technician	195	44.70	8,716.50
<b>Total Hours and Fees</b>			<b>252.60</b>	<b>\$ 110,882.00</b>

Project Hard Hat  
Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
April 1 - June 30, 2019

Name	Work Date	Hours	Time Narrative
Scott Jeffery	5/22/2019	0.30	Internal discussion re: tax returns;
Scott Jeffery	5/29/2019	0.50	Internal discussions re: Energybuild disposition and treatment of proceeds;
Scott Jeffery	6/3/2019	0.60	Attend to Cambrian tax return; Review enclosure email and provide comments on same;
Scott Jeffery	6/24/2019	1.00	Review memo for tax return preparation re: treatment of Cambrian;
Scott Jeffery	6/26/2019	0.50	Review updated memo re: Cambrian disposition and Canadian tax considerations;
<b>Total For Scott Jeffery</b>			<b>2.90</b>
Anamika Gadia	4/1/2019	1.20	Emails with McMillan LLP ("McMillan") re: discussions with CRA; Internal discussions re: same; Attend to review of draft CRA letter and emails with McMillan re: same;
Anamika Gadia	4/2/2019	1.10	Emails with McMillan re: discussions with CRA; Internal discussions re: same; Attend to review of revised draft CRA letter and emails with McMillan re: same;
Anamika Gadia	4/3/2019	1.50	Emails with McMillan re: issues raised by CRA; Internal discussions re: same; Call with McMillan re: same; Review revised employee withholding calculations and internal discussions re: same; Discussions with Osler LLP ("Osler") re: same;
Anamika Gadia	4/4/2019	1.40	Review revised employee withholding calculations and discussions re: same; Review updated drafts of CRA letter; Emails with McMillan re: same;
Anamika Gadia	4/5/2019	0.90	Review and finalize employee withholding calculations and T4s; Emails with McMillan re: discussions with CRA; Review CRA comments on the draft letter; Emails with McMillan re: same;
Anamika Gadia	4/6/2019	0.10	Emails with McMillan re: status of matters with CRA;
Anamika Gadia	4/8/2019	0.80	Review revised drafts of CRA letter and related documents; Emails with McMillan re: same; Emails with Osler and McMillan re: timing of filing a report;
Anamika Gadia	4/9/2019	0.30	Emails with McMillan re: CRA's request for copies of the T4s; Emails with McMillan re: extension of the outside date;
Anamika Gadia	4/10/2019	0.30	Emails with McMillan re: extension of the outside date; Emails with McMillan re: T4s; Discussions re: same; Emails with Osler and Cassels Brock re: extension of outside date;
Anamika Gadia	4/11/2019	0.30	Emails with McMillan re: discussions with CRA on various matters;
Anamika Gadia	4/12/2019	0.20	Emails with McMillan re: status of matters with CRA;
Anamika Gadia	4/15/2019	0.30	Emails with McMillan re: status of matters with CRA, next Court motion and stay extension and related matters; Review payments to be approved;
Anamika Gadia	4/16/2019	0.20	Emails with McMillan re: status of matters with CRA; Emails with Osler, Cassels Brock and McMillan re: extension of outside date;
Anamika Gadia	4/17/2019	0.50	Emails with McMillan re: CRA's request; Internal discussions re: same; Further emails with McMillan re: same;

Anamika Gadia	4/18/2019	0.40	Emails with McMillan re: requests from CRA; Internal discussions re: same; Emails re: same; Review revised employee withholdings;
Anamika Gadia	4/21/2019	0.10	Emails with McMillan re: status of matters with CRA; Internal emails re: stay extension and report;
Anamika Gadia	4/22/2019	0.50	Emails re: draft report and status of UK windup; Email to M. Wasserman re: various matters;
Anamika Gadia	4/23/2019	3.60	Emails re: status of UK windup; Emails re: status of matters with CRA; Emails with Osler and Cassels Brook re: same; Review draft distribution letter and provide comments on same; Review draft report; Internal discussions re: same; Review draft calculation of Warrior distribution.;
Anamika Gadia	4/24/2019	5.30	Review draft report and provide comments on same; Internal discussions re: same; Calls with M. Wasserman; Calls with McMillan;
Anamika Gadia	4/25/2019	0.50	Review of various emails;
Anamika Gadia	4/26/2019	1.20	Review revised report; Review draft motion materials; Various emails with McMillan re: same;
Anamika Gadia	4/30/2019	0.50	Review of various emails re: distribution matters;
Anamika Gadia	5/1/2019	0.30	Review status update from Court and various emails;
Anamika Gadia	5/2/2019	0.20	Review of various emails;
Anamika Gadia	5/8/2019	0.30	Review of various emails with McMillan re: preparation of tax returns;
Anamika Gadia	5/9/2019	0.70	Review and approval of payments and distributions; Various emails re: status of matters and preparation of tax returns;
Anamika Gadia	5/10/2019	0.40	Review various emails re: tax matters;
Anamika Gadia	5/15/2019	0.20	Emails with McMillan re: James Claim;
Anamika Gadia	5/21/2019	0.20	Review emails;
Anamika Gadia	5/22/2019	0.20	Emails re: tax matters; Emails with McMillan re: CRA;
Anamika Gadia	5/23/2019	0.30	Emails re: status of UK windup; Emails re: status of matters with CRA; Emails with Osler and Cassels Brook re: same; Review draft distribution letter and provide comments on same; Review draft report; Internal discussions re: same; Review draft calculation
Anamika Gadia	5/24/2019	0.80	Review draft tax returns and emails re: same;
Anamika Gadia	5/28/2019	0.70	Emails re: tax returns and status of Service Canada review;
Anamika Gadia	5/30/2019	0.20	Review and approve payments; emails regarding upcoming hearing.
Anamika Gadia	5/31/2019	0.10	Review emails on status of UK windup;
Anamika Gadia	6/3/2019	0.30	Emails re: status of Service Canada review and related matters;
Anamika Gadia	6/5/2019	0.90	Review of updated tax returns; Discussions re: tax related matters;
Anamika Gadia	6/11/2019	0.50	Discussions re: status of various matters including James Claim; Service Canada review and tax analysis;
Anamika Gadia	6/14/2019	0.10	Review voicemail from creditor and emails re: same;
Anamika Gadia	6/20/2019	0.20	Review emails re: UK matters;
Anamika Gadia	6/24/2019	0.20	Review and approve payments; Emails re: upcoming hearing;
Anamika Gadia	6/25/2019	0.50	Emails re: payments to be made; Emails with CRO re: tax matters;
Anamika Gadia	6/26/2019	0.30	Emails re: tax matters; Discussions re: same;
Anamika Gadia	6/27/2019	1.10	Review tax memo; Discussions re: same; Emails re: tax matters; Emails with McMillan re: status of Service Canada review;

Anamika Gadia	6/28/2019	1.20	Review final tax returns; Emails re: tax matters and payment of outstanding balance; Emails with CRO and Osler re: same; Emails with Cassels Brock re: payments;
<b>Total For Anamika Gadia</b>		<b>31.10</b>	
Mike Clark	4/1/2019	2.50	Correspondence with the CRA re: T4s; Review draft T4s; Review revised letter from CRA;
Mike Clark	4/2/2019	2.80	Review requests from CRA re T4s; Internal correspondence re same; Call from P. Reardon
Mike Clark	4/3/2019	3.80	Revisions to spreadsheet per CRA; Internal discussions re: T4; Call with P. Reardon, McMillan, re: 2017 employee withholdings; Finalize revised spreadsheet for withholdings;
Mike Clark	4/4/2019	3.30	Internal discussion re: filing T4s; Review email from P. Reardon, McMillan; Finalize spreadsheet and send to McMillan; Call from P. Reardon; Review T4s;
Mike Clark	4/5/2019	1.80	Attend to filing of T4s and T4 summaries; Email update; Review email from P. Reardon, McMillan, re: conditions letter; Respond to email from Department of Justice re: Service Canada;
Mike Clark	4/8/2019	1.30	Email communication re: T4 filing; Call and email to CRA re: submission confirmation; Emails from P. Reardon, McMillan;
Mike Clark	4/9/2019	0.50	Correspondence with CRA; Send T4s and T4 summaries to CRA;
Mike Clark	4/10/2019	0.30	Email correspondence with V. Tickle, McMillan re: T4s;
Mike Clark	4/11/2019	0.50	Review email communications; Email to CRA re: penalties;
Mike Clark	4/12/2019	2.30	Attend to drafting of the 22nd Report of the Monitor; Review email correspondence;
Mike Clark	4/15/2019	1.30	Review bank reconciliations; Internal correspondence re: communications with CRA;
Mike Clark	4/16/2019	0.80	Internal correspondence re: CRA;
Mike Clark	4/17/2019	2.50	Attend to Draft Report; Review email from Department of Justice re: T4s;
Mike Clark	4/18/2019	2.30	Revise spreadsheet per CRA instructions; Call from P. Reardon, McMillan, re: CRA requests;
Mike Clark	4/22/2019	5.80	Attend to Report; Review forecast; Attend to determination of impact of plan implementation on forecast; Correspondence re: CRA letter;
Mike Clark	4/23/2019	6.50	Attend to review of Amended T4s and T4 summaries; Internal discussions re: same; Draft enclosure letter re: distribution; Review correspondence from CRA; Calls from P. Reardon, McMillan, re: Plan Implementation; Internal discussions re: same and Report;
Mike Clark	4/24/2019	6.50	Preparation for and attendance at meeting with CRA; Attend to setting up reserve/cash pool accounts; Email to Service Canada, Coordinating distributions; Internal calls/emails re: same;
Mike Clark	4/25/2019	6.80	Attend to Report revisions; Revise cash flow forecast; Emails to McMillan/Osler; Dealing with transition of banking due to Plan implementation;
Mike Clark	4/26/2019	6.20	Attend to finalization of Monitor's Report; Update and finalize the cash flow forecast; Prepare reconciliation for new bank accounts re: distribution preparation;
Mike Clark	4/29/2019	3.50	Various emails re: distribution; Call re: distribution to creditors; Prepare distribution schedule;
Mike Clark	4/30/2019	4.30	Coordinate distributions; Emails from J. Sandrelli, Dentons, re: payment; Review foreign exchange transactions re: payment to Warrior; Update distribution schedule; Calls from P. Reardon, McMillan, re: distribution; Discuss new payment approval process re: Warrior;
Mike Clark	5/1/2019	3.30	Preparation for and attendance at Court hearing; Update website; Review payment requests; Dealing with Warrior on payment requests; Attend to request from C. Bavis re: cheque return;
Mike Clark	5/2/2019	2.50	Review wire transfer details re: Warrior and 1974 Plan; Call from P. Reardon, McMillan, re: distributions; Send out wire confirmations; Update banking reconciliations;

Mike Clark	5/6/2019	0.50	Attend to details on wire transfer to US Trustee;
Mike Clark	5/8/2019	1.30	Review draft financial statements; Organize 2018 tax return filings;
Mike Clark	5/9/2019	1.50	Review financial statements re: tax returns; Review emails re: wires;
Mike Clark	5/10/2019	1.00	Finalize financial statements; Attend to queries from KPMG Tax re: same;
Mike Clark	5/13/2019	0.30	Call from BC Hydro re: application of dividend payment;
Mike Clark	5/22/2019	1.00	Provide response to 2018 tax queries;
Mike Clark	5/24/2019	1.30	Review tax returns and send email;
Mike Clark	5/27/2019	0.30	Email to Service Canada re: letter to creditors;
Mike Clark	5/28/2019	0.50	Follow up email on tax returns; Attend to Service Canada email;
Mike Clark	5/29/2019	0.80	Review and distribute final tax returns;
Mike Clark	6/3/2019	1.30	Call from Service Canada; Internal communications re: same; Attend to response to creditor;
Mike Clark	6/4/2019	2.30	Review Cambrian tax filings; Internal communications re: same;
Mike Clark	6/5/2019	2.80	Research question from KPMG Tax re: Cambrian return;
Mike Clark	6/7/2019	1.30	Correspondence with Service Canada; Review server for information re: termination dates of certain individuals;
Mike Clark	6/11/2019	0.50	Internal discussion re: progress on taxes;
Mike Clark	6/13/2019	0.30	Follow up with KPMG Tax re: Cambrian;
Mike Clark	6/24/2019	0.50	Follow up with tax re: Cambrian; Correspondence with P. Reardon, McMillan, re: James Claim;
Mike Clark	6/25/2019	1.80	Email from P. Reardon; Call with CRA, Email to CRO re Cambrian; Internal correspondence re: same;
Mike Clark	6/26/2019	0.80	Internal correspondence re: tax returns; Correspondence with Service Canada;
Mike Clark	6/27/2019	2.50	Prepare and send email to B. Aziz and Osler re: draft Cambrian return;
Mike Clark	6/28/2019	2.30	Review final Cambrian return; Correspondence with Osler and B Aziz re: Cambrian; Dealing with logistics re: taxes payable; Internal correspondence re: same;
<b>Total For Mike Clark</b>			
		<b>96.30</b>	
David Slocombe	4/1/2019	1.50	Reviewing amended list of T4s for accuracy and preparing comments re: the same; Attend to preparation of email re: payment approvals; Responding to creditor inquiries and updating addresses;
David Slocombe	4/2/2019	0.80	Internal correspondence re: updates to T4s and working papers;
David Slocombe	4/3/2019	0.80	Reviewing updates to T4 calculations;
David Slocombe	4/4/2019	2.30	Updating spreadsheet to CRA and attending to the review of T4s for 2017 and proposed 2019 distribution;
David Slocombe	4/5/2019	0.80	Responding to creditor inquiries;
David Slocombe	4/8/2019	1.00	Responding to creditor inquiries; Attending to payment approval matters;
David Slocombe	4/11/2019	6.50	Attend to roll forward and preparation of cash flow vs actual and cash flow forecast for Monitor's 22nd Report; Responding to creditor inquiries;
David Slocombe	4/12/2019	3.50	Preparation of cash flow vs actual and cash flow forecast for Monitor's 22nd Report; Responding to creditor inquiries;

David Slocombe	4/15/2019	6.30	Preparation of cash flow vs actual, cash flow forecast and related commentary for Monitor's 22nd Report; Responding to creditor inquiries;
David Slocombe	4/16/2019	0.30	Responding to creditor inquiries;
David Slocombe	4/17/2019	0.30	Responding to creditor inquiries;
David Slocombe	4/18/2019	1.80	Updating creditor information; Reviewing amended list of affected creditor withholdings to CRA; Updating cash flow vs actual for Monitors Report;
David Slocombe	4/22/2019	6.50	Preparing cash flow forecast vs actual, 27 week cash flow forecast, notes to forecast and related sections in the Monitor's Report;
David Slocombe	4/23/2019	2.00	Responding to creditor inquiries; Reviewing spreadsheet re: estimated Warrior payment; Updating cash flow forecast and Report for additional information; Attend to payment approval matters;
David Slocombe	4/24/2019	8.30	Preparing account transactions listing for bank; Internal discussions re: the same; Responding to creditor inquiries; Attend to amendments to cash flow forecast, cash flow vs actual statement and related sections of the Monitor's Report;
David Slocombe	4/25/2019	3.00	Responding to creditor inquiries; Attend to amendments to the cash flow forecast, cash flow vs actual statement and related sections of the Monitor's Report;
David Slocombe	4/26/2019	4.00	Responding to multiple creditor inquiries; Amending cash flow forecast, cash flow vs actual statement and related sections of the Monitor's Report; Follow up re: website changes request;
David Slocombe	4/29/2019	2.50	Attending to website updates; Responding to multiple creditor inquiries;
David Slocombe	4/30/2019	1.50	Responding to creditor inquiries; Following up on matter re: creditor mailout; Reviewing changes to website;
David Slocombe	5/1/2019	1.00	Attend to website updates; Attend to payment approval matters;
David Slocombe	5/2/2019	1.00	Attend to payment approval matters; Updating creditor information; Attend to website updates;
David Slocombe	5/3/2019	0.80	Updating creditor addresses; Responding to creditor inquiries;
David Slocombe	5/7/2019	0.30	Responding to creditor inquiries;
David Slocombe	5/8/2019	0.50	Attending to matters re: returned distribution cheque, re-issuing of USW cheque;
David Slocombe	5/9/2019	2.50	Updating financial statements for November 30, 2018 year end;
David Slocombe	5/15/2019	0.30	Responding to creditor inquiries;
David Slocombe	5/16/2019	0.20	Responding to creditor inquiries;
David Slocombe	5/21/2019	0.50	Responding to creditor inquiries;
David Slocombe	5/22/2019	0.30	Responding to creditor inquiries;
David Slocombe	5/23/2019	0.50	Responding to creditor inquiries;
David Slocombe	5/24/2019	0.80	Reviewing tax returns;
David Slocombe	5/27/2019	0.30	Drafting payment email;
David Slocombe	5/28/2019	0.30	Responding to creditor inquiries;
David Slocombe	5/29/2019	1.00	Responding to creditor inquiries;
David Slocombe	5/30/2019	0.50	Attend to payment approval matters; Updating creditor information; Attend to website updates;
David Slocombe	6/3/2019	0.80	Internal discussion and reviewing documents re: email from former employee; Responding to creditor inquiries;
David Slocombe	6/4/2019	1.30	Responding to creditor inquiries; Email to USW re: address updates;
David Slocombe	6/5/2019	1.80	Attend to document review re: tax issues on sale of Energybuild companies;

David Slocombe	6/10/2019	1.00	Attending to matters re: wire details and lessor release letters;
David Slocombe	6/17/2019	2.00	Updating and confirming numerous creditor addresses re: email from USW; Responding to creditor inquiries; Attending to individual creditor address updates;
David Slocombe	6/18/2019	0.30	Responding to creditor inquiries;
David Slocombe	6/19/2019	1.50	Numerous internal emails and calls re: Energybuild and transfer of funds and related matters; Email to KPMG UK re: same;
David Slocombe	6/20/2019	1.60	Email re: transfer of Energybuild funds; Multiple calls to former employee and Service Canada re: notice sent in error;
David Slocombe	6/21/2019	0.30	Email re: transfer of Energybuild funds; Calls to former employee and Service Canada re: notice sent in error;
David Slocombe	6/24/2019	0.50	Attend to payment approval matters; Updating creditor information; Attend to website updates;
David Slocombe	6/25/2019	1.00	Email and internal correspondence re: transfer of GBP funds; Responding to creditor inquiries; Attend to payment approval matters;
David Slocombe	6/26/2019	1.00	Rolling forward Monitor's Report; Responding to creditor inquiries;
<b>Total For David Slocombe</b>			<b>77.60</b>
Annette Chopowick	4/1/2019	1.50	Running draft T4 reports for 2017 and 2019; Attend to revisions to data template and upload revised data; Attend to banking matters;
Annette Chopowick	4/3/2019	0.90	Attend to banking matters;
Annette Chopowick	4/4/2019	2.00	Attend to revisions to data for T4s; Upload and re-run same in draft for review; Internal emails and discussions re: same;
Annette Chopowick	4/5/2019	1.00	Contact CRA and Taxprep provider re: electronic transmission of T4s; Attend to processing and transmitting same electronically;
Annette Chopowick	4/9/2019	0.60	Internal discussion re: T4s filed with CRA; Dealing with daily investments and other banking matters;
Annette Chopowick	4/11/2019	2.60	Attend to banking matters and daily investments; Discussions and emails with bank regarding issues with accessing new accounts online;
Annette Chopowick	4/12/2019	0.50	Attend to banking matters;
Annette Chopowick	4/16/2019	0.60	Attend to banking matters;
Annette Chopowick	4/18/2019	0.20	Attending to banking matter;
Annette Chopowick	4/22/2019	2.30	Attend to banking matters and update schedules; Attend to amendments to certain 2017 and 2019 T4s and summaries;
Annette Chopowick	4/23/2019	4.00	Attend to revision to 2017 T4s; E-file amended T4 slips and amended Summary Forms for 2017; Preparation and couriering of cheques; Dealing with tax program matters and updates; Internal discussions and emails; Attend to preparation of correspondence to bank to collapse all investments;
Annette Chopowick	4/24/2019	2.30	Fax/email correspondence to bank regarding redemption of investments; Various discussions and emails with the bank to deal with investment redemption details and other matters; Internal discussions and emails re: same; Attend to other banking matters;
Annette Chopowick	4/25/2019	3.50	Attend to banking matters and transfers of funds to various accounts; Working on distribution payments; Attend to wire transfers;

Annette Chopowick	4/26/2019	7.00	Attend to banking matters and working on distribution payments;
Annette Chopowick	4/29/2019	1.60	Internal discussions re: finalization of transfers and conversions to take place; Attend to preparation of distribution cheques; Contact bank regarding conversion and transfer of funds from US to CDN Account; Attend to preparation of wire transfer ;
Annette Chopowick	4/30/2019	0.70	Follow up with bank re: rejected wire funds being returned; Prepare correspondence to bank to request conversion and transfer of funds;
Annette Chopowick	5/2/2019	0.80	Attend to banking matters; Internal correspondence re: various matters;
Annette Chopowick	5/3/2019	0.60	Attend to banking matters;
Annette Chopowick	5/6/2019	1.50	Bank reconciliations;
Annette Chopowick	5/7/2019	0.40	Attend to banking matters;
Annette Chopowick	5/8/2019	0.40	Attend to banking matters;
Annette Chopowick	5/9/2019	0.60	Attend to banking matters;
Annette Chopowick	5/14/2019	2.50	Attend to banking matters; Bank reconciliations;
Annette Chopowick	5/15/2019	0.60	Bank reconciliations;
Annette Chopowick	5/31/2019	0.50	Attend to banking matters;
Annette Chopowick	6/3/2019	0.70	Attend to banking matters;
Annette Chopowick	6/13/2019	2.00	Bank reconciliations;
Annette Chopowick	6/19/2019	0.20	Attend to banking matters;
Annette Chopowick	6/21/2019	0.40	Attend to banking matters;
Annette Chopowick	6/24/2019	0.40	Attend to banking matters;
Annette Chopowick	6/25/2019	0.20	Attend to banking matters;
Annette Chopowick	6/27/2019	0.40	Attend to banking matters;
Annette Chopowick	6/28/2019	1.20	Attend to banking matters;
<b>Total For Annette Chopowick</b>		<b>44.70</b>	
<b>Grand Total</b>		<b>252.60</b>	



This is Exhibit "O" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

086

November 13, 2019

New Walter Energy Canada Holdings, Inc.  
 c/o Osler, Hoskin & Harcourt LLP  
 100 King Street West  
 1 First Canadian Place, Suite 6200  
 Toronto, ON M5X 1B8

Invoice : 8002793850  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period July 1 - September 30, 2019, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$	58,957.00	CAD
	\$	<b>58,957.00</b>	CAD
HST		7,664.41	
Amount Due	\$	<b>66,621.41</b>	CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
 Please return remittance advice with cheque.

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002793850    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 66,621.41 CAD

**Professional Fees Summary**  
**For the period July 1 to September 30, 2019**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Anamika Gadia	Partner	750	18.20	13,650.00
George Bourikas	Senior Manager	550	3.20	1,760.00
Mike Clark	Senior Manager	550	39.80	21,890.00
David Slocombe	Senior Consultant	300	60.10	18,030.00
Annette Chopowick	Technician	195	18.60	3,627.00
<b>Total Hours and Fees</b>			<b>139.90</b>	<b>\$ 58,957.00</b>

**Project Hard Hat**  
**Walter Energy Canada Holdings Inc. et al. CCAA Monitoring**  
**July 1 - September 30, 2019**

Name	Work Date	Hours	Time Narrative
Anamika Gadia	7/2/2019	0.20	Attend to emails re: tax returns and related payments;
Anamika Gadia	7/4/2019	0.50	Review affidavit filed in relation to James Claim litigation;
Anamika Gadia	7/10/2019	0.70	Emails with McMillan LLP re: settlement of James Claim and next Court hearing and Report; Internal discussions re: same;
Anamika Gadia	7/15/2019	0.40	Review draft order re: settlement of James Claim; Review McMillan comments on same; Emails with McMillan re: same;
Anamika Gadia	7/16/2019	0.30	Emails re: payment of James Claim; Emails re: Service Canada matters;
Anamika Gadia	7/17/2019	0.10	Emails with McMillan re: discussions with Union counsel;
Anamika Gadia	7/18/2019	0.50	Emails with McMillan re: Service Canada matters; Emails with Service Canada re: same; Emails re: payment of James Claim;
Anamika Gadia	7/22/2019	0.10	Emails with McMillan re: payment of James Claim;
Anamika Gadia	7/24/2019	0.80	Emails with McMillan re: direction to pay James Claim; Internal emails and discussions re: same and Draft Monitor's Report;
Anamika Gadia	7/25/2019	1.00	Emails and discussions re: Service Canada and other matters; Call with McMillan re: same; Review and approve James Claim payment;
Anamika Gadia	7/26/2019	0.20	Emails re: James Claim and Unresolved Claims Pool; Emails re: UK matters;
Anamika Gadia	7/30/2019	0.30	Emails with McMillan re: Service Canada matters; Emails re: status of UK windup;
Anamika Gadia	7/31/2019	0.20	Review and approve transfers; Emails re: status of UK windup;
Anamika Gadia	8/6/2019	4.90	Review draft report and provide comments on same; Discussions re: same; Review draft motion materials; Call with McMillan re: Report and Motion materials; Emails re: UK matters;
Anamika Gadia	8/7/2019	2.50	Emails with McMillan and Osler re: Report and Motion materials; Internal discussions re: same; Attend to review of revised Report and cash flow;
Anamika Gadia	8/8/2019	1.60	Emails re: UK matters; Discussions and emails re: proposed distribution to Warrior; Call with M. Wasserman re: same; Emails with Osler re: same;
Anamika Gadia	8/9/2019	1.20	Review revised cash flow forecast; Call with P. Reardon re: proposed distribution to Warrior; Emails with McMillan and Osler re: same;
Anamika Gadia	8/12/2019	0.20	Review and approve payments;
Anamika Gadia	8/13/2019	0.10	Emails re: Court hearing;
Anamika Gadia	8/15/2019	0.20	Emails re: payment to Warrior;
Anamika Gadia	8/16/2019	0.20	Review and approve payment to Warrior;
Anamika Gadia	8/26/2019	0.30	Discussions and emails re: outstanding matters; Emails with Osler regarding PLOI;
Anamika Gadia	8/28/2019	0.20	Review and approve payments;
Anamika Gadia	9/3/2019	0.40	Voicemail from CRA; Discussions and emails re: same; Emails with CRO re: D&O insurance; Emails re: UK matters; Review and approve payments;
Anamika Gadia	9/5/2019	0.10	Emails re: status of Service Canada review;
Anamika Gadia	9/18/2019	0.50	Discussions re: status of outstanding matters; Emails re: same;
Anamika Gadia	9/24/2019	0.20	Emails with McMillan re: status of Service Canada review;

Anamika Gadia	9/27/2019	0.10	Emails re: D&O insurance renewal;
Anamika Gadia	9/30/2019	0.20	Review and approve payments;
<b>Total For Anamika Gadia</b>		<b>18.20</b>	
George Bourikas	9/18/2019	0.50	Internal discussion re: activities remaining to wind up CCAA proceedings;
George Bourikas	9/24/2019	2.00	Review correspondence re: Service Canada employee claim evaluation, PLOI election and other tax matters, potential CCAA stay extension, D&O insurance, other file issues; Attend to review of CCAA Plan;
George Bourikas	9/25/2019	0.70	Internal discussion re: status of various issues; Review emails re: same;
<b>Total For George Bourikas</b>		<b>3.20</b>	
Mike Clark	7/2/2019	0.50	Review confirmations and payment to CRA; Send email to B. Aziz re: confirmations;
Mike Clark	7/8/2019	0.30	Call from P. Reardon, McMillan, re: James Claim;
Mike Clark	7/9/2019	0.30	Call from P. Reardon, McMillan, re: distributions
Mike Clark	7/10/2019	1.30	Email from P. Reardon re: James Claim; Internal correspondence re: Report planning;
Mike Clark	7/15/2019	0.20	Email from P. Reardon, McMillan, re: James claim;
Mike Clark	7/16/2019	0.50	Email from Service Canada re: limitation period;
Mike Clark	7/18/2019	1.80	Dealing with payment to James; Attend to Service Canada issue re: period of allocation;
Mike Clark	7/24/2019	1.50	Attend to draft Report; Internal correspondence re: same;
Mike Clark	7/25/2019	3.80	Attend to preparation of draft Report; Internal discussions re. same; Call with P. Reardon, McMillan, re: Report;
Mike Clark	7/26/2019	1.50	Continue drafting Report; Internal discussions re: UK;
Mike Clark	7/30/2019	0.80	Call with Service Canada; Internal discussion and discussion with P. Reardon, McMillan, re: same;
Mike Clark	8/1/2019	1.50	Attend to draft Report; Call with P. Reardon re: next steps;
Mike Clark	8/2/2019	2.30	Attend to review of Monitor's Report; Internal correspondence re: same;
Mike Clark	8/6/2019	5.50	Attend to revisions to Monitor's Report; Internal discussions and discussions with P. Reardon, McMillan, re: same. Review Osler materials;
Mike Clark	8/7/2019	4.80	Send Report and cash flow forecast to CRO/Osler; Revise Report and cash flow forecast per comments; Finalize Report for filing;
Mike Clark	8/8/2019	2.30	Revise cash flow re: Warrior distribution; Internal discussions re same;
Mike Clark	8/9/2019	1.80	Revise cash flow and send to P. Reardon, McMillan;
Mike Clark	8/13/2019	1.30	Preparation for and attendance at Court hearing;
Mike Clark	8/15/2019	0.80	Coordinate payment to Warrior;
Mike Clark	8/16/2019	0.80	Attend to calls from Creditors; Internal correspondence re: Service Canada; Call to Service Canada;
Mike Clark	8/20/2019	0.30	Call Service Canada re: update;
Mike Clark	8/21/2019	0.50	Call to Service Canada re: finalization of claims;
Mike Clark	8/26/2019	0.80	Email to Osler re: PLOI election and insurance; Review correspondence from 2018 re: PLOI and insurance policy
Mike Clark	9/3/2019	2.30	Call from CRA re: Don Williams; Emails to P. Reardon re: Service Canada; Attend to payment approvals; Review Notice of Assessment and compare to return re: Cambrian; Internal discussions re: same;
Mike Clark	9/5/2019	0.50	Call from Service Canada; Call and email to P. Reardon;
Mike Clark	9/23/2019	0.50	Email correspondence with CRG;
Mike Clark	9/24/2019	1.30	Call to Service Canada;
<b>Total For Mike Clark</b>		<b>39.80</b>	

David Slocombe	7/2/2019	1.00	Responding to multiple creditor inquiries;
David Slocombe	7/3/2019	1.00	Responding to creditor inquiries;
David Slocombe	7/4/2019	1.80	Responding to numerous creditor inquiries;
David Slocombe	7/5/2019	0.50	Responding to creditor inquiries; Updating creditor addresses;
David Slocombe	7/8/2019	1.00	Submitting requests to update website; Responding to creditor inquiries; Updating creditor addresses;
David Slocombe	7/9/2019	1.30	Responding to creditor inquiries;
David Slocombe	7/10/2019	1.00	Responding to creditor inquiries;
David Slocombe	7/16/2019	1.30	Responding numerous creditor inquiries;
David Slocombe	7/17/2019	5.30	Working on cash flow vs actual for Monitors 23rd Report;
David Slocombe	7/18/2019	5.90	Attend to cash flow vs actual for Monitor's 23rd Report; Attend to details re: potential wire transfer;
David Slocombe	7/19/2019	1.50	Attend to cash flow vs actual for Monitor's 23rd Report;
David Slocombe	7/22/2019	1.00	Responding to numerous creditor inquiries and updating creditor addresses;
David Slocombe	7/23/2019	0.30	Responding to creditor inquiries, address updates;
David Slocombe	7/24/2019	3.30	Working on cash flow and cash flow forecast for Monitor's 23rd Report; Sending email detailing multiple transfers of funds including one re: James claim; Updating website content;
David Slocombe	7/25/2019	1.50	Attend to preparation of cash flow statement;
David Slocombe	7/29/2019	1.00	Responding to numerous creditor inquiries;
David Slocombe	7/31/2019	1.60	Responding to creditor inquiries; Attend to payment approval matters; Attend to Monitor's Report and related tables; Attending to matters re: request from KPMG UK on Energybuild;
David Slocombe	8/1/2019	3.00	Responding to numerous creditor inquiries; Working on Monitor's Report and related schedules; Updating creditor addresses; Attend to payment approval matters;
David Slocombe	8/2/2019	2.00	Responding to creditor inquiries; Attend to Monitor's Report and related schedules;
David Slocombe	8/6/2019	1.50	Amending cash flow forecast; Responding to multiple creditor inquiries;
David Slocombe	8/7/2019	1.30	Updating creditor addresses; Reviewing Monitor's Report;
David Slocombe	8/8/2019	1.50	Responding to multiple updates to website content; Drafting distribution letter; \
David Slocombe	8/9/2019	1.30	Attending to multiple updates to website content; Responding to creditor inquiries;
David Slocombe	8/12/2019	0.80	Responding to creditor inquiries;
David Slocombe	8/13/2019	1.00	Attendance at Court hearing re: extension to Nov 23;
David Slocombe	8/15/2019	1.50	Responding to creditor inquiries; Email re: contact information of unresponsive creditor;
David Slocombe	8/16/2019	2.00	Coordinating delivery of company records; Responding to creditor inquiries;
David Slocombe	8/19/2019	0.30	Responding to creditor inquiries;
David Slocombe	8/20/2019	0.30	Responding to creditor inquiries;
David Slocombe	8/22/2019	0.50	Responding to creditor inquiries;
David Slocombe	8/27/2019	0.50	Attend to payment approval matters; Responding to creditor inquiries;
David Slocombe	8/28/2019	0.50	Responding to multiple creditor inquiries;
David Slocombe	8/30/2019	0.70	Responding to creditor inquiries; Discussion with Service Canada re: assessment process;
David Slocombe	9/3/2019	3.30	Gathering VAT applicable invoices for 2018 and 2019 to send to KPMG UK for VAT return; Attending to payment approval matters; Responding to multiple creditor inquiries;
David Slocombe	9/4/2019	1.00	Completed and returned CRA requests for employee information;
David Slocombe	9/6/2019	0.50	Responding to multiple creditor inquiries;
David Slocombe	9/9/2019	0.30	Responding to creditor inquiries;

David Slocombe	9/12/2019	0.30	Responding to creditor inquiries;
David Slocombe	9/16/2019	0.30	Responding to creditor inquiries;
David Slocombe	9/18/2019	0.80	Meeting re: transition matters;
David Slocombe	9/20/2019	2.00	Responding to numerous creditor inquiries via telephone and email;
David Slocombe	9/25/2019	0.30	Internal call re: transition;
David Slocombe	9/27/2019	1.00	Responding to numerous creditor inquiries;
David Slocombe	9/30/2019	1.30	Attend to payment approval matters; Reviewing and planning re: future items to complete;
<b>Total For David Slocombe</b>			
		<b>60.10</b>	
Annette Chopowick	7/2/2019	0.30	Attend to banking matter; Attendance at bank;
Annette Chopowick	7/3/2019	0.30	Attend to banking matters;
Annette Chopowick	7/11/2019	2.20	Attend to banking matters, banking reports and update schedule of accounts; Attend to bank reconciliations;
Annette Chopowick	7/12/2019	1.40	Bank reconciliations;
Annette Chopowick	7/15/2019	0.40	Bank reconciliations;
Annette Chopowick	7/17/2019	0.80	Attend to schedule updates;
Annette Chopowick	7/18/2019	0.20	Attend to banking matters;
Annette Chopowick	7/23/2019	1.00	Attend to banking matters; Update reports and internal correspondence re: same;
Annette Chopowick	7/25/2019	0.30	Attend to banking matters;
Annette Chopowick	7/30/2019	0.20	Attend to banking matters;
Annette Chopowick	7/31/2019	1.20	Attend to banking matters; Attend to schedule updates and internal correspondence re: same;
Annette Chopowick	8/2/2019	1.50	Attend to banking matters;
Annette Chopowick	8/7/2019	0.40	Attend to schedule updates; Internal correspondence re: same;
Annette Chopowick	8/9/2019	0.50	Attend to banking matters; Attend to schedule updates;
Annette Chopowick	8/12/2019	0.50	Attend to banking matters;
Annette Chopowick	8/14/2019	0.50	Bank reconciliations;
Annette Chopowick	8/15/2019	1.60	Continue bank reconciliations; Attend to banking matters;
Annette Chopowick	8/16/2019	1.60	Attend to banking matters;
Annette Chopowick	8/28/2019	0.70	Attend to banking matters;
Annette Chopowick	9/6/2019	0.80	Attend to banking matters;
Annette Chopowick	9/23/2019	2.20	Bank reconciliations;
<b>Total For Annette Chopowick</b>			
		<b>18.60</b>	
<b>Grand Total</b>			
		<b>139.90</b>	

This is Exhibit "P" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia





**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

093

February 4, 2020

New Walter Energy Canada Holdings, Inc.  
 c/o Osler, Hoskin & Harcourt LLP  
 100 King Street West  
 1 First Canadian Place, Suite 6200  
 Toronto, ON M5X 1B8

Invoice : 8002901176  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period October 1 - December 31, 2019, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee	\$	83,625.50	CAD
	\$	<b>83,625.50</b>	CAD
HST		10,871.32	
Amount Due	\$	<b>94,496.82</b>	CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
**Please return remittance advice with cheque.**

**CAD Wire Payments: Beneficiary: KPMG LLP**  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002901176    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 94,496.82    CAD

**Professional Fees Summary**  
**For the period October 1 to December 31, 2019**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Anamika Gadia	Partner	750	29.20	21,900.00
Hayley Brown	Senior Manager	650	0.50	325.00
George Bourikas	Senior Manager	550	22.90	12,595.00
Marcel Réthoré	Senior Manager	550	0.50	275.00
Maryam Charehsazan	Manager	400	1.60	640.00
David Slocombe	Senior Consultant	300	145.40	43,620.00
Annette Chopowick	Technician	195	21.90	4,270.50
<b>Total Hours and Fees</b>			<b>222.00</b>	<b>\$ 83,625.50</b>

Project Hard Hat  
Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
October 1 - December 31, 2019

Name	Work Date	Hours	Time Narrative
Anamika Gadia	10/1/2019	0.50	Emails regarding UK matters; Review and approve disbursements;
Anamika Gadia	10/3/2019	0.30	Emails with P. Reardon, McMillan, re: status of UK and other matters; Emails with Osler and B. Aziz re: same;
Anamika Gadia	10/4/2019	0.10	Emails regarding D&O insurance policy run-off coverage;
Anamika Gadia	10/11/2019	0.10	Emails regarding D&O insurance policy run-off coverage;
Anamika Gadia	10/14/2019	0.20	Email from R. Levy re: UK matters;
Anamika Gadia	10/15/2019	0.20	Emails re: UK matters;
Anamika Gadia	10/17/2019	0.40	Emails re: UK matters; Emails with B. Aziz and Osler re: same; Emails re: tax implications related to a delay in the employee distribution;
Anamika Gadia	10/18/2019	0.30	Review and approve disbursements; Emails re: UK corporate tax returns;
Anamika Gadia	10/21/2019	0.20	Emails with Osler and McMillan re: next Court attendance; Emails re: UK corporate tax returns;
Anamika Gadia	10/23/2019	0.50	Review and approve transfers of monies from reserves; Review of tax analysis and discussions re: same;
Anamika Gadia	10/30/2019	1.10	Discussions re: tax analysis and status of Service Canada review; Call with P. Reardon re: next Court attendance and relief to be sought and status of various matters including Service Canada review; Emails re: UK matters;
Anamika Gadia	11/1/2019	0.20	Review and approve disbursements;
Anamika Gadia	11/5/2019	0.40	Discussions re: Monitor's Report; Emails re: status of PLOI election;
Anamika Gadia	11/11/2019	6.50	Emails re: cash flow forecast and stay extension; Review of draft motion materials and provide comments on same; Call with P. Reardon to discuss same; Review and revise draft Monitor's Report; Discussions re: cash flow forecast and draft Monitor's Report; Review cash flow forecast; Emails with B. Aziz and Osler re: same;
Anamika Gadia	11/12/2019	1.80	Review revised drafts of Monitor's Report and provide comments thereon; Discussions re: same;
Anamika Gadia	11/13/2019	1.10	Review McMillan comments on draft Monitor's Report and emails with P. Reardon re: same; Discussions re: same; Review comments from Osler and B. Aziz on draft report and discussions re: same;
Anamika Gadia	11/14/2019	0.40	Review and finalize Court report; Review and approve disbursements;
Anamika Gadia	11/21/2019	0.10	Emails with P. Reardon re: hearing;
Anamika Gadia	11/22/2019	0.10	Emails with P. Reardon re: update on hearing;
Anamika Gadia	11/26/2019	0.30	Email from B. Aziz re: status of various matters; Internal correspondence re: status of Service Canada review;
Anamika Gadia	11/28/2019	0.90	Discussions re: status of Service Canada review and upcoming distribution to employees; Emails re: same; Review related letters;

Anamika Gadia	12/2/2019	1.50	Emails re: draft letters to employees; Call with McMillan to discuss distribution to employees and next steps; Emails with McMillan, Osler and B. Aziz re: same; Emails with P. Reardon;
Anamika Gadia	12/3/2019	2.20	Emails with P. Reardon re: timing of terminating CCAA proceedings; Review and provide comments on draft email to Osler re: same; Review and revise draft letter to employees;
Anamika Gadia	12/4/2019	2.90	Review and revise draft letter to employees; Review EI overpayment calculations; Emails re: same and notifying parties of receipt of Service Canada letter; Review and provide comments on revised draft of employee letter;
Anamika Gadia	12/5/2019	1.30	Emails re: planning for employee distribution; Call with P. Reardon re: deductions required; Emails re: same; Emails and discussions re: employee letters;
Anamika Gadia	12/6/2019	1.90	Emails re: call with US trustee to discuss PLOI election; Review and provide comments on revised employee letters; Emails with P. Reardon re: call with Osler and B. Aziz; Call with P. Reardon re: same;
Anamika Gadia	12/9/2019	1.10	Discussions re: employee letters and logistics of employee distributions; Emails re: same;
Anamika Gadia	12/10/2019	0.50	Emails re: employee distributions; Emails with P. Reardon re: remaining matters;
Anamika Gadia	12/11/2019	0.40	Emails re: PLOI election; Emails re: employee distributions;
Anamika Gadia	12/12/2019	0.20	Emails re: employee distributions; Emails with P. Reardon re: remaining matters;
Anamika Gadia	12/13/2019	0.30	Emails re: employee distributions; Review and approve same;
Anamika Gadia	12/16/2019	0.20	Review and approve disbursements;
Anamika Gadia	12/17/2019	0.50	Emails re: remaining matters; Call with McMillan to discuss same; Follow-up email from P. Reardon;
Anamika Gadia	12/18/2019	0.30	Emails and discussions re: the status of UK matters; Emails with P. Reardon re: same;
Anamika Gadia	12/19/2019	0.20	Emails and discussions re: tax form requested by former employees;
<b>Total For Anamika Gadia</b>		<b>29.20</b>	
Hayley Brown	12/11/2019	0.50	Call with US monitor re: PLOI election; Follow up re: statement requested and correspondence re: same;
<b>Total For Hayley Brown</b>		<b>0.50</b>	
George Bourikas	10/3/2019	0.30	Review various correspondence re: UK proceedings, CCAA stay extension and other file matters;
George Bourikas	10/8/2019	0.60	Internal discussion re: status update;
George Bourikas	10/15/2019	0.60	Review email from R. Levy re: UK proceedings; Review various correspondence re: D&O runoff insurance;
George Bourikas	11/5/2019	0.60	Review emails on various file issues (tax returns, Court report, Service Canada calculations); Internal discussions and correspondence re: same;
George Bourikas	11/7/2019	2.60	Review Court report and CCAA cash flow forecast and provide comments thereon; Internal discussion re: same;
George Bourikas	11/11/2019	0.40	Call with A. Gadia and D. Stocombe re: Court report and cash flow forecast.
George Bourikas	11/28/2019	0.50	Internal discussions re: distribution;

George Bourikas	11/29/2019	0.50	Review draft employee distribution template letter;
George Bourikas	12/2/2019	1.20	Review distribution letter and schedule of net distribution components; Call with McMillan re: Service Canada employee deductions letter and next steps;
George Bourikas	12/5/2019	1.00	Review various correspondence re: employee distribution; Review bank accounts; Attend to distribution planning; Review draft employee distribution letters;
George Bourikas	12/6/2019	0.20	Review various correspondence re: employee distribution; Review bank accounts; Attend to distribution planning; Review draft employee distribution letters;
George Bourikas	12/9/2019	2.20	Internal discussions re: distribution; Attend to distribution logistics and Ascend troubleshooting; Call with N. Coursol re: same; Internal discussion re: distribution calculation worksheet;
George Bourikas	12/10/2019	1.80	Attend to detailed review of employee distribution schedule; Discussions re: distribution logistics;
George Bourikas	12/12/2019	4.00	Prepare employee distribution;
George Bourikas	12/13/2019	6.00	Prepare employee distribution; Review and sign cheques;
George Bourikas	12/18/2019	0.40	Call with McMillan re: outstanding items to wind up CCAA proceedings;
<b>Total For George Bourikas</b>		<b>22.90</b>	
Marcel Réthoré	12/13/2019	0.50	Assist with the distribution to employees;
<b>Total For Marcel Réthoré</b>		<b>0.50</b>	
Maryam Charehsazan	12/19/2019	1.10	Attend to correspondence re: PLOI election;
Maryam Charehsazan	12/20/2019	0.50	Attend to PLOI election matters;
<b>Total For Maryam Charehsazan</b>		<b>1.60</b>	
David Slocombe	10/1/2019	2.10	Call to Ray Levy re: Energybuild; Responding to creditor inquiries; Internal email re: stay of proceedings, Walter UK matters; Responding to multiple creditor inquiries; Call with Service Canada re: assessment and anticipated timeline;
David Slocombe	10/3/2019	1.00	Responding to numerous creditor inquiries;
David Slocombe	10/4/2019	0.80	Responding to creditor inquiries;
David Slocombe	10/7/2019	0.30	Responding to creditor inquiries;
David Slocombe	10/8/2019	1.00	Internal discussion re: status of various items and plan going forward; Responding to creditor inquiries;
David Slocombe	10/9/2019	0.80	Responding to creditor inquiries;
David Slocombe	10/11/2019	0.70	Call with P. Reardon re: timing of completion of Service Canada assessment, implications of spillover into 2020 and attending to various follow up matters;
David Slocombe	10/15/2019	1.30	Emails re: update to Walter UK and approval of corporate tax returns for Energybuild UK; Internal correspondence re: various matters;
David Slocombe	10/16/2019	0.30	Emails re: corporate tax returns for UK entities;
David Slocombe	10/17/2019	1.80	Attending to payment approval matters; Email to Warrior re: payments; Emails re: UK matters and PLOI election;

David Slocombe	10/18/2019	4.00	Email to B. Aziz re: CT returns; Email to counsel for Warrior re: disbursements; Preparing estimate of tax refund upon filing 2019 returns for each company;
David Slocombe	10/21/2019	0.60	Emails re: KPMG UK; Emails re: upcoming court hearing and scheduling;
David Slocombe	10/22/2019	3.10	Preparing estimate of tax refund upon filing 2019 returns for each company; Responding to numerous creditor inquiries;
David Slocombe	10/23/2019	0.80	Call with Service Canada re: updated timeline for completion of assessment; Responding to creditor inquiries;
David Slocombe	10/25/2019	0.80	Responding to numerous creditor inquiries;
David Slocombe	10/28/2019	1.00	Discussion with Service Canada re: employee with incorrect SIN; Reviewing internal records and email to employee re: same;
David Slocombe	10/29/2019	2.00	Responding to numerous creditor inquiries; Telephone call with former employee re: incorrect SIN; Call with Service Canada re: the same;
David Slocombe	10/30/2019	3.30	Telephone call with P. Reardon, McMillan, re: Monitor's Report, court date and current issues; Internal call re: same; Call with Service Canada re: employee contact information; Email to USW re: same; Reviewing claims register and related records for employee contact information; Email to KPMG UK re: UK matters; Attend to payment approval matters; Calls and emails re: deceased former employee;
David Slocombe	10/31/2019	4.00	Working on cash flow vs actual for Monitor's Report;
David Slocombe	11/1/2019	4.80	Working on cash flow vs actual and cash flow forecast for Monitor's Report;
David Slocombe	11/4/2019	5.00	Completing CF forecast for Monitor's Report; Attend to drafting of Monitor's report; Responding to numerous creditor inquiries; Call with Service Canada re: missing employee information; Attend to update on progress and emails to employees re: same;
David Slocombe	11/5/2019	6.80	Working on Monitor's Report including cash flow vs actual and cash flow forecast; Responding to numerous creditor inquiries; Email to Walter UK re: update; Internal email re: pending issues and Monitor's Report matters; Email to P. Reardon, McMillan, re: same; Emails to former employees re: Service Canada contact information;
David Slocombe	11/6/2019	5.30	Working on Monitor's Report including cash flow vs actual and cash flow forecast; Responding to numerous creditor inquiries; Call with Service Canada re: missing employee information;
David Slocombe	11/7/2019	4.60	Completing first draft of Monitor's Report including cash flow vs. actual, cash flow forecast and notes to forecast; Discussion with KPMG UK re: Energybuild; Responding to creditor inquiries;
David Slocombe	11/8/2019	0.30	Responding to creditor inquiries;
David Slocombe	11/11/2019	3.30	Reviewing comments on draft Monitor's Report; Revising cash flow forecast for comment and emailing same to company and company's counsel for approval and comments;
David Slocombe	11/12/2019	5.30	Revising Monitor's Report for comments; Internal email re: outstanding points on Report; Attend to further revisions and internal discussions re: same; Responding to creditor inquiries;
David Slocombe	11/13/2019	2.50	Revising Monitor's Report including various email exchanges for review of Report between McMillan, Osler and B. Aziz; Attend to finalization of Monitor's Report and additional emails re: filing; Attend to payment approval matters;

David Slocombe	11/14/2019	3.00	Finalizing Monitor's Report with appendices; Telephone call with Service Canada re: former employees, timeline to completion and other related matters; Email to USW re: former employee contact information; Attend to payment approval matters; Attend to website updates;
David Slocombe	11/15/2019	1.30	Calls re: former employee contact information; Rollout up email and calls to USW and Service Canada re: same; Responding to creditor inquiries;
David Slocombe	11/18/2019	0.80	Submitting changes to the Monitor's website; Emails to USW and Service Canada re: contacting former employee; Responding to creditor inquiries;
David Slocombe	11/19/2019	0.80	Responding to creditor inquiries;
David Slocombe	11/20/2019	1.30	Telephone call with Service Canada re: missing employee contact information; Call to USW counsel re: the same and follow up email;
David Slocombe	11/21/2019	0.30	Call and follow up email to McMillan re: update on Service Canada timeline;
David Slocombe	11/25/2019	0.80	Attending to monitor website updates; Responding to creditor inquiries;
David Slocombe	11/26/2019	2.80	Attending to matters re: former employee contact information; Attend to review of requirements for final distribution to employees and drafting internal email summarizing same; Telephone call to P. Reardon re: same; Telephone call to Service Canada re: progress and anticipated completion of assessment; Responding to creditor inquiries;
David Slocombe	11/27/2019	1.80	Responding to creditor inquiries; Attend to emails re: PLOI election;
David Slocombe	11/28/2019	3.50	Attend to review of server documents, correspondence and other materials on PLOI election; Emails to Osler re: same; Attend to review of 2017 distribution, preparation of distribution letter and internal calls and follow up correspondence re: 2019 distribution; Responding to creditor inquiries; Attend to payment approval matters;
David Slocombe	11/29/2019	3.50	Attend to distribution matters and related internal discussions and correspondence; Dealing with creditor inquiries;
David Slocombe	12/2/2019	5.30	Reviewing edits and making changes re: distribution letter; Call with Service Canada re: assessment letter; Responding to creditor inquiries; Meeting with Service Canada to exchange review letter and reviewing results of letter; Internal call to discuss next steps; Attend to payment approval matters; Attend to additional revisions to the letters; Internal email re: questions to Service Canada and other matters; Entering EI clawback amounts into distribution spreadsheet;
David Slocombe	12/3/2019	3.50	Attend to inputting EI clawback amounts from Service Canada letter into schedule, amending schedule for updated addresses and other information and performing review procedures on schedule for quality control; Telephone call with Service Canada re: various items related to the letter; Internal email re: update on items related to Service Canada letter; Responding to creditor inquiries;
David Slocombe	12/4/2019	5.30	Attend to revisions to the Employee Distribution Letter and internal emails and email to McMillan re: same; Drafting CRG letter and no EI clawback letter;
David Slocombe	12/5/2019	4.00	Call with counsel and internal call re: distribution letter and withholdings; Attend to review of original notice of claim, drafting summary email re: same; Miscellaneous emails re: payments; Responding to creditor inquiries; Call with McMillan re: letter and additional changes; Preparing calculation of estimated funds for immediate distribution to Warrior and internal email re: same;

David Slocombe	12/6/2019	5.50	Revising distribution letters; Drafting additional letter re: uncashed 2017 distribution cheque; Multiple internal calls and call with counsel re: distribution letters, logistics of distribution and proceedings in general; Emails and internal discussions re: PLOI matters; Responding to creditor inquiries;
David Slocombe	12/9/2019	6.80	Preparing spreadsheet for mail merge; Internal calls re: logistics for mail out; Call with USW and counsel re: communication on USW website; Internal call re: mailout and related issues; Responding to numerous creditor inquiries re: address changes and other matters; Emails re: PLOI matters;
David Slocombe	12/10/2019	3.00	Building 13 week cash flow and borrowing base summary tables for weekly cash flow reporting to lending syndicate, Internal discussion and email to Richter re: the same;
David Slocombe	12/11/2019	2.50	Call with Osler, US Trustee and KPMG Tax re: PLOI; Follow up internal calls and emails re: same; Attend to payment approval matters; Internal calls re: planning for distribution mailout; Responding to numerous creditor inquiries; Revising distribution sheet for address changes;
David Slocombe	12/12/2019	2.00	Responding to numerous creditor inquiries via telephone and email; Tracking updates to addresses; Attend to Ascend access matters;
David Slocombe	12/13/2019	2.80	Attending to matters re: mail out; Responding to creditor inquiries; Email to numerous former employees re: various questions;
David Slocombe	12/16/2019	3.10	Internal emails and calls re: payments to be processed, El clawback payment to Service Canada, change of former employee addresses for distribution; Attend to preparation of revised list of outstanding items to completion of file; Responding to creditor inquiries;
David Slocombe	12/17/2019	3.80	Internal emails re: change of address; Preparing list of outstanding tasks in preparation for call; Attending call with McMillan re: outstanding items to file wind-down; Responding to creditor inquiries; Email to KPMG UK re: status update; Internal discussions re: Monitor responsibility on tax election to former employees; Email to reception re: number of calls from former employees and protocol re: the same;
David Slocombe	12/18/2019	2.60	Telephone call with KPMG UK re: UK matters, proceedings in general; Internal email re: summary of UK matters; Internal calls and calls to McMillan re: same; Internal correspondence re: T1198 form inquiry from former employee;
David Slocombe	12/19/2019	2.30	Internal emails re: tax form T1198 inquiry; Responding to creditor inquiries; Internal emails re: secondary mailout;
David Slocombe	12/20/2019	2.20	Internal emails re: T1198 form; Responding to numerous creditor inquiries;
David Slocombe	12/23/2019	1.20	Responding to creditor inquiries; Attend to research re: T1198 form;
David Slocombe	12/24/2019	2.00	Responding to creditor inquiries; Internal call and drafting email re: common creditor inquiries;
<b>Total For David Slocombe</b>			<b>145.40</b>
Annette Chopowick	10/1/2019	0.60	Attend to banking matters;
Annette Chopowick	10/4/2019	0.30	Attend to banking matters;
Annette Chopowick	10/17/2019	1.40	Bank reconciliations;
Annette Chopowick	10/18/2019	0.60	Attend to banking matters;
Annette Chopowick	10/21/2019	1.50	Attend to banking matters;



Annette Chopowick	10/23/2019	0.40	Attend to banking matters;
Annette Chopowick	11/1/2019	0.50	Attend to banking matters;
Annette Chopowick	11/5/2019	0.50	Attend to banking matters;
Annette Chopowick	11/6/2019	0.80	Attend to banking matters;
Annette Chopowick	11/25/2019	2.00	Bank reconciliations; Attend to other banking matters;
Annette Chopowick	12/4/2019	0.50	Attend to banking matters;
Annette Chopowick	12/6/2019	0.70	Attend to banking matters;
Annette Chopowick	12/9/2019	0.60	Internal discussions re: distribution and logistics;
Annette Chopowick	12/10/2019	0.40	Attend to banking matters re: preparation for distribution;
Annette Chopowick	12/11/2019	1.00	Work on mail merge documents for distribution;
Annette Chopowick	12/12/2019	3.00	Working on distribution and correspondence re: same;
Annette Chopowick	12/13/2019	5.00	Attend to banking matters and mailing of distribution;
Annette Chopowick	12/16/2019	1.00	Attend to banking matters;
Annette Chopowick	12/17/2019	0.50	Attend to banking matters;
Annette Chopowick	12/20/2019	0.60	Attend to banking matters; Attend at bank;
<b>Total For Annette Chopowick</b>			<b>21.90</b>

**Total Hours 222.00**

This is Exhibit "Q" referred to in the  
1<sup>st</sup> Affidavit of ANAMIKA GADIA  
sworn before me at Vancouver, BC, this  
24<sup>th</sup> day of February, 2020



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A Commissioner for taking Affidavits in  
the Province of British Columbia



**KPMG LLP**  
 Suite 4600 Bay Adelaide Centre  
 333 Bay Street  
 Toronto, ON M5H 2S5

**Payment Address:**  
 KPMG LLP, T4348  
 P.O. Box 4348, Station A  
 Toronto, ON M5W 7A6

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February 14, 2020

New Walter Energy Canada Holdings, Inc.  
 c/o Osler, Hoskin & Harcourt LLP  
 100 King Street West  
 1 First Canadian Place, Suite 6200  
 Toronto, ON M5X 1B8

Invoice : 8002915539  
 Reference : 2000851763  
 Client : 1002595058  
 Contact : Anamika Gadia  
 Telephone : (416) 777-3842  
 Email : agadia@kpmg.ca

For professional services rendered for the period January 1-31, 2020, in connection with our appointment as CCAA Monitor of Walter Canada, pursuant to the initial Order dated December 7, 2015 (details attached).

Our Fee  
 Disbursements

\$ 28,565.50 CAD  
 281.14

HST

3,750.06

Amount Due

\$ 32,596.70 CAD

Payment is due upon receipt

GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**  
**Please return remittance advice with cheque.**

**CAD Wire Payments:** Beneficiary: KPMG LLP  
 Bank Details: TD Canada Trust, 55 King St. West, Toronto, ON M5K 1A2, Bank # 004, Transit # 10252,  
 Account # 0938281, Swift Code TDOMCATTOR  
 Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8002915539    **Reference:** 2000851763    **Client:** 1002595058    **Amount:** \$ 32,596.70 CAD

**Professional Fees Summary  
For the period January 1-31, 2020**

<b>Name</b>	<b>Position</b>	<b>Rate(\$)</b>	<b>Hours</b>	<b>Fee (\$)</b>
Anamika Gadia	Partner	750	7.2	5,400.00
George Bourikas	Senior Manager	550	14.5	7,975.00
David Slocombe	Senior Consultant	300	40.3	12,090.00
Annette Chopowick	Technician	195	15.9	3,100.50
<b>Total Hours and Fees</b>			<b>77.9</b>	<b>\$ 28,565.50</b>

**Expenses for the period January 1-31, 2020**

<b>Expense Item</b>	<b>Amount (\$)</b>
Postage	281.14
<b>Total Expense</b>	<b>\$ 281.14</b>

Project Hard Hat  
Walter Energy Canada Holdings Inc. et al. CCAA Monitoring  
January 1-31, 2020

Name	Work Date	Hours	Time Narrative
Anamika Gadia	1/3/2020	0.50	Discussion re: inquiries from former employees regarding distribution and statutory deductions; Review of emails;
Anamika Gadia	1/6/2020	0.30	Review and approve disbursements;
Anamika Gadia	1/7/2020	0.20	Emails re: deceased former employee and PLOI election;
Anamika Gadia	1/8/2020	0.30	Emails with V. Tickle, McMillan LLP, re: discussions with Osler; Emails re: inquiries from former employees;
Anamika Gadia	1/9/2020	0.80	Email from Osler re: next motion; Emails with V. Tickle re: same and Monitor's view on next steps in the proceeding; Emails with Osler re: same and review of outstanding issues list; Emails re: abandonment of action; Emails with D. Stichel regarding CRA correspondence;
Anamika Gadia	1/10/2020	0.20	Emails re: scheduling of next motion; Emails re: filing of HST returns;
Anamika Gadia	1/13/2020	2.60	Discussions re: status of UK matters and potential tax refund; Attend to review of same; Call with V. Tickle to discuss outstanding matters and next steps in the proceeding; Call with Osler and V. Tickle re: same; Follow-up call with V. Tickle; Emails re: tax matters and cash position;
Anamika Gadia	1/16/2020	0.10	Email re: creditor inquiry;
Anamika Gadia	1/17/2020	0.30	Review cash position and estimate to complete tax returns; Emails re: tax matters;
Anamika Gadia	1/20/2020	0.50	Call with V. Tickle to discuss status of outstanding matters and Monitor's view on next steps in the proceeding;
Anamika Gadia	1/21/2020	0.30	Emails re: tax matters;
Anamika Gadia	1/22/2020	0.10	Email to Osler and B. Aziz re: tax matters;
Anamika Gadia	1/28/2020	0.20	Emails re: UK matters; Emails with V. Tickle;
Anamika Gadia	1/29/2020	0.40	Emails re: UK matters; Attend to review of cash position;
Anamika Gadia	1/31/2020	0.40	Review draft discharge Order and emails with V. Tickle re: same;
<b>Total For Anamika Gadia</b>		<b>7.20</b>	
George Bourikas	1/2/2020	2.00	Coordinate mailing of T4s to former employees; Responding to calls from former employees re: distribution;
George Bourikas	1/3/2020	2.00	Coordinate mailing of T4s to former employees; Responding to calls from former employees re: distribution;
George Bourikas	1/6/2020	1.00	Return calls from employees re: distribution; Coordinate cancelling and reissuing of cheques;
George Bourikas	1/7/2020	0.80	Review documents re: Kade Kikatch distribution; Internal discussion re: same;
George Bourikas	1/8/2020	1.00	Return calls from employees re: distribution; Coordinate cancelling and reissuing of cheques;
George Bourikas	1/9/2020	0.60	Review correspondence re: upcoming Court hearing; Return calls from employees re: distribution; Review and sign stop-payment request forms;
George Bourikas	1/10/2020	0.20	Correspondence with UK team re: status of UK liquidation;
George Bourikas	1/13/2020	2.50	Call with V. Tickle re: outstanding tasks to wind-up CCAA; Call with Osler, B. Aziz, McMillan re: same; Subsequent call with V. Tickle and internal discussion re: same; Internal discussion re: tax returns; Review cash position;
George Bourikas	1/14/2020	0.30	Return calls from former employees re: distribution;
George Bourikas	1/16/2020	0.40	Internal discussion re: file update; Return calls from former employees re: distribution;
George Bourikas	1/17/2020	0.30	Review cash position; Review estimate to complete tax returns;
George Bourikas	1/20/2020	0.50	Internal discussion and call with V. Tickle re: next distribution and remaining steps to close out file; Follow up with KPMG UK re: corporate tax clearance certificate;
George Bourikas	1/24/2020	1.10	Review draft November 2019 financial statements for all Walter entities; Internal discussion re: same;
George Bourikas	1/27/2020	0.80	Review draft November 2019 financial statements for all Walter entities; Internal discussion re: same;
George Bourikas	1/29/2020	1.00	Review and revise estimated distribution to Warrior calculation and reserves estimate;
<b>Total For George Bourikas</b>		<b>14.50</b>	

David Slocombe	1/2/2020	1.30	Attend to payment approval matters, sorting, reviewing and responding to creditor inquiries;
David Slocombe	1/3/2020	1.60	Internal discussion re: T4s and employees who sold their claims to CRG, affidavit of mailing; Attend to review of server correspondence and other documents re: the same; Attending to payment approval matters;
David Slocombe	1/6/2020	0.50	Attending to matters re: creditor inquiries;
David Slocombe	1/8/2020	1.30	Internal emails re: plan for form T1198, affidavits of mailing of distribution and T4s, schedule for court hearing and other miscellaneous matters;
David Slocombe	1/10/2020	0.70	Review of server documents on Cambrian GST and internal email re: the same;
David Slocombe	1/15/2020	0.50	Miscellaneous emails and attending to matters re: creditor inquiries;
David Slocombe	1/16/2020	3.00	Email to tax group re: T1198 form to be reviewed; Email to CRA re: affidavit of mailing of T4s and distribution cheques; Internal discussion re: outstanding items to complete; Responding to creditor inquiries;
David Slocombe	1/17/2020	1.20	Responding to creditor inquiries; Emails re: preparation of tax returns;
David Slocombe	1/20/2020	1.30	Internal call re: filing of taxes and related matters; Responding to creditor inquiries;
David Slocombe	1/21/2020	7.00	Internal discussions re: timing and cost of preparing 2019 tax returns, T1198, and internal emails re: same; Preparing financial statements for FY 2019; Email to tax group with detailed responses to questions re: lump-sum distribution payment to former employees and T1198 form;
David Slocombe	1/22/2020	4.30	Internal discussions re: timing and cost of preparing 2019 tax returns, T1198, and internal emails re: same; Preparing financial statements for FY 2019; Email to tax group with detailed responses to questions re: lump-sum distribution payment to former employees and T1198 form;
David Slocombe	1/23/2020	2.30	Preparing 2019 financial statements;
David Slocombe	1/24/2020	4.80	Responding to creditor inquiries; Preparing financial statements;
David Slocombe	1/27/2020	1.00	Attending to payment approval matters;
David Slocombe	1/28/2020	2.50	Attending to payment approval matters; Preparing cash reserves calculation;
David Slocombe	1/29/2020	3.50	Attending to payment approval matters; Preparing cash reserves calculation;
David Slocombe	1/30/2020	2.00	Dealing with tax group re: Walter tax returns; Email to KPMG UK re: the same; Responding to creditor inquiries;
David Slocombe	1/31/2020	1.50	Reviewing draft discharge order; Attending to payment approval matters;
<b>Total For David Slocombe</b>		<b>40.30</b>	
Annette Chopowick	1/3/2020	2.50	Attend to mailing of T4s; Attend to banking matters;
Annette Chopowick	1/6/2020	3.20	Mailing of T4s; Preparation of Affidavit of Mailing; Internal correspondence; Attend to banking matters;
Annette Chopowick	1/7/2020	0.40	Attend to banking matters;
Annette Chopowick	1/8/2020	0.70	Attend to banking matters;
Annette Chopowick	1/9/2020	0.50	Attend to banking matters;
Annette Chopowick	1/10/2020	1.90	Attend to banking matters; Bank reconciliations;
Annette Chopowick	1/14/2020	1.50	Attend to banking matters;
Annette Chopowick	1/16/2020	2.00	Bank reconciliations; Attend to banking matters;
Annette Chopowick	1/17/2020	0.30	Attend to banking matters;
Annette Chopowick	1/20/2020	0.50	Bank reconciliations;
Annette Chopowick	1/21/2020	1.70	Attend to banking matters;
Annette Chopowick	1/22/2020	0.20	Attend to banking matters;
Annette Chopowick	1/24/2020	0.30	Attend to banking matters;
Annette Chopowick	1/28/2020	0.20	Attend to banking matters;
<b>Total For Annette Chopowick</b>		<b>15.90</b>	
<b>Total Hours</b>		<b>77.90</b>	