



This is the 1<sup>st</sup> affidavit  
of Vicki Tickle in this case  
and was made on February 19<sup>th</sup>, 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, Vicki Tickle, of Vancouver, British Columbia, barrister and solicitor, SWEAR THAT:

1. I am a partner of the firm McMillan LLP ("**McMillan**"), counsel for KPMG Inc., in its capacity as 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 carriage of this matter at McMillan, and I am authorized to make this affidavit on behalf of McMillan.
3. I have reviewed the Twenty-Fifth Report of the Monitor, dated February 19, 2020 (the "**Report**"), filed in these proceedings. Capitalized terms used herein but not otherwise defined have the same meanings as those ascribed to them in the Report.

4. Attached hereto and marked as **Exhibit “A”** is a summary of the invoices issued by McMillan with respect to the work performed in its capacity as counsel to the Monitor (the “**Invoice Summary**”), during the period from May 1, 2018 to December 31, 2019 (the “**Fee Approval Period**”).
5. Attached hereto and marked as **Exhibit “B”** is a summary of the billings for each McMillan employee who worked on this matter during the Fee Approval Period.
6. Attached hereto and marked as indicated are the following exhibits (collectively, the **McMillan Invoices**):

<b>Exhibit</b>	<b>Invoice No.</b>	<b>Invoice Date</b>
C	1180113	June 29, 2018
D	1181481	July 23, 2018
E	1183094	August 15, 2018
F	1184614	September 11, 2018
G	1186928	October 23, 2018
H	1187915	November 7, 2018
I	1190693	December 13, 2018
J	1192420	December 31, 2018
K	1195460	February 14, 2019
L	1197857	March 22, 2019
M	1198796	April 8, 2019
N	1202301	May 30, 2019
O	1204240	June 27, 2019
P	1205243	July 13, 2019
Q	1207515	August 15, 2019
R	1210330	September 30, 2019
S	1210880	October 8, 2019
T	1214309	November 26, 2019
U	1214880	December 6, 2019
V	1217197	December 31, 2019
W	1220540	February 14, 2020

7. As detailed in the Invoice Summary attached at Exhibit A, and in the McMillan Invoices, for the Fee Approval Period McMillan's invoiced fees amounted to \$330,253.50 and McMillan incurred and invoiced for disbursements in the amount of \$4,891.32 and taxes in the amount of \$40,201.78, for a total amount of \$375,346.60.
8. Attached hereto as **Exhibit "X"** is an email exchange between William Aziz, the Chief Restructuring Officer to Walter Canada, and Anamika Gadia, of KPMG Inc., dated February 18, 2020.
9. As at the date of this affidavit, McMillan estimates that it will generate further fees and disbursements (including fees and disbursements generated to date but unbilled) of approximately \$40,000 (inclusive of taxes) from February 1, 2020 to the completion of this matter, assuming the application for the Monitor's discharge is not opposed.
10. The work carried out by McMillan as counsel to the Monitor in these proceedings during the Fee Approval Period, includes, but is not limited to, providing assistance and advice in connection with the following:
  - (a) development and finalization of Walter Canada's comprehensive plan of compromise and arrangement;
  - (b) the Meeting Order, including the activities required to be performed by the Monitor pursuant thereto;
  - (c) Walter Canada's application for the Sanction Order;
  - (d) assistance provided by the Monitor in satisfying the conditions precedent to implementation of the Plan, including dealings with counsel for Canada Revenue Agency and others;
  - (e) the Monitor's dealings with Service Canada regarding its review of EI benefit overpayments;
  - (f) distributions made pursuant to the Plan, including the Employee Distribution
  - (g) the planning and implementation of the orderly wind up of the Remaining UK Entities;

- (h) preparing for and attending court applications on behalf of the Monitor, including the preparation of the Monitor's reports to this Honourable Court; and
- (i) generally advising the Monitor on legal matters relating to the CCAA proceedings.


11. To the best of my knowledge, information and belief, the information contained in the McMillan 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.

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

SWORN BEFORE ME at the City of )  
 Vancouver, in the Province of British )  
 Columbia, this 19<sup>th</sup> day of February, 2020. )

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

  
 \_\_\_\_\_ )  
 VICKI TICKLE )


**Lucy Williams**  
 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 McMILLAN LLP BILLINGS

May 1, 2018 - January 31, 2020

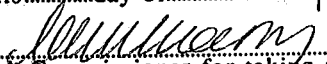
Invoice #	Period	Fees	Disbursements	Subtotal	GST/HST	PST	Total
1180113	May 1, 2018 - May 31, 2018	\$59,527.00	\$4,337.57	63,864.57	\$3,193.23	\$4,470.52	71,528.32
1181481	June 1, 2018 - June 30, 2018	\$31,842.50	\$261.50	32,104.00	\$1,601.21	\$2,241.67	35,946.88
1183094	July 1, 2018 - July 31, 2018	\$13,151.50	\$29.75	13,181.25	\$659.07	\$922.68	14,763.00
1184614	August 1, 2018 - August 31, 2018	\$28,462.50	\$104.00	28,566.50	\$1,425.84	\$1,996.14	31,988.48
1186928	September 1, 2018 - September 30, 2018	\$15,349.00	\$9.00	15,358.00	\$767.90	\$1,075.06	17,200.96
1187915	October 1, 2018 - October 31, 2018	\$4,484.00		4,484.00	\$224.20	\$313.88	5,022.08
1190693	November 1, 2018 - November 30, 2018	\$13,974.50	\$16.50	13,991.00	\$699.56	\$979.36	15,669.92
1192420	December 1, 2018 - December 31, 2018	\$4,947.00		4,947.00	\$247.35	\$346.29	5,540.64
1195460	January 1, 2019 - January 31, 2019	\$9,184.00		9,184.00	\$459.20	\$642.88	10,286.08
1197857	February 1, 2019 - February 28, 2019	\$16,135.00	\$19.75	16,154.75	\$807.74	\$1,130.83	18,093.32
1198796	March 1, 2019 - March 31, 2019	\$39,839.50	\$0.50	39,840.00	\$1,992.01	\$2,788.79	44,620.80
1202301	April 1, 2019 - April 30, 2019	\$36,020.50	\$54.00	36,074.50	\$1,803.73	\$2,525.21	40,403.44
1204240	May 1, 2019 - May 31, 2019	\$9,710.50	\$1.00	9,711.50	\$485.58	\$679.80	10,876.88
1205243	June 1, 2019 - June 30, 2019	\$2,314.50		2,314.50	\$115.73	\$162.01	2,592.24
1207515	July 1, 2019 - July 31, 2019	\$12,175.50	\$36.50	12,212.00	\$610.61	\$854.83	13,677.44
1210330	August 1, 2019 - August 31, 2019	\$9,142.50	\$16.25	9,158.75	\$457.94	\$641.11	10,257.80
1210880	September 1, 2019 - September 30, 2019	\$1,758.00		1,758.00	\$87.90	\$123.06	1,968.96
1214309	October 1, 2019 - October 31, 2019	\$3,132.00		3,132.00	\$156.60	\$219.24	3,507.84
1214880	November 1, 2019 - November 30, 2019	\$7,165.50	\$5.00	7,170.50	\$358.53	\$501.93	8,030.96
1217197	December 1, 2019 - December 31, 2019	\$9,748.00		9,748.00	\$487.40	\$682.36	10,917.76
1220540	January 1, 2020 - January 31, 2020	\$2,190.00		2,190.00	\$109.50	\$153.30	2,452.80
<b>Total McMillan LLP Billings</b>		<b>\$ 330,253.50</b>	<b>4,891.32</b>	<b>335,144.82</b>	<b>16,750.83</b>	<b>23,450.95</b>	<b>\$375,346.60</b>

This is Exhibit "A" referred to in the  
affidavit of VICKI TICKLE  
sworn before me at VANCOUVER, BC  
this 19<sup>th</sup> day of FEBRUARY 2020  
  
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 MCMILLAN LLP TIME INCURRED  
MAY 1, 2018 TO JANUARY 31, 2020**

NAME	TITLE	HOURS	AVERAGE RATE	FEES
Csiszar, Emily	Articling Student	0.70	280	196
Cuthill, Natalie	Associate	0.10	490	49
Wahidie, Ehsan	Associate	3.20	410	1,312
Bright, Jonathan	Associate	1.50	430	645
Tickle, Vicki	Partner	23.90	701	16,765
Gotfried, Adam	Partner	0.80	600	480
McInnes, N. David	Partner	0.40	795	318
Reardon, Peter	Partner	279.80	785	219,524
Rostom, Wael M.	Partner	42.30	877	37,080
Friedman, Michael F.	Partner	63.00	809	50,958
Botz, Peter	Partner	3.20	915	2,928
Total fees to January 31, 2020		493.60		\$330,254
Disbursements				4,891
<b>Total Fees and Disbursements</b>				<b>335,145</b>
Taxes				40,202
<b>Total McMillan LLP Billings</b>				<b>\$375,347</b>

This is Exhibit " B " referred to in the  
affidavit of VICKI TICKLE  
sworn before me at VANCOUVER, BC  
this 19<sup>th</sup> day of FEBRUARY 2020  
  
A Commissioner for taking affidavits  
Within British Columbia

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



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A Commissioner for taking Affidavits in  
the Province of British Columbia

June 29, 2018

**PRIVILEGED AND CONFIDENTIAL**

KPMG INC.  
777 Dunsmuir Street  
P.O. Box 10426  
Vancouver, BC V7Y 1K3  
Canada

**ATTENTION:** Anthony Tillman

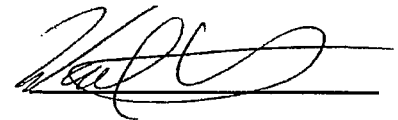
**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to May 31, 2018 in connection with the above matter.

Our Fee	\$	59,527.00
Disbursements - Taxable		4,337.57
Total Fees and Disbursements		<u>63,864.57</u>
PSTBC		4,470.52
GST		3,193.23
Total	CAD \$	<u><u>71,528.32</u></u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom



Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at arandcollections@mcmillan.ca.

**CCAA Monitor - Walter Energy**

**SUMMARY OF DISBURSEMENTS**

Description of Services	Amount
Meals and Travel Expenses	4,266.07
Photocopy	71.50
<b>TOTAL</b>	<b>\$4,337.57</b>

**ACCOUNT DETAILS - FEES**

Date	Name	Description of Services	Hours	Amount
01-May-18	E. Csizar	Conduct follow up research regarding deemed creditors meetings and deemed voting of creditors and clarify section of research memo for W. Rostom.	0.70	196.00
01-May-18	P. Reardon	Review draft Plan; review memo regarding deemed meeting.	0.80	616.00
01-May-18	W.M. Rostom	Review plan, claim analysis; consider research on plan voting; calls with Monitor; discuss research with E. Csizar; consider approach to plan approval.	2.00	1,750.00
01-May-18	V. Tickle	Discussion with L. Viner and emails with L. Viner and D. Slocombe regarding breakdown of fees for purposes of Monitor's report for fee approval application.	0.30	207.00
02-May-18	M.F. Friedman	Spoke with W. Rostom regarding waterfall computations.	0.20	160.00
02-May-18	W.M. Rostom	Considering plan approval steps; preparing for meeting with stakeholders in Vancouver.	1.00	875.00
02-May-18	W.M. Rostom	Travel to Vancouver for meetings with KPMG, Osler and Stakeholders.	4.00	3,500.00
03-May-18	M.F. Friedman	Corresponded with W. Rostom regarding Plan inquiry.	0.20	160.00
03-May-18	P. Reardon	Various email exchanges.	0.50	385.00
03-May-18	W.M. Rostom	Internal meetings with KPMG to discuss waterfall agreement, plan and creditors meeting issues; review revised draft of agreement; emails with Osler; emails with M. Friedman re: tax matters.	4.00	3,500.00
04-May-18	M.F. Friedman	Spoke with W. Rostom regarding Plan mechanics and considered FAD Rules.	0.50	400.00
04-May-18	W.M. Rostom	Diligence various tax points relative to plan; prepare for and attend stakeholder meetings; debrief with KPMG and Osler.	5.50	4,812.50

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
08-May-18	W.M. Rostom	Email to Osler providing financial statement review; monitoring emails.	0.30	262.50
08-May-18	V. Tickle	Emails with W. Rostom regarding approval of fees of Monitor, Monitor's counsel and company's counsel.	0.40	276.00
11-May-18	P. Reardon	Various email exchanges.	0.50	385.00
11-May-18	W.M. Rostom	Email report from A. Tillman; call with A. Tillman to discuss; call with V.Tickle and emails with P. Reardon regarding fee approval.	0.90	787.50
11-May-18	W.M. Rostom	Monitor fee approval discussions.	0.50	437.50
11-May-18	V. Tickle	Emails with P. Reardon and W. Rostom; telephone call with W. Rostom and A. Tillman regarding approval of fees of Monitor, Monitor's counsel and company's counsel.	0.40	276.00
15-May-18	P. Reardon	Telephone call to A. Tillman.	0.20	154.00
16-May-18	P. Reardon	Telephone call from A. Tillman, M. Kemp-Gee and M. Clark; telephone call to P. Riesterer; receive draft Meeting Order and revised Plan; receive further revised Meeting Order and Plan.	2.40	1,848.00
16-May-18	W.M. Rostom	Review revised plan and meeting order.	0.50	437.50
17-May-18	P. Reardon	Review draft meeting Order and revised Plan; various email exchanges.	2.00	1,540.00
17-May-18	W.M. Rostom	Emails with A. Tillman and P. Reardon.	0.10	87.50
18-May-18	P. Reardon	Further review of draft Meeting Order and revised Plan; telephone conference with A. Tillman and M. Kemp-Gee; provide comments on draft Order and Plan; telephone call to P. Riesterer.	3.20	2,464.00
18-May-18	W.M. Rostom	Emails from KPMG; initial review of Monitor's 18th report; emails to P. Reardon and M. Friedman.	0.40	350.00
22-May-18	M.F. Friedman	Reviewed revised documentation; considered withholding tax inquiries.	2.40	1,920.00
22-May-18	P. Reardon	Review draft Monitor's Eighteenth Report; review comments of Cassels Brock regarding draft Plan; various email exchanges.	3.20	2,464.00
22-May-18	W.M. Rostom	Email from M.Friedman.	0.10	87.50
22-May-18	W.M. Rostom	Review comments on plan received from Cassels Brock for Warrior; emails with KPMG and P. Reardon regarding same; prepare mark-up of revised plan.	1.90	1,662.50
23-May-18	M.F. Friedman	Met with W. Rostom; prepared for and attended call with KPMG; contacted G. Wylie (Oslers).	1.90	1,520.00

**CCAA Monitor - Walter Energy**

**ACCOUNT DETAILS - FEES**

<b>Date</b>	<b>Name</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
23-May-18	P. Reardon	Further review of Monitor's draft Eighteenth Report and provide comments with respect to same; review Cassels Brock's comments on Plan; telephone conference with A. Tillman, M. Clark, M. Kemp-Gee, W. Rostom and M. Friedman; telephone conference with A. Tillman, M. Clark and P. Riesterer; various email exchanges; telephone call from A. Tillman.	3.00	2,310.00
23-May-18	W.M. Rostom	Calls with P. Reardon regarding plan.	0.20	175.00
23-May-18	W.M. Rostom	Email from KPMG regarding withholding tax analysis; email M. Friedman and KPMG.	0.30	262.50
23-May-18	W.M. Rostom	Meeting with M. Friedman to discuss tax issues; attend on call with P. Reardon and KPMG to discuss comments and observations on revised draft of plan.	1.50	1,312.50
24-May-18	M.F. Friedman	Met with W. Rostom; reviewed revised Plan documents; spoke with G. Wylie - Osler Tax; corresponded with working group members.	1.10	880.00
24-May-18	P. Reardon	Review Monitor's draft Eighteenth Report and provide comments with respect to same; review draft Aziz Affidavit #22 and provide comments regarding same; telephone conference with A. Tillman and M. Kemp-Gee; discussion with W. Rostom; numerous email exchanges.	4.00	3,080.00
24-May-18	W.M. Rostom	Monitoring emails regarding Plan and court materials.	0.30	262.50
24-May-18	W.M. Rostom	Review draft Monitor's report; communications with M. Friedman regarding Monitor's report and CRA confirmation; prepare detailed mark-up; discuss with P. Reardon; review draft Aziz affidavit.	2.60	2,275.00
25-May-18	M.F. Friedman	Spoke with G. Wylie (Osler) regarding withholding tax analysis.	0.40	320.00
25-May-18	P. Reardon	Review Notice of Application and provide comments; telephone call from P. Riesterer; telephone call from A. Tillman; review revisions to Plan by Warrior.	3.50	2,695.00
25-May-18	W.M. Rostom	Monitoring emails regarding Meeting Order motion and plan.	0.20	175.00
25-May-18	W.M. Rostom	Review notice of application.	0.20	175.00
25-May-18	W.M. Rostom	Review P. Reardon markup to Monitor's report.	0.30	262.50
25-May-18	W.M. Rostom	Review revisions to plan.	0.30	262.50
25-May-18	W.M. Rostom	Review Warrior comments on plan and related emails.	0.30	262.50
26-May-18	P. Reardon	Telephone conference with KPMG team and Osler team; review proposed revised Plan; various email exchanges.	1.20	924.00

**CCAA Monitor - Walter Energy**

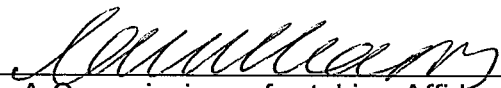
**ACCOUNT DETAILS - FEES**

<b>Date</b>	<b>Name</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
26-May-18	W.M. Rostom	Review edits to plan; monitor emails regarding plan.	0.30	262.50
27-May-18	M.F. Friedman	Corresponded with working group regarding withholding tax analysis.	0.40	320.00
27-May-18	P. Reardon	Various email exchanges.	0.30	231.00
27-May-18	W.M. Rostom	Email briefing from M. Friedman and reply.	0.10	87.50
28-May-18	P. Reardon	Review revised Plan and provide further comments; various email exchanges; further review of Monitor's Eighteenth Report.	2.80	2,156.00
28-May-18	W.M. Rostom	Call with P. Reardon regarding Monitor's report.	0.20	175.00
28-May-18	W.M. Rostom	Email from J. Sandrelli regarding plan; emails regarding scheduling.	0.20	175.00
28-May-18	W.M. Rostom	Emails to P. Reardon re: court materials for meeting order and Denton's comments on plan.	0.40	350.00
28-May-18	W.M. Rostom	Review comments from Warrior on plan and order.	0.20	175.00
28-May-18	W.M. Rostom	Review Monitor's 18th Report.	0.50	437.50
29-May-18	P. Reardon	Review 1974 Plan comments to Plan; telephone conference with A. Tillman and M. Kemp-Gee; telephone conference with A. Tillman, M. Kemp-Gee and P. Riesterer; finalize Monitor's Eighteenth Report; numerous email exchanges.	3.50	2,695.00
29-May-18	W.M. Rostom	Review comments from Dentons on Plan.	0.30	262.50
29-May-18	W.M. Rostom	Review emails regarding Monitor's report; review Walter motion materials.	0.40	350.00
30-May-18	P. Reardon	Various email exchanges; telephone call to P. Riesterer; telephone call to S. Smolen, Trial Coordinator; prepare for hearing scheduled for May 31, 2018.	1.70	1,309.00
31-May-18	P. Reardon	Prepare for application hearing; attend before Madam Justice Fitzpatrick for application hearing; various email exchanges.	1.80	1,386.00
<b>TOTAL</b>			<b>73.50</b>	<b>\$59,527.00</b>
<b>GST</b>				<b>\$2,976.35</b>
<b>PSTBC</b>				<b>\$4,166.89</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$66,670.24</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
02-May-18	Wael Rostom - /15367/Meal on flight	8.58
02-May-18	Wael Rostom - /15367/Change of flight time re: Mtg times had changed	1,410.56
02-May-18	Wael Rostom - /15367/Taxi from Vancouver airport to hotel	39.42
04-May-18	Wael Rostom - /15367/Hotel stay in Vancouver	1,398.69
04-May-18	Wael Rostom - /15367/upgrade to return flight from Van to Toronto	1,330.78
05-May-18	Wael Rostom - /15367/Taxi from airport to residence	78.04
	Photocopy	71.50
<b>TOTAL</b>		<b>\$4,337.57</b>
<b>GST</b>		<b>\$216.88</b>
<b>PSTBC</b>		<b>\$303.63</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$4,858.08</b>

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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia

July 23, 2018

**PRIVILEGED AND CONFIDENTIAL**

KPMG INC.  
777 Dunsmuir Street  
P.O. Box 10426  
Vancouver, BC V7Y 1K3  
Canada

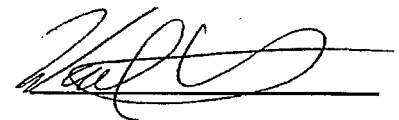
**ATTENTION:** Anthony Tillman

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to June 30, 2018 in connection with the above matter.

Our Fee	\$	31,842.50
Disbursements - Non Taxable		80.00
Disbursements - Taxable		181.50
Total Fees and Disbursements		<u>32,104.00</u>
PSTBC		2,241.67
GST		1,601.21
Total	CAD \$	<u><u>35,946.88</u></u>

McMillan LLP



W.M. Rostom

GST Registration Number : R119428555  
QST Registration Number : 1210248273



Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at arandcollections@mcmillan.ca.

## CCAA Monitor - Walter Energy

## SUMMARY OF DISBURSEMENTS

Description of Services	Amount
West Coast Fees and Disbursements	147.50
Photocopy	106.00
Courier	8.00
<b>TOTAL</b>	<b>\$261.50</b>

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
01-Jun-18	P. Reardon	Various email exchanges; telephone call from M. Kemp-Gee.	1.00	770.00
04-Jun-18	P. Reardon	Various email exchanges.	0.40	308.00
12-Jun-18	P. Reardon	Various email exchanges; telephone call from M. Kemp-Gee.	0.50	385.00
12-Jun-18	W.M. Rostom	Emails with P. Reardon.	0.10	87.50
13-Jun-18	P. Reardon	Telephone conference with J. Wilks and S. Clarke regarding GST/HST issues.	0.40	308.00
14-Jun-18	P. Reardon	Various email exchanges; review Amended and Restated Plan; consider letter from H. Jones, counsel for K. James.	1.60	1,232.00
14-Jun-18	W.M. Rostom	Monitor emails regarding James claim.	0.10	87.50
15-Jun-18	P. Reardon	Telephone call from M. Kemp-Gee; telephone call to S. Clark and J. Wilks regarding HST issue; various emails and telephone conversations regarding K. James' claim; review release language in Plan and authorities.	2.50	1,925.00
15-Jun-18	W.M. Rostom	Emails with P. Reardon re: plan release.	0.10	87.50
15-Jun-18	W.M. Rostom	Review revised release; email to P. Reardon regarding same.	0.10	87.50
15-Jun-18	V. Tickle	Telephone call with S. Nelligan and discussion with P. Reardon regarding James Claim and Unresolved Claim Reserve; email from P. Riesterer regarding same; confer with P. Reardon and emails regarding application for approval of costs and related matters.	0.30	207.00
18-Jun-18	P. Reardon	Various email exchanges.	0.30	231.00

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
19-Jun-18	P. Reardon	Telephone call from M. Kemp-Gee; telephone call to P. Riesterer; discussions with P. Botz and J. Wilks regarding tax issues; various email exchanges; review Authorities regarding scope of release.	1.80	1,386.00
19-Jun-18	W.M. Rostom	Words and emails with P. Reardon; monitor emails with Osler.	0.30	262.50
19-Jun-18	V. Tickle	Review authorities regarding approval of Monitor's costs; draft application regarding same.	0.80	552.00
20-Jun-18	P. Reardon	Telephone call from M. Kemp-Gee; telephone call from P. Riesterer.	0.40	308.00
20-Jun-18	V. Tickle	Review authorities regarding approval of Monitor's costs; draft application regarding same.	0.60	414.00
21-Jun-18	Peter Botz	Consult with P. Reardon; consider issues.	0.50	457.50
21-Jun-18	P. Reardon	Telephone call from P. Riesterer; discussion with P. Botz regarding remittance issue; telephone call to M. Kemp-Gee; various email exchanges.	2.00	1,540.00
21-Jun-18	V. Tickle	Discussion with and email to P. Reardon regarding form of plan sanction order.	0.20	138.00
22-Jun-18	P. Reardon	Telephone call from M. Kemp-Gee; telephone call to P. Riesterer; receive and review further draft Plan; receive and review application material.	2.20	1,694.00
22-Jun-18	W.M. Rostom	Monitor emails for plan sanction motion.	0.30	262.50
22-Jun-18	V. Tickle	Emails with M. Kemp-Gee regarding materials for fee approval application; discussion with and email from P. Reardon regarding language regarding fees for W. Aziz affidavit; email from P. Riesterer regarding draft sanction application materials.	0.20	138.00
24-Jun-18	P. Reardon	Review draft Petitioners' Notice of Application, Sanction Order and Affidavit #23 of W. Aziz.	2.20	1,694.00
25-Jun-18	P. Reardon	Provide proposed revisions to application material; telephone conference with M. Kemp-Gee and A. Tillman; telephone call to S. Nelligan; numerous email exchanges; review draft Nineteenth Report of the Monitor.	3.50	2,695.00
25-Jun-18	W.M. Rostom	Review plan sanction materials.	1.00	875.00
25-Jun-18	V. Tickle	Review comments on draft sanction application materials; emails from P. Reardon, P. Riesterer and M. Kemp-Gee regarding same and related matters; draft notice of application for approval of Monitor's costs.	0.50	345.00
26-Jun-18	P. Reardon	Review draft Monitor's Report and provide comments; various email exchanges; receive Petitioners' application material.	2.80	2,156.00

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
26-Jun-18	W.M. Rostom	Review emails regarding approval of Monitor's fees; words with P. Reardon.	0.50	437.50
26-Jun-18	W.M. Rostom	Review Monitor's report.	0.50	437.50
26-Jun-18	V. Tickle	Review draft 19th report of Monitor and provide comments on same; draft notice of application and form of order for approval of Monitor's costs and activities; review case law for purposes of same; confer with P. Reardon, and emails with P. Reardon, M. Kemp-Gee and M. Clark regarding same.	3.80	2,622.00
27-Jun-18	P. Reardon	Finalize Monitor's Nineteenth Report; telephone call from N. Beckie of the Department of Justice; discussion with W. Rostom; telephone conference with A. Tillman, M. Kemp-Gee and W. Rostom; telephone call to P. Riesterer.	2.00	1,540.00
27-Jun-18	W.M. Rostom	Discussions with P. Reardon regarding comments from CRA regarding form of sanction order; review CCAA; call with KPMG to discuss; review revisions to Monitor's report.	1.00	875.00
27-Jun-18	V. Tickle	Finalize Notice of Application and draft order for approval of Monitor's costs and activities; discussion with L. Viner regarding same and application record; email from I. Morrison attaching W. Aziz 23rd affidavit.	0.20	138.00
28-Jun-18	P. Reardon	Various email exchanges.	0.40	308.00
28-Jun-18	W.M. Rostom	Monitor emails; review comments; emails from P. Reardon.	0.20	175.00
29-Jun-18	P. Reardon	Various telephone conversations with N. Beckie and P. Riesterer regarding proposed revisions to Sanction Order; numerous email exchanges; prepare for Sanction Order application; receive revised Sanction Order.	3.80	2,926.00
29-Jun-18	W.M. Rostom	Consider position of CRA on sanction order; review language; discussions with P. Reardon; suggest revised language; monitor emails.	2.00	1,750.00
<b>TOTAL</b>			<b>41.10</b>	<b>\$31,842.50</b>
<b>GST</b>				<b>\$1,592.13</b>
<b>PSTBC</b>				<b>\$2,228.96</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$35,663.59</b>

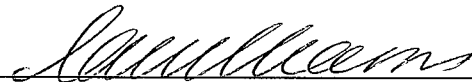
**CCAA Monitor - Walter Energy****DISBURSEMENTS - NON TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
27-Jun-18	West Coast Title Search Ltd. - Invoice L097397	80.00
<b>TOTAL</b>		<b>\$80.00</b>

**DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
14-Jun-18	PDX Courier - C BAVIS/#776214/710 777 HORNBY	8.00
27-Jun-18	West Coast Title Search Ltd. - Invoice L097397	34.50
28-Jun-18	West Coast Title Search Ltd. - Invoice L097398	16.50
28-Jun-18	West Coast Title Search Ltd. - Invoice L097399	16.50
	Photocopy	106.00
<b>TOTAL</b>		<b>\$181.50</b>
<b>GST</b>		<b>\$9.08</b>
<b>PSTBC</b>		<b>\$12.71</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$283.29</b>

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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia

August 15, 2018

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mark Kemp-Gee

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to July 31, 2018 in connection with the above matter.

Our Fee	\$	13,151.50
Disbursements - Taxable		29.75
Total Fees and Disbursements		<u>13,181.25</u>
PSTBC		922.68
GST		659.07
Total	CAD \$	<u><u>14,763.00</u></u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at arandcollections@mcmillan.ca.



**CCAA Monitor - Walter Energy**

**SUMMARY OF DISBURSEMENTS**

Description of Services	Amount
West Coast Fees and Disbursements	16.50
Photocopy	13.25
<b>TOTAL</b>	<b>\$29.75</b>

**ACCOUNT DETAILS - FEES**

Date	Name	Description of Services	Hours	Amount
02-Jul-18	P. Reardon	Prepare for hearing of application for Sanction Order.	0.60	462.00
02-Jul-18	V. Tickle	Prepare submissions and form of order regarding application for approval of Monitor's activities and costs; confer with P. Reardon regarding same; emails from P. Reardon and A. Tillman regarding CRA comments on sanction order.	1.30	897.00
03-Jul-18	P. Reardon	Attend for hearing of Sanction Order application; various email exchanges.	2.00	1,540.00
03-Jul-18	W.M. Rostom	Emails regarding court attendance.	0.20	175.00
03-Jul-18	V. Tickle	Appear on hearing before Madam Justice Fitzpatrick of applications for plan sanction order and approval of Monitor's costs and activities; confer with P. Reardon regarding BIA costs; review and revise draft order approving CCAA costs; emails with M. Clark and P. Reardon regarding same; draft letter to Supreme Court Scheduling regarding order for entry; email from P. Riesterer attaching entered sanction Order.	3.30	2,277.00
04-Jul-18	P. Reardon	Telephone conference with M. Paterson, P. Riesterer and H. Jones; various email exchanges.	1.50	1,155.00
04-Jul-18	W.M. Rostom	Email updates from P. Reardon.	0.10	87.50
04-Jul-18	V. Tickle	Email from P. Reardon regarding James claim.	0.10	69.00
05-Jul-18	P. Reardon	Prepare material for taxation of bankruptcy accounts.	0.50	385.00
06-Jul-18	P. Reardon	Prepare material for approval of bankruptcy accounts.	0.50	385.00
09-Jul-18	P. Reardon	Various email exchanges; review and review Reasons for Judgment on Sanction Order application.	0.80	616.00
09-Jul-18	W.M. Rostom	Review Sanction order reasons.	0.20	175.00
11-Jul-18	P. Reardon	Various email exchanges; telephone call to A. Tillman.	0.80	616.00

## CCAA Monitor - Walter Energy

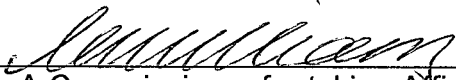
## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
12-Jul-18	P. Reardon	Telephone call with Walter team and KPMG team; various email exchanges.	1.20	924.00
13-Jul-18	P. Reardon	Various email exchanges.	0.60	462.00
16-Jul-18	P. Reardon	Telephone conference with N. Beckie of Department of Justice, P. Riesterer and D. Jacyk; various email exchanges.	0.70	539.00
18-Jul-18	P. Reardon	Various email exchanges; review letter to N. Beckie.	0.60	462.00
19-Jul-18	P. Reardon	Various email exchanges.	0.30	231.00
20-Jul-18	P. Reardon	Update telephone call with A. Tillman, M. Clark, P. Riesterer, M. Wasserman, D. Jacyk; various email exchanges.	1.50	1,155.00
25-Jul-18	P. Reardon	Various email exchanges.	0.30	231.00
30-Jul-18	P. Reardon	Various email exchanges.	0.40	308.00
<b>TOTAL</b>			<b>17.50</b>	<b>\$13,151.50</b>
<b>GST</b>				<b>\$657.58</b>
<b>PSTBC</b>				<b>\$920.59</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$14,729.67</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
03-Jul-18	West Coast Title Search Ltd. - Invoice R465089	16.50
	Photocopy	13.25
<b>TOTAL</b>		<b>\$29.75</b>
<b>GST</b>		<b>\$1.49</b>
<b>PSTBC</b>		<b>\$2.09</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$33.33</b>

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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia

September 11, 2018

**PRIVILEGED AND CONFIDENTIAL**

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

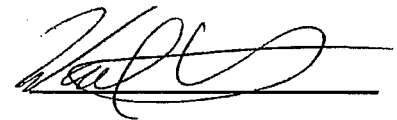
**ATTENTION:** Mark Kemp-Gee

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to August 31, 2018 in connection with the above matter.

Our Fee	\$	28,462.50
Disbursements - Non Taxable		50.00
Disbursements - Taxable		54.00
Total Fees and Disbursements		<u>28,566.50</u>
PSTBC		1,996.14
GST		1,425.84
Total	CAD \$	<u><u>31,988.48</u></u>

McMillan LLP



W.M. Rostom

GST Registration Number : R119428555  
QST Registration Number : 1210248273

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
Brookfield Place  
181 Bay Street, Suite 4400  
Toronto, Ontario  
M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP		
<b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at arandcollections@mcmillan.ca.

## CCAA Monitor - Walter Energy

### SUMMARY OF DISBURSEMENTS

Description of Services	Amount
West Coast Fees and Disbursements	84.50
Photocopy	19.50
<b>TOTAL</b>	<b>\$104.00</b>

### ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
01-Aug-18	M.F. Friedman	Considered KPMG clearance certificate inquiries.	0.90	720.00
01-Aug-18	P. Reardon	Various email exchanges regarding Form TX19 - Request for Clearance Certificate.	0.80	616.00
01-Aug-18	W.M. Rostom	Emails regarding clearance certificate application.	0.20	175.00
02-Aug-18	M.F. Friedman	Met with working group members; considered section 159 requirements and strategy.	1.50	1,200.00
02-Aug-18	P. Reardon	Telephone conference with W. Rostom and M. Friedman; various email exchanges.	0.40	308.00
02-Aug-18	W.M. Rostom	Call with P. Reardon and M. Friedman regarding advancing clearance certificate request.	0.80	700.00
03-Aug-18	M.F. Friedman	Met with E. Wahidie regarding s. 159 research; spoke with P. Reardon; prepared for and attended planning call with KPMG.	1.60	1,280.00
03-Aug-18	P. Reardon	Telephone conference with M. Friedman, M. Kemp-Gee and M. Meredith; telephone calls to M. Friedman (x3); telephone call to P. Riesterer; various email exchanges.	1.50	1,155.00
03-Aug-18	E. Wahidie	Research on section 159 of the Income Tax Act (Canada); discussion with M. Friedman.	3.20	1,312.00
07-Aug-18	P. Reardon	Various email exchanges.	0.40	308.00
08-Aug-18	M.F. Friedman	Prepared for and attended call with KPMG; spoke with P. Reardon.	1.10	880.00
08-Aug-18	P. Reardon	Telephone conference with KPMG team; telephone call with M. Friedman; telephone call to P. Riesterer; telephone call to N. Beckie; various email exchanges; telephone call to M. Kemp-Gee and M. Clark; telephone conference with KPMG team and Osler team.	2.40	1,848.00
08-Aug-18	W.M. Rostom	Review flow of funds; words with P. Reardon and M. Friedman.	0.20	175.00

**CCAA Monitor - Walter Energy**

**ACCOUNT DETAILS - FEES**

<b>Date</b>	<b>Name</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
08-Aug-18	W.M. Rostom	Review UK tax matters.	0.30	262.50
09-Aug-18	M.F. Friedman	Reviewed historical UK debt forgiveness planning documentation; corresponded with working group members.	1.90	1,520.00
09-Aug-18	P. Reardon	Various email exchanges.	0.60	462.00
10-Aug-18	P. Reardon	Telephone call to P. Riesterer.	0.30	231.00
11-Aug-18	M.F. Friedman	Drafted s. 159 scheme of distribution templates.	2.30	1,840.00
12-Aug-18	M.F. Friedman	Revised s. 159 scheme of distribution templates.	1.20	960.00
13-Aug-18	M.F. Friedman	Revised s. 159 scheme of distribution templates; spoke and corresponded with P. Reardon.	3.40	2,720.00
13-Aug-18	P. Reardon	Telephone call from M. Friedman; telephone call from N. Beckie of Department of Justice; telephone call to A. Gadia; review draft template for s. 159 Clearance Certificate requests and provide comments; various email exchanges.	3.00	2,310.00
13-Aug-18	W.M. Rostom	Monitor emails regarding UK tax issues.	0.30	262.50
14-Aug-18	M.F. Friedman	Prepared for and attended clearance certificate planning call; spoke with P. Reardon.	1.50	1,200.00
14-Aug-18	P. Reardon	Finalize BIA transaction material.	1.30	1,001.00
14-Aug-18	P. Reardon	Telephone conference with KPMG team regarding tax issues; telephone call to M. Friedman; various email exchanges.	1.20	924.00
15-Aug-18	M.F. Friedman	Reviewed UK tax correspondence; corresponded with working group members.	0.80	640.00
15-Aug-18	P. Reardon	Telephone call from M. Kemp-Gee; email from Q. Javid regarding UK tax issues; various email exchanges.	0.80	616.00
15-Aug-18	W.M. Rostom	Monitor emails regarding tax analysis.	0.20	175.00
17-Aug-18	P. Reardon	Various email exchanges; telephone call from P. Riesterer; review decisions with respect to royalties running with the land.	1.00	770.00
20-Aug-18	P. Reardon	Various email exchanges.	0.20	154.00
21-Aug-18	P. Reardon	Various email exchanges.	0.40	308.00
27-Aug-18	P. Reardon	Telephone call from M. Clark; various email exchanges.	0.60	462.00
27-Aug-18	W.M. Rostom	Emails with P. Reardon and M. Friedman.	0.20	175.00
28-Aug-18	M.F. Friedman	Spoke with P. Reardon regarding clearance certificate matters.	0.40	320.00



**CCAA Monitor - Walter Energy****ACCOUNT DETAILS - FEES**

<b>Date</b>	<b>Name</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
28-Aug-18	P. Reardon	Various email exchanges; telephone call from M. Friedman.	0.50	385.00
28-Aug-18	W.M. Rostom	Monitor emails.	0.10	87.50
<b>TOTAL</b>			<b>37.50</b>	<b>\$28,462.50</b>
<b>GST</b>				<b>\$1,423.13</b>
<b>PSTBC</b>				<b>\$1,992.35</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$31,877.98</b>

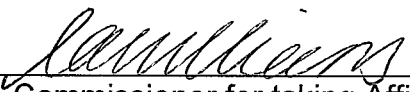
**CCAA Monitor - Walter Energy****DISBURSEMENTS - NON TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
16-Aug-18	West Coast Title Search Ltd. - Invoice R448009	50.00
<b>TOTAL</b>		<b>\$50.00</b>

**DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
16-Aug-18	West Coast Title Search Ltd. - Invoice R448009	34.50
	Photocopy	19.50
<b>TOTAL</b>		<b>\$54.00</b>
<b>GST</b>		<b>\$2.71</b>
<b>PSTBC</b>		<b>\$3.79</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$110.50</b>

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

  
A Commissioner for taking Affidavits in  
the Province of British Columbia

October 23, 2018

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mark Kemp-Gee

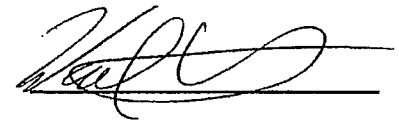
**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to September 30, 2018 in connection with the above matter.

Our Fee	\$	15,349.00
Disbursements - Taxable		9.00
Total Fees and Disbursements		<u>15,358.00</u>
PSTBC		1,075.06
GST		767.90
Total	CAD \$	<u><u>17,200.96</u></u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at arandcollections@mcmillan.ca.

**CCAA Monitor - Walter Energy****SUMMARY OF DISBURSEMENTS**

Description of Services	Amount
Photocopy	9.00
<b>TOTAL</b>	<b>\$9.00</b>

**ACCOUNT DETAILS - FEES**

Date	Name	Description of Services	Hours	Amount
04-Sep-18	M.F. Friedman	Prepared for and attended clearance certificate planning call; spoke with P. Reardon.	0.90	720.00
04-Sep-18	P. Reardon	Telephone conference with KPMG team to discuss Clearance Certificate matters.	1.00	770.00
06-Sep-18	J. Bright	Research regarding dissolution resolutions for M. Friedman.	1.50	645.00
06-Sep-18	M.F. Friedman	Spoke and corresponded with P. Reardon; drafted and revised S. 159 clearance certificate supporting materials.	4.30	3,440.00
06-Sep-18	P. Reardon	Review draft statements for Clearance Certificate applications.	0.80	616.00
06-Sep-18	W.M. Rostom	Monitor emails concerning tax clearance certificate.	0.20	175.00
07-Sep-18	M.F. Friedman	Corresponded with working group members regarding S. 159 documentation.	0.90	720.00
07-Sep-18	P. Reardon	Various email exchanges.	0.40	308.00
10-Sep-18	P. Reardon	Various email exchanges.	0.40	308.00
11-Sep-18	M.F. Friedman	Prepared for and attended S. 159 documentation call; considered documentation amendments.	1.20	960.00
11-Sep-18	P. Reardon	Telephone conference with KPMG team.	0.80	616.00
12-Sep-18	M.F. Friedman	Reviewed and revised schemes of distribution; corresponded with working group members.	2.90	2,320.00
12-Sep-18	P. Reardon	Various email exchanges.	0.30	231.00
12-Sep-18	W.M. Rostom	Review draft clearance certificate request.	0.40	350.00
14-Sep-18	M.F. Friedman	Met with J. Bright regarding GAAR analysis.	0.20	160.00
14-Sep-18	P. Reardon	Various email exchanges.	0.30	231.00
18-Sep-18	M.F. Friedman	Prepared for and attended clearance certificate conference call.	1.00	800.00
26-Sep-18	P. Reardon	Receive Osler's comments on Clearance Certificate material.	0.20	154.00

**CCAA Monitor - Walter Energy****ACCOUNT DETAILS - FEES**

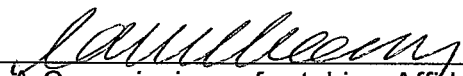
<b>Date</b>	<b>Name</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
27-Sep-18	M.F. Friedman	Reviewed and revised proposed scheme of distribution revisions; corresponded with KPMG.	1.80	1,440.00
27-Sep-18	P. Reardon	Various email exchanges regarding Clearance Certificates.	0.50	385.00
<b>TOTAL</b>			<b>20.00</b>	<b>\$15,349.00</b>
<b>GST</b>				<b>\$767.45</b>
<b>PSTBC</b>				<b>\$1,074.43</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$17,190.88</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
	Photocopy	9.00
<b>TOTAL</b>		<b>\$9.00</b>
<b>GST</b>		<b>\$0.45</b>
<b>PSTBC</b>		<b>\$0.63</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$10.08</b>



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



A Commissioner for taking Affidavits in  
the Province of British Columbia

November 7, 2018

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mark Kemp-Gee

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to October 31, 2018 in connection with the above matter.

Our Fee		\$	4,484.00
PSTBC			313.88
GST			224.20
Total	CAD	\$	<u>5,022.08</u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP		
<b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

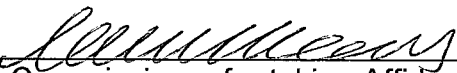
If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
11-Oct-18	P. Reardon	Review Clearance Certificate applications; various email exchanges.	0.50	385.00
12-Oct-18	M.F. Friedman	Considered KPMG amalgamation inquiry; corresponded with working group members.	0.40	320.00
12-Oct-18	P. Reardon	Telephone call from M. Clark; various email exchanges.	0.50	385.00
15-Oct-18	M.F. Friedman	Corresponded with working group regarding amalgamation inquiry.	0.20	160.00
15-Oct-18	P. Reardon	Various email exchanges; review BCBCA regarding amalgamations; telephone call to M. Clark.	1.00	770.00
16-Oct-18	P. Reardon	Various email exchanges.	0.50	385.00
17-Oct-18	P. Reardon	Various email exchanges.	0.40	308.00
19-Oct-18	P. Reardon	Various email exchanges.	0.30	231.00
24-Oct-18	P. Reardon	Telephone call to M. Clark.	0.20	154.00
31-Oct-18	P. Reardon	Review draft material for stay extension application and provide comments; various email exchanges.	1.80	1,386.00
<b>TOTAL</b>			<b>5.80</b>	<b>\$4,484.00</b>
<b>GST</b>				<b>\$224.20</b>
<b>PSTBC</b>				<b>\$313.88</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$5,022.08</b>

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

  
A Commissioner for taking Affidavits in  
the Province of British Columbia



File No: 236073  
Invoice Number: 1190693

December 13, 2018

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mark Kemp-Gee

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to November 30, 2018 in connection with the above matter.

Our Fee	\$	13,974.50
Disbursements - Taxable		16.50
Total Fees and Disbursements		<u>13,991.00</u>
PSTBC		979.36
GST		699.56
Total	CAD \$	<u><u>15,669.92</u></u>

McMillan LLP

W.M. Rostom

GST Registration Number : R119428555  
QST Registration Number : 1210248273

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP			
<b>Beneficiary Bank:</b> Royal Bank of Canada			
Main Branch - 200 Bay Street			
Toronto, Ontario M5J 2J5			
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>	
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501	
Please include our Invoice Number in the Payments Detail section of the wire transfer.			

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

**CCAA Monitor - Walter Energy****SUMMARY OF DISBURSEMENTS**

<b>Description of Services</b>	<b>Amount</b>
Photocopy	16.50
<b>TOTAL</b>	<b>\$16.50</b>

**ACCOUNT DETAILS - FEES**

<b>Date</b>	<b>Name</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
01-Nov-18	P. Reardon	Review draft Monitor's Twentieth Report and provide comments; telephone call to P. Riesterer; telephone call from P. Riesterer; telephone call to M. Kemp-Gee; further review of Walter Energy's application material; numerous email exchanges; receive and review Notice of Application and Affidavit #24 of W. Aziz.	3.20	2,464.00
01-Nov-18	V. Tickle	Review notice of application and affidavit of W. Aziz.	0.40	276.00
02-Nov-18	P. Reardon	Further review of filed material; finalize Monitor's Twentieth Report; numerous email exchanges; telephone call from P. Riesterer.	2.80	2,156.00
02-Nov-18	V. Tickle	Review Monitor's report.	0.40	276.00
05-Nov-18	M.F. Friedman	Reviewed BC Mineral Tax correspondence; spoke with P. Reardon.	0.60	480.00
05-Nov-18	P. Reardon	Various email exchanges regarding Mineral Tax Act Assessment; telephone call to M. Friedman.	0.80	616.00
06-Nov-18	P. Reardon	Prepare for application hearing.	1.00	770.00
06-Nov-18	P. Reardon	Telephone call from M. Kemp-Gee; various email exchanges.	1.40	1,078.00
07-Nov-18	P. Reardon	Attend before Justice Fitzpatrick for hearing of application for extension of stay and other relief; various email exchanges.	1.60	1,232.00
08-Nov-18	P. Reardon	Various email exchanges; telephone call to M. Friedman.	0.50	385.00
09-Nov-18	P. Reardon	Various email exchanges.	0.40	308.00
21-Nov-18	P. Reardon	Telephone call to M. Clark; email from M. Clark.	0.30	231.00
22-Nov-18	Peter Botz	Consider T4 and T4A issues; review Canada Revenue Agency guidance; consider withholding requirements; provide overview to P. Reardon.	2.70	2,470.50
22-Nov-18	P. Reardon	Discussion with P. Botz regarding CRA question; review memo from P. Botz.	0.70	539.00



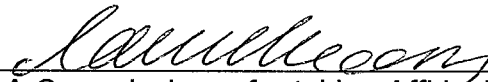
**CCAA Monitor - Walter Energy****ACCOUNT DETAILS - FEES**

<b>Date</b>	<b>Name</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
26-Nov-18	P. Reardon	Telephone conference with M. Clark and M. Kemp-Gee.	0.30	231.00
28-Nov-18	P. Reardon	Telephone call to N. Beckie of Department of Justice; various email exchanges.	0.60	462.00
<b>TOTAL</b>			<b>17.70</b>	<b>\$13,974.50</b>
<b>GST</b>				<b>\$698.73</b>
<b>PSTBC</b>				<b>\$978.20</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$15,651.43</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
	Photocopy	16.50
<b>TOTAL</b>		<b>\$16.50</b>
<b>GST</b>		<b>\$0.83</b>
<b>PSTBC</b>		<b>\$1.16</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$18.49</b>

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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia



File No: 236073  
Invoice Number: 1192420

December 31, 2018

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mark Kemp-Gee

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to December 31, 2018 in connection with the above matter.

Our Fee		\$	4,947.00
PSTBC			346.29
GST			247.35
Total	CAD	\$	<u>5,540.64</u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP

W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

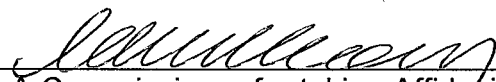
If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at arandcollections@mcmillan.ca.

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
06-Dec-18	P. Reardon	Various email exchanges.	0.30	231.00
07-Dec-18	P. Reardon	Various email exchanges.	0.20	154.00
13-Dec-18	M.F. Friedman	Reviewed CRA correspondence; corresponded with working group regarding clearance certificates.	0.70	560.00
13-Dec-18	P. Reardon	Various email exchanges; review CRA letters regarding Clearance Certificate requests.	0.60	462.00
14-Dec-18	M.F. Friedman	Attended working group call regarding clearance certificates; met with A. Gotfried regarding Federal Court challenge analysis.	0.90	720.00
14-Dec-18	P. Reardon	Telephone conference with KPMG team to discuss Clearance Certificate requests; telephone call to N. Beckie of Department of Justice (DOJ); various email exchanges; telephone call from M. Clark.	1.20	924.00
17-Dec-18	M.F. Friedman	Corresponded with working group regarding clearance certificate matters; corresponded with A. Gotfried regarding FC proceeding options.	0.50	400.00
17-Dec-18	A. Gotfried	Research judicial review process and timeline.	0.30	180.00
17-Dec-18	P. Reardon	Various email exchanges; telephone call to M. Clark.	0.40	308.00
18-Dec-18	M.F. Friedman	Met with A. Gotfried; spoke with P. Reardon regarding Federal Court application options.	0.50	400.00
18-Dec-18	A. Gotfried	Research judicial review rules.	0.50	300.00
18-Dec-18	P. Reardon	Discussion with M. Friedman; telephone call to M. Clark.	0.40	308.00
<b>TOTAL</b>			<b>6.50</b>	<b>\$4,947.00</b>
<b>GST</b>				<b>\$247.35</b>
<b>PSTBC</b>				<b>\$346.29</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$5,540.64</b>

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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia

February 14, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mark Kemp-Gee

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to January 31, 2019 in connection with the above matter.

Our Fee		\$	9,184.00
PSTBC			642.88
GST			459.20
Total	CAD	\$	<u>10,286.08</u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom



Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
08-Jan-19	P. Reardon	Various email exchanges.	0.30	238.50
09-Jan-19	M.F. Friedman	Corresponded with working group regarding s. 159 CRA statements.	0.60	495.00
09-Jan-19	P. Reardon	Various email exchanges.	0.30	238.50
10-Jan-19	P. Reardon	Various email exchanges; telephone call from P. Riesterer.	0.60	477.00
11-Jan-19	M.F. Friedman	Considered proposed comfort letter.	0.40	330.00
11-Jan-19	P. Reardon	Various email exchanges; review draft Comfort Letter.	0.50	397.50
12-Jan-19	M.F. Friedman	Corresponded with KPMG re: Osler comfort letter proposal.	0.70	577.50
12-Jan-19	P. Reardon	Review draft Comfort Letter and M. Friedman's comments.	0.30	238.50
14-Jan-19	P. Reardon	Various email exchanges.	0.40	318.00
15-Jan-19	M.F. Friedman	Attended calls with client, Oslers; revised draft comfort letter; corresponded with working group.	2.10	1,732.50
15-Jan-19	P. Reardon	Telephone conference with KPMG team; telephone conference with KPMG team and Walter team regarding tax matter; telephone call from M. Friedman.	1.00	795.00
16-Jan-19	M.F. Friedman	Corresponded with working group, Osler regarding comfort letter.	0.80	660.00
16-Jan-19	P. Reardon	Various email exchanges; review revised Comfort Letter.	0.80	636.00
16-Jan-19	V. Tickle	Emails with P. Reardon and W. Rostom regarding stay extension application and scheduling for James claim; review proposed schedule for James claim.	0.20	142.00
17-Jan-19	P. Reardon	Various email exchanges.	0.80	636.00
18-Jan-19	P. Reardon	Various email exchanges.	0.30	238.50
22-Jan-19	P. Reardon	Telephone call to N. Beckie of Department of Justice; telephone call to M. Clark; email to KPMG and Walter teams.	1.00	795.00
28-Jan-19	P. Reardon	Various email exchanges.	0.30	238.50
<b>TOTAL</b>			<b>11.40</b>	<b>\$9,184.00</b>
<b>GST</b>				<b>\$459.20</b>
<b>PSTBC</b>				<b>\$642.88</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$10,286.08</b>

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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia



File No: 236073  
Invoice Number: 1197857

March 22, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mark Kemp-Gee

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to February 28, 2019 in connection with the above matter.

Our Fee	\$	16,135.00
Disbursements - Taxable		19.75
Total Fees and Disbursements		<u>16,154.75</u>
PSTBC		1,130.83
GST		807.74
Total	CAD \$	<u><u>18,093.32</u></u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP

W.M. Rostom

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McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

**CCAA Monitor - Walter Energy****SUMMARY OF DISBURSEMENTS**

Description of Services	Amount
Photocopy	19.75
<b>TOTAL</b>	<b>\$19.75</b>

**ACCOUNT DETAILS - FEES**

Date	Name	Description of Services	Hours	Amount
05-Feb-19	P. Reardon	Various email exchanges.	0.40	318.00
06-Feb-19	P. Reardon	Telephone call from N. Beckie of Department of Justice; telephone conference with A. Gadia and M. Clark; various email exchanges.	1.20	954.00
07-Feb-19	P. Reardon	Telephone call to M. Paterson regarding K. James' claim; telephone call to Trial Division; various email exchanges.	1.20	954.00
13-Feb-19	P. Reardon	Various email exchanges.	0.30	238.50
14-Feb-19	P. Reardon	Various email exchanges.	0.40	318.00
15-Feb-19	P. Reardon	Review draft Affidavit and Notice of Application; telephone conference with A. Gadia and M. Clark; review W. Aziz's comments.	1.20	954.00
18-Feb-19	P. Reardon	Receive and review revised draft Notice of Application and Affidavit; various email exchanges.	0.40	318.00
19-Feb-19	P. Reardon	Review draft Twenty-First Report of the Monitor and provide comments; review A. Gadia's comments on Notice of Application and W. Aziz Affidavit; numerous email exchanges; review revised application material.	3.00	2,385.00
20-Feb-19	P. Reardon	Review revised application material from Walter Energy; review revised Twenty-First Report of the Monitor and provide further comments; telephone call from T. Jeffries, lawyer for 1974 Plan; telephone call to M. Clark; numerous email exchanges.	3.50	2,782.50
21-Feb-19	M.F. Friedman	Spoke with P. Reardon; corresponded with Dentons regarding clearance certificate request.	0.40	330.00
21-Feb-19	P. Reardon	Telephone call from T. Jeffries, lawyer for the 1974 Plan; receive and review filed material for extension application.	0.80	636.00
22-Feb-19	M.F. Friedman	Spoke and corresponded with J. Nitikman at Dentons regarding s. 159 clearance.	0.30	247.50

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

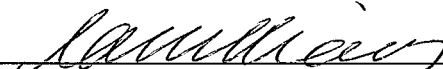
Date	Name	Description of Services	Hours	Amount
22-Feb-19	P. Reardon	Various email exchanges; letter from M. Paterson.	0.80	636.00
22-Feb-19	V. Tickle	Review application materials; emails and discussions with P. Reardon and emails from M. Clark and A. Gadia regarding proposed schedule for resolution of James claim and related matters.	1.40	994.00
24-Feb-19	P. Reardon	Prepare for stay extension application.	1.50	1,192.50
25-Feb-19	M.F. Friedman	Spoke with P. Reardon; corresponded with J. Nitikman regarding s. 159 clearance.	0.50	412.50
25-Feb-19	P. Reardon	Attend before Justice Fitzpatrick for stay extension application; arrange for entry of Order; various email exchanges; telephone call to M. Friedman.	2.00	1,590.00
27-Feb-19	P. Reardon	Various email exchanges.	0.50	397.50
28-Feb-19	P. Reardon	Telephone conference with A. Gadia and M. Clark.	0.60	477.00
<b>TOTAL</b>			<b>20.40</b>	<b>\$16,135.00</b>
<b>GST</b>				<b>\$806.75</b>
<b>PSTBC</b>				<b>\$1,129.45</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$18,071.20</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
	Photocopy	19.75
<b>TOTAL</b>		<b>\$19.75</b>
<b>GST</b>		<b>\$0.99</b>
<b>PSTBC</b>		<b>\$1.38</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$22.12</b>



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

  
A Commissioner for taking Affidavits in  
the Province of British Columbia

April 8, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

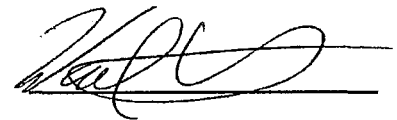
**ATTENTION:** Anamika Gadia

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to March 31, 2019 in connection with the above matter.

Our Fee	\$	39,839.50
Disbursements - Taxable		0.50
Total Fees and Disbursements		<u>39,840.00</u>
PSTBC		2,788.79
GST		1,992.01
Total	CAD \$	<u><u>44,620.80</u></u>

McMillan LLP



W.M. Rostom

GST Registration Number : R119428555  
QST Registration Number : 1210248273

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

## CCAA Monitor - Walter Energy

## SUMMARY OF DISBURSEMENTS

Description of Services	Amount
Photocopy	0.50
<b>TOTAL</b>	<b>\$0.50</b>

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
01-Mar-19	P. Reardon	Telephone calls to M. Wasserman (x2); telephone call to N. Beckie; telephone call to M. Clark; report to client; telephone call from T. Jeffries, lawyer for 1974 Plan.	1.50	1,192.50
01-Mar-19	W.M. Rostom	Update from P. Reardon.	0.10	90.00
01-Mar-19	V. Tickle	Emails from P. Reardon and A. Gadia regarding letter from Osler with respect to James claim.	0.10	71.00
06-Mar-19	P. Reardon	Review letter from Canada Revenue Agency regarding withholding taxes; various email exchanges.	0.60	477.00
07-Mar-19	M.F. Friedman	Correspondence with P. Reardon regarding clearance certificates.	0.20	165.00
07-Mar-19	P. Reardon	Various email exchanges; letter to N. Beckie of Department of Justice.	0.80	636.00
08-Mar-19	P. Reardon	Telephone call from L. Wanamaker, Department of Justice; various email exchanges; telephone call to M. Clark.	1.00	795.00
11-Mar-19	P. Reardon	Email from L. Wanamaker of Department of Justice with list of requests; various email exchanges.	1.00	795.00
12-Mar-19	N. Cuthill	Discuss transfer of tax liability to successor employer with P. Reardon.	0.10	48.50
12-Mar-19	M.F. Friedman	Attended planning call with KPMG; spoke with P. Reardon.	0.80	660.00
12-Mar-19	P. Reardon	Various email exchanges; telephone call to M. Clark; telephone call to M. Friedman; telephone conference with M. Clark, A. Gadia and M. Friedman; review provisions of Plan; discussion with employment lawyer regarding Canada Revenue Agency's position on employee claims; telephone call from L. Wanamaker.	2.50	1,987.50
13-Mar-19	M.F. Friedman	Prepared for and attended calls with creditors, KPMG; drafted withholding tax summary; reviewed Department of Justice feedback.	1.80	1,485.00

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
13-Mar-19	D. McInnes	Conference with P. Reardon; provide advice regarding employment / labour successor issue / law.	0.40	318.00
13-Mar-19	P. Reardon	Telephone conference with Warrior Met Coal lawyers and 1974 Plan lawyers; telephone conference with A. Gadia, M. Clark and M. Friedman; telephone conference with M. Wasserman and P. Riesterer; numerous email exchanges; letter to L. Wanamaker of Department of Justice.	3.80	3,021.00
14-Mar-19	M.F. Friedman	Attended calls with P. Reardon, KPMG, Department of Justice; revised comfort letter.	2.40	1,980.00
14-Mar-19	P. Reardon	Letter to L. Wanamaker; telephone calls to L. Wanamaker (x2); telephone call to M. Clark; further review of payroll deduction spreadsheet; telephone conference with M. Friedman and L. Wanamaker; telephone conference with A. Gadia, M. Clark and M. Friedman; review revised Comfort Letter; numerous email exchanges.	3.00	2,385.00
15-Mar-19	M.F. Friedman	Spoke with P. Reardon, Department of Justice, client; reviewed and revised comfort letter documentation.	3.90	3,217.50
15-Mar-19	P. Reardon	Numerous email exchanges; review revised Comfort Letter and discuss with M. Friedman; telephone conference with M. Friedman and L. Wanamaker of Department of Justice; telephone call to M. Wasserman; telephone call to P. Riesterer; telephone call to L. Wanamaker; telephone conference with M. Friedman and L. Wanamaker regarding Comfort Letter.	3.50	2,782.50
16-Mar-19	P. Reardon	Prepare undertaking letter and revised Comfort Letter for Canada Revenue Agency; various email exchanges.	1.50	1,192.50
17-Mar-19	M.F. Friedman	Revised comfort letter documentation; corresponded with P. Reardon.	0.90	742.50
17-Mar-19	P. Reardon	Revise forms of Comfort Letter and Undertaking Letter; various email exchanges.	1.40	1,113.00
18-Mar-19	M.F. Friedman	Spoke and corresponded with working group members; attended call with Department of Justice; reviewed and revised comfort letter documentation.	1.30	1,072.50

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
18-Mar-19	P. Reardon	Further review of and revisions to Comfort Letter and Undertaking Letter; telephone call to M. Friedman; telephone call from A. Gadia; telephone call from P. Riesterer; telephone call to P. Riesterer; telephone calls from L. Wanamaker (x2); telephone call from N. Beckie; telephone call to R. Jacobs; numerous email exchanges.	3.50	2,782.50
19-Mar-19	P. Reardon	Various email exchanges.	0.60	477.00
20-Mar-19	M.F. Friedman	Spoke with P. Reardon; reviewed revised comfort documentation drafts.	0.90	742.50
20-Mar-19	P. Reardon	Review redrafted "exchange" letter; telephone call to N. Beckie; telephone call to M. Friedman; numerous email exchanges; provide comments to N. Beckie.	1.20	954.00
21-Mar-19	P. Reardon	Telephone call from N. Beckie; telephone conference with A. Gadia and M. Clark; various email exchanges.	1.00	795.00
22-Mar-19	P. Reardon	Telephone call to P. Riesterer; telephone calls to N. Beckie (x2); telephone call to A. Gadia; telephone call to M. Clark; revise Comfort Letter and forward same to N. Beckie; review draft "exchange" letter from N. Beckie; numerous email exchanges.	2.50	1,987.50
23-Mar-19	M.F. Friedman	Corresponded with working group regarding CRA arrangements.	0.30	247.50
25-Mar-19	M.F. Friedman	Correspondence regarding CRA arrangement.	0.20	165.00
25-Mar-19	P. Reardon	Telephone call from N. Beckie; various email exchanges; telephone call to M. Clark; telephone call to P. Riesterer.	1.20	954.00
26-Mar-19	M.F. Friedman	Spoke with P. Reardon regarding CRA comfort documents.	0.10	82.50
26-Mar-19	P. Reardon	Various email exchanges; telephone calls to M. Clark (x2).	0.80	636.00
27-Mar-19	P. Reardon	Telephone calls to M. Clark (x2); telephone call to L. Wanamaker; review letters with respect to Canada Revenue Agency; various email exchanges.	1.20	954.00
28-Mar-19	P. Reardon	Telephone call to R. Jacobs; telephone conference with KPMG team and Walter team; telephone call to M. Clark.	1.50	1,192.50
28-Mar-19	W.M. Rostom	Update from P.Reardon; consider Administrative and wind-up reserve matters.	0.50	450.00
29-Mar-19	P. Reardon	Telephone call from L. Wanamaker; telephone conference with A. Gadia and M. Clark; numerous email exchanges.	1.50	1,192.50

**CCAA Monitor - Walter Energy**

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<b>TOTAL</b>	<b>49.60</b>	<b>\$39,839.50</b>
<b>GST</b>		<b>\$1,991.98</b>
<b>PSTBC</b>		<b>\$2,788.75</b>
<b>TOTAL FEES AND TAXES</b>		<b>\$44,620.23</b>

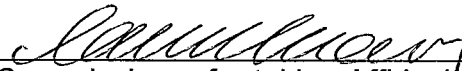
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**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
	Photocopy	0.50
<b>TOTAL</b>		<b>\$0.50</b>
<b>GST</b>		<b>\$0.03</b>
<b>PSTBC</b>		<b>\$0.04</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$0.57</b>



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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia

May 30, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to April 30, 2019 in connection with the above matter.

Our Fee	\$	36,020.50
Disbursements - Taxable		54.00
Total Fees and Disbursements		<u>36,074.50</u>
PSTBC		2,525.21
GST		1,803.73
Total	CAD \$	<u><u>40,403.44</u></u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

## CCAA Monitor - Walter Energy

### SUMMARY OF DISBURSEMENTS

Description of Services	Amount
West Coast Fees and Disbursements	33.00
Photocopy	21.00
<b>TOTAL</b>	<b>\$54.00</b>

### ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
01-Apr-19	P. Reardon	Telephone call from T. Jeffries; telephone call from L. Wanamaker; various email exchanges; telephone call to M. Clark; telephone call from A. Gadia.	1.50	1,192.50
02-Apr-19	M.F. Friedman	Reviewed and revised comfort documentation; spoke and corresponded with P. Reardon.	0.70	577.50
02-Apr-19	P. Reardon	Review draft "Conditions" letter and provide comments; numerous email exchanges; telephone calls from L. Wanamaker (x2); revise Comfort Letter; revise Conditions Letter.	2.40	1,908.00
03-Apr-19	M.F. Friedman	Considered CPP/EI issue; attended calls with KPMG, P. Reardon.	0.70	577.50
03-Apr-19	P. Reardon	Telephone conference with M. Clark and M. Friedman; numerous email exchanges; telephone call to L. Wanamaker; review revised Conditions Letter; telephone call from L. Wanamaker.	2.80	2,226.00
04-Apr-19	M.F. Friedman	Corresponded with working group regarding CRA comfort documentation.	0.50	412.50
04-Apr-19	P. Reardon	Telephone call from L. Wanamaker; numerous email exchanges; receive and review revised spreadsheet.	1.20	954.00
04-Apr-19	V. Tickle	Confer with P. Reardon and emails from P. Reardon, A. Gadia and M. Clark regarding CRA comfort letter and related matters.	0.30	213.00
05-Apr-19	P. Reardon	Numerous email exchanges; telephone call to L. Wanamaker; telephone call to V. Tickle.	1.00	795.00
05-Apr-19	V. Tickle	Emails and telephone call with P. Reardon regarding correspondence with L. Wanamaker and related matters; emails with M. Clark and A. Gadia regarding same; emails with L. Wanamaker regarding transmission of T4s, conditions letter and letter regarding payments on behalf of employees.	0.70	497.00
06-Apr-19	P. Reardon	Email to T. Jeffries and R. Jacobs.	0.20	159.00

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
06-Apr-19	V. Tickle	Emails with P. Reardon regarding status of matter and letter to L. Wanamaker.	0.10	71.00
07-Apr-19	P. Reardon	Various email exchanges.	0.20	159.00
08-Apr-19	M.F. Friedman	Corresponded with working group members.	0.20	165.00
08-Apr-19	P. Reardon	Numerous email exchanges.	1.00	795.00
08-Apr-19	V. Tickle	Emails with L. Wanamaker, P. Reardon, M. Clark, A. Gadia and M. Wasserman regarding forms of letter to Department of Justice and terms and conditions letter, T4 returns and related matters; discussion with L. Wanamaker regarding same; revise letter to Department of Justice.	1.00	710.00
09-Apr-19	P. Reardon	Various email exchanges.	0.40	318.00
09-Apr-19	V. Tickle	Emails with L. Wanamaker, M. Clark, A. Gadia and P. Reardon regarding 'Outside Date' under Plan, T4s and related matters.	0.30	213.00
10-Apr-19	P. Reardon	Various email exchanges.	0.80	636.00
10-Apr-19	V. Tickle	Emails with L. Wanamaker, M. Clark, A. Gadia and P. Reardon regarding T4s and related matters; discussion with L. Wanamaker regarding same.	0.30	213.00
11-Apr-19	P. Reardon	Various email exchanges.	0.80	636.00
11-Apr-19	V. Tickle	Emails and telephone call with L. Wanamaker regarding CRA related matters; emails with M. Clark, A. Gadia and P. Reardon regarding same; review emails regarding plan 'Outside Date'.	0.70	497.00
12-Apr-19	P. Reardon	Various email exchanges.	0.60	477.00
12-Apr-19	V. Tickle	Emails with L. Wanamaker, M. Clark, A. Gadia and P. Reardon regarding CRA matters.	0.20	142.00
15-Apr-19	P. Reardon	Telephone call to L. Wanamaker.	0.20	159.00
15-Apr-19	V. Tickle	Confer with P. Reardon regarding status of CRA matters; emails from M. Clark and P. Reardon regarding same.	0.10	71.00
16-Apr-19	P. Reardon	Email to Osler team, KPMG team and Warrior team regarding Department of Justice's current position; various email exchanges regarding extension of outside date; telephone call from P. Riesterer; telephone call to M. Clark.	1.20	954.00
16-Apr-19	V. Tickle	Emails from P. Reardon and R. Jacobs regarding status of CRA matters and extension of Outside Date; confer with P. Reardon regarding same.	0.10	71.00

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
17-Apr-19	P. Reardon	Email exchanges with L. Wanamaker; telephone call to L. Wanamaker; telephone call to M. Clark; various email exchanges.	1.00	795.00
17-Apr-19	V. Tickle	Emails with L. Wanamaker, M. Clark and A. Gadia regarding T4s and related matters.	0.30	213.00
18-Apr-19	P. Reardon	Telephone call to L. Wanamaker; numerous email exchanges; telephone calls to M. Clark (x2).	1.00	795.00
18-Apr-19	V. Tickle	Emails from L. Wanamaker and P. Reardon regarding CRA matters.	0.10	71.00
22-Apr-19	P. Reardon	Various email exchanges.	0.30	238.50
23-Apr-19	P. Reardon	Telephone call to L. Wanamaker; telephone call to A. Gadia; telephone call to M. Wasserman; telephone call from M. Clark; second telephone call to L. Wanamaker; telephone call to J. Sandrelli; telephone calls (x4) to M. Clark; review Plan; review Waterfall calculation; numerous email exchanges; telephone call from L. Wanamaker; prepare Monitor's Certificate: Plan Sanction; prepare letter to L. Wanamaker.	5.00	3,975.00
23-Apr-19	V. Tickle	Emails with P. Reardon regarding draft letter to L. Wanamaker.	0.10	71.00
24-Apr-19	P. Reardon	Telephone call from L. Wanamaker; telephone call to M. Clark; second telephone call to L. Wanamaker; telephone call to M. Paterson; second telephone call to M. Clark; meeting with L. Wanamaker and M. Clark; telephone conference with M. Clark and A. Gadia; telephone call from R. Jacobs, lawyer for Warrior Met; further telephone call to M. Clark; numerous email exchanges.	5.20	4,134.00
24-Apr-19	V. Tickle	Email from and confer with P. Reardon regarding implementation of plan, extension of stay and related matters.	0.10	71.00
25-Apr-19	P. Reardon	Numerous email exchanges; telephone call to M. Wasserman; review draft 26th Affidavit of W. Aziz and provide comments; review draft Twenty-Second Report of the Monitor and provide comments; telephone calls to M. Clark (x3); further email exchanges.	3.50	2,782.50
25-Apr-19	W.M. Rostom	Emails with P. Reardon regarding stay extension hearing; discuss CRO matters.	0.30	270.00
25-Apr-19	W.M. Rostom	Review court materials.	0.30	270.00

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

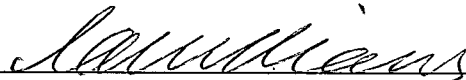
Date	Name	Description of Services	Hours	Amount
26-Apr-19	P. Reardon	Various telephone conversations; review draft Twenty-Second Report of the Monitor; numerous email exchanges; receive final Twenty-Second Report of the Monitor and forward same to Service List and to Trial Scheduling; receive Petitioners' Notice of Application for stay extension.	3.20	2,544.00
26-Apr-19	W.M. Rostom	Review court filings.	0.20	180.00
26-Apr-19	V. Tickle	Review Monitor's 22nd Report.	0.30	213.00
29-Apr-19	P. Reardon	Numerous email exchanges; telephone call from C. Bavis, lawyer for USW Local 1-424; telephone call to M. Clark; review draft Order.	2.50	1,987.50
29-Apr-19	W.M. Rostom	Review court materials.	0.20	180.00
30-Apr-19	P. Reardon	Various email exchanges; telephone call to M. Clark; prepare for hearing of stay extension application.	1.80	1,431.00
<b>TOTAL</b>			<b>45.60</b>	<b>\$36,020.50</b>
<b>GST</b>				<b>\$1,801.03</b>
<b>PSTBC</b>				<b>\$2,521.43</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$40,342.96</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
25-Apr-19	West Coast Title Search Ltd. - Invoice R454154	16.50
29-Apr-19	West Coast Title Search Ltd. - Invoice R454156	16.50
	Photocopy	21.00
<b>TOTAL</b>		<b>\$54.00</b>
<b>GST</b>		<b>\$2.70</b>
<b>PSTBC</b>		<b>\$3.78</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$60.48</b>



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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia



File No: 236073  
Invoice Number: 1204240

June 27, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to May 31, 2019 in connection with the above matter.

Our Fee	\$	9,710.50
Disbursements - Taxable		1.00
Total Fees and Disbursements		<u>9,711.50</u>
PSTBC		679.80
GST		485.58
Total	CAD \$	<u><u>10,876.88</u></u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP

W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

**CCAA Monitor - Walter Energy**

**SUMMARY OF DISBURSEMENTS**

Description of Services	Amount
Photocopy	1.00
<b>TOTAL</b>	<b>\$1.00</b>

**ACCOUNT DETAILS - FEES**

Date	Name	Description of Services	Hours	Amount
01-May-19	M.F. Friedman	Corresponded with P. Reardon regarding file status.	0.20	165.00
01-May-19	P. Reardon	Prepare for hearing; attend before Justice Fitzpatrick for hearing extension application; arrange for entry of order; various email exchanges; telephone call from M. Wasserman; letter to service list.	2.60	2,067.00
02-May-19	P. Reardon	Various email exchanges.	1.00	795.00
03-May-19	P. Reardon	Numerous email exchanges.	0.40	318.00
06-May-19	P. Reardon	Telephone call from M. Paterson regarding James claim; various email exchanges.	0.60	477.00
07-May-19	P. Reardon	Various email exchanges.	0.30	238.50
08-May-19	M.F. Friedman	Responded to tax return filing inquiry.	0.40	330.00
08-May-19	P. Reardon	Various email exchanges.	1.00	795.00
08-May-19	W.M. Rostom	Email re: stay extension.	0.10	90.00
08-May-19	V. Tickle	Emails and confer with P. Reardon regarding application with respect to adjudication of James claim.	0.10	71.00
09-May-19	P. Reardon	Various email exchanges.	0.40	318.00
14-May-19	P. Reardon	Various email exchanges.	0.40	318.00
15-May-19	P. Reardon	Various email exchanges.	0.60	477.00
16-May-19	P. Reardon	Telephone call from M. Paterson; various email exchanges; instruct D. Shouldice regarding hearing.	1.00	795.00
17-May-19	P. Reardon	Various email exchanges.	0.40	318.00
21-May-19	P. Reardon	Various email exchanges.	0.50	397.50
22-May-19	P. Reardon	Various email exchanges; telephone call to L. Wanamaker of Department of Justice.	1.00	795.00
24-May-19	P. Reardon	Various email exchanges.	0.40	318.00
30-May-19	P. Reardon	Various email exchanges.	0.40	318.00

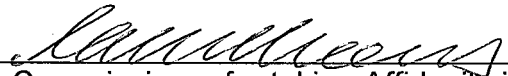
**CCAA Monitor - Walter Energy****ACCOUNT DETAILS - FEES**

<b>Date</b>	<b>Name</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
31-May-19	P. Reardon	Various email exchanges.	0.30	238.50
31-May-19	V. Tickle	Email from P. Reardon regarding hearings with respect to James claim.	0.10	71.00
<b>TOTAL</b>			<b>12.20</b>	<b>\$9,710.50</b>
<b>GST</b>				<b>\$485.53</b>
<b>PSTBC</b>				<b>\$679.73</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$10,875.76</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
	Photocopy	1.00
<b>TOTAL</b>		<b>\$1.00</b>
<b>GST</b>		<b>\$0.05</b>
<b>PSTBC</b>		<b>\$0.07</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$1.12</b>

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



---

A Commissioner for taking Affidavits in  
the Province of British Columbia

July 13, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to June 30, 2019 in connection with the above matter.

Our Fee		\$	2,314.50
PSTBC			162.01
GST			115.73
Total	CAD	\$	<u>2,592.24</u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom



Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		


If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
02-Jun-19	P. Reardon	Various email exchanges.	0.30	238.50
03-Jun-19	P. Reardon	Various email exchanges.	1.00	795.00
05-Jun-19	M.F. Friedman	Corresponded with KPMG regarding FAPI compliance analysis.	0.30	247.50
05-Jun-19	P. Reardon	Various email exchanges.	0.50	397.50
21-Jun-19	P. Reardon	Various email exchanges.	0.20	159.00
27-Jun-19	P. Reardon	Various email exchanges.	0.20	159.00
28-Jun-19	P. Reardon	Various email exchanges.	0.40	318.00
<b>TOTAL</b>			<b>2.90</b>	<b>\$2,314.50</b>
<b>GST</b>				<b>\$115.73</b>
<b>PSTBC</b>				<b>\$162.01</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$2,592.24</b>

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

  
A Commissioner for taking Affidavits in  
the Province of British Columbia



File No: 236073  
Invoice Number: 1207515

August 15, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to July 31, 2019 in connection with the above matter.

Our Fee	\$	12,175.50
Disbursements - Taxable		36.50
Total Fees and Disbursements		<u>12,212.00</u>
PSTBC		854.83
GST		610.61
Total	CAD \$	<u><u>13,677.44</u></u>

McMillan LLP

W.M. Rostom

GST Registration Number : R119428555  
QST Registration Number : 1210248273

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

## CCAA Monitor - Walter Energy

## SUMMARY OF DISBURSEMENTS

Description of Services	Amount
West Coast Fees and Disbursements	36.50
<b>TOTAL</b>	<b>\$36.50</b>

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
08-Jul-19	P. Reardon	Various email exchanges; telephone call to M. Clark.	0.50	397.50
09-Jul-19	P. Reardon	Various email exchanges; prepare for hearing.	0.60	477.00
10-Jul-19	P. Reardon	Attend before Justice Fitzpatrick for James claim application; various email exchanges.	2.00	1,590.00
15-Jul-19	P. Reardon	Review draft July 10th Order and provide comments; review Plan of Arrangement; various email exchanges.	1.50	1,192.50
16-Jul-19	P. Reardon	Numerous email exchanges regarding form of order and other matters; telephone call to M. Nied; telephone call to W. Gallagher at Trial Division.	2.50	1,987.50
17-Jul-19	M.F. Friedman	Spoke with P. Reardon regarding EI clawback.	0.40	330.00
17-Jul-19	P. Reardon	Arrange for signing and entry of order for James settlement; review emails regarding C. Baris; call to Service Canada; telephone call to C. Baris; various email exchanges; telephone call to M. Friedman.	1.80	1,431.00
18-Jul-19	P. Reardon	Various email exchanges; letter from C. Bavis; review materials regarding employee claims; obtain entered order regarding James settlement.	2.00	1,590.00
22-Jul-19	P. Reardon	Various email exchanges.	0.40	318.00
23-Jul-19	P. Reardon	Various email exchanges regarding James claim.	0.50	397.50
24-Jul-19	P. Reardon	Various email exchanges regarding James settlement.	0.80	636.00
25-Jul-19	P. Reardon	Telephone call with M. Clark and A. Gardid; various email exchanges; telephone call to M. Friedman.	1.20	954.00
26-Jul-19	P. Reardon	Various email exchanges.	0.60	477.00
30-Jul-19	P. Reardon	Various email exchanges.	0.50	397.50
<b>TOTAL</b>			<b>15.30</b>	<b>\$12,175.50</b>
<b>GST</b>				<b>\$608.78</b>
<b>PSTBC</b>				<b>\$852.27</b>

**CCAA Monitor - Walter Energy**

**TOTAL FEES AND TAXES**

**\$13,636.55**

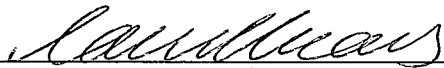
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**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
17-Jul-19	West Coast Title Search Ltd. - Invoice R454162	18.00
17-Jul-19	West Coast Title Search Ltd. - Invoice R454162	18.50
<b>TOTAL</b>		<b>\$36.50</b>
<b>GST</b>		<b>\$1.83</b>
<b>PSTBC</b>		<b>\$2.56</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$40.89</b>



This is Exhibit "R" referred to in the  
1<sup>st</sup> Affidavit of VICKI TICKLE  
sworn before me at Vancouver, BC, this  
19<sup>th</sup> day of February, 2020



---

A Commissioner for taking Affidavits in  
the Province of British Columbia

September 30, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

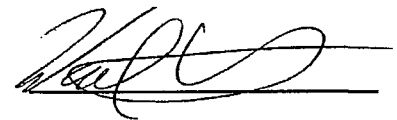
**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to August 31, 2019 in connection with the above matter.

Our Fee	\$	9,142.50
Disbursements - Taxable		16.25
Total Fees and Disbursements		<u>9,158.75</u>
PSTBC		641.11
GST		457.94
Total	CAD \$	<u><u>10,257.80</u></u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
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Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

**CCAA Monitor - Walter Energy**

**SUMMARY OF DISBURSEMENTS**

Description of Services	Amount
Photocopy	16.25
<b>TOTAL</b>	<b>\$16.25</b>

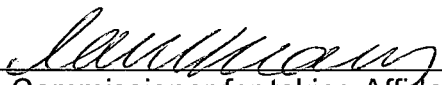
**ACCOUNT DETAILS - FEES**

Date	Name	Description of Services	Hours	Amount
01-Aug-19	P. Reardon	Various email exchanges.	0.20	159.00
06-Aug-19	P. Reardon	Telephone call from M. Wasserman; Receive and review draft material from Walter and provide comments; receive and review draft 23rd Monitor's Report and provide comments; telephone call with A. Gadia and M. Clark; various email exchanges.	2.70	2,146.50
07-Aug-19	P. Reardon	Finalize Monitor's Report; numerous email exchanges; telephone call from M. Wasserman.	2.50	1,987.50
08-Aug-19	P. Reardon	Receive and review Affidavit #28 of B. Aziz; arrange for filing of Monitors' Report; various email exchanges.	1.00	795.00
09-Aug-19	P. Reardon	Telephone call to A. Gadia; review Plan re: distributions to Warrior Met; telephone call to M. Wasserman; numerous email exchanges.	1.70	1,351.50
12-Aug-19	P. Reardon	Various email exchanges; telephone call to W. Malik; review draft order.	1.00	795.00
13-Aug-19	P. Reardon	Prepare for Extension Applications; appear before Justice Fitzpatrick on Extension Application; various email exchanges.	1.80	1,431.00
15-Aug-19	P. Reardon	Various email exchanges.	0.40	318.00
27-Aug-19	P. Reardon	Various email exchanges.	0.20	159.00
<b>TOTAL</b>			<b>11.50</b>	<b>\$9,142.50</b>
<b>GST</b>				<b>\$457.13</b>
<b>PSTBC</b>				<b>\$639.97</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$10,239.60</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
	Photocopy	16.25
<b>TOTAL</b>		<b>\$16.25</b>
<b>GST</b>		<b>\$0.81</b>
<b>PSTBC</b>		<b>\$1.14</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$18.20</b>

This is Exhibit "S" referred to in the  
1<sup>st</sup> Affidavit of VICKI TICKLE  
sworn before me at Vancouver, BC, this  
19<sup>th</sup> day of February, 2020

  
A Commissioner for taking Affidavits in  
the Province of British Columbia



File No: 236073  
Invoice Number: 1210880

October 8, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to September 30, 2019 in connection with the above matter.

Our Fee		\$	1,758.00
PSTBC			123.06
GST			87.90
Total	CAD	\$	<u>1,968.96</u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP

W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
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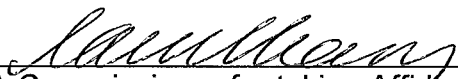


## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
03-Sep-19	P. Reardon	Various email exchanges.	0.40	318.00
05-Sep-19	M.F. Friedman	Spoke with P. Reardon re: tax filing analysis.	0.30	247.50
05-Sep-19	P. Reardon	Telephone call from M. Clark; telephone call to M. Friedman; telephone call to M. Clark.	0.60	477.00
24-Sep-19	P. Reardon	Various email exchanges.	0.40	318.00
27-Sep-19	P. Reardon	Various email exchanges.	0.30	238.50
30-Sep-19	P. Reardon	Various email exchanges.	0.20	159.00
<b>TOTAL</b>			<b>2.20</b>	<b>\$1,758.00</b>
<b>GST</b>				<b>\$87.90</b>
<b>PSTBC</b>				<b>\$123.06</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$1,968.96</b>

This is Exhibit "T" referred to in the  
1<sup>st</sup> Affidavit of VICKI TICKLE  
sworn before me at Vancouver, BC, this  
19<sup>th</sup> day of February, 2020

  
A Commissioner for taking Affidavits in  
the Province of British Columbia

November 26, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to October 31, 2019 in connection with the above matter.

Our Fee		\$	3,132.00
PSTBC			219.24
GST			156.60
Total	CAD	\$	<u>3,507.84</u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP



W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

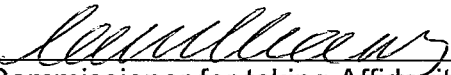
If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
03-Oct-19	P. Reardon	Various email exchanges.	0.40	318.00
03-Oct-19	W.M. Rostom	Email update from P. Reardon re: Energybuild.	0.10	90.00
17-Oct-19	P. Reardon	Various email exchanges.	0.40	318.00
17-Oct-19	W.M. Rostom	Emails regarding Energybuild.	0.10	90.00
18-Oct-19	P. Reardon	Various email exchanges.	0.30	238.50
21-Oct-19	P. Reardon	Various email exchanges.	0.40	318.00
21-Oct-19	W.M. Rostom	Email from P. Reardon regarding court appearance.	0.10	90.00
22-Oct-19	P. Reardon	Various email exchanges.	0.30	238.50
24-Oct-19	P. Reardon	Various email exchanges.	0.30	238.50
25-Oct-19	P. Reardon	Various email exchanges.	0.30	238.50
30-Oct-19	P. Reardon	Telephone call from M. Paterson of Osler; telephone call to D. Shouldice; review Order approving Monitor's fees; draft email to M. Peterson; telephone call from A. Gadia; various email exchanges.	1.20	954.00
<b>TOTAL</b>			<b>3.90</b>	<b>\$3,132.00</b>
<b>GST</b>				<b>\$156.60</b>
<b>PSTBC</b>				<b>\$219.24</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$3,507.84</b>

This is Exhibit "U" referred to in the  
1<sup>st</sup> Affidavit of VICKI TICKLE  
sworn before me at Vancouver, BC, this  
19<sup>th</sup> day of February, 2020

  
A Commissioner for taking Affidavits in  
the Province of British Columbia

December 6, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to November 30, 2019 in connection with the above matter.

Our Fee	\$	7,165.50
Disbursements - Taxable		5.00
Total Fees and Disbursements		<u>7,170.50</u>
PSTBC		501.93
GST		358.53
Total	CAD \$	<u><u>8,030.96</u></u>

McMillan LLP



W.M. Rostom

GST Registration Number : R119428555  
QST Registration Number : 1210248273

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).



## CCAA Monitor - Walter Energy

## SUMMARY OF DISBURSEMENTS

Description of Services	Amount
Photocopy	5.00
<b>TOTAL</b>	<b>\$5.00</b>

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
04-Nov-19	P. Reardon	Telephone call to C. Bavis, lawyer for USW Local I-424; telephone call to D. Seecombe of KPMG; revise service list.	0.60	477.00
05-Nov-19	P. Reardon	Various email exchanges.	0.20	159.00
11-Nov-19	P. Reardon	Receive and review draft material for Extension Application and provide comments; various email exchanges.	1.20	954.00
12-Nov-19	P. Reardon	Receive application material; review draft Monitor's Report and provide comments.	1.50	1,192.50
12-Nov-19	W.M. Rostom	Review stay extension materials.	0.10	90.00
13-Nov-19	P. Reardon	Various email exchanges; finalise Monitor's 24th Report.	1.20	954.00
14-Nov-19	P. Reardon	Receive final Monitor's Report and arrange for filing and service; various email exchanges.	0.80	636.00
20-Nov-19	P. Reardon	Various email exchanges.	0.40	318.00
21-Nov-19	P. Reardon	Telephone call to D. Slocombe; various email exchanges; prepare for hearing of Extension Application.	1.20	954.00
22-Nov-19	P. Reardon	Attend before Justice Fitzpatrick for hearing of Application to Extend Stay; various email exchanges.	1.50	1,192.50
29-Nov-19	P. Reardon	Email exchange with D. Slocombe.	0.30	238.50
<b>TOTAL</b>			<b>9.00</b>	<b>\$7,165.50</b>

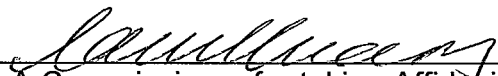
**CCAA Monitor - Walter Energy**

<b>GST</b>	<b>\$358.28</b>
<b>PSTBC</b>	<b>\$501.58</b>
<hr/>	
<b>TOTAL FEES AND TAXES</b>	<b>\$8,025.36</b>

**CCAA Monitor - Walter Energy****DISBURSEMENTS - TAXABLE**

<b>Date</b>	<b>Description of Services</b>	<b>Amount</b>
	Photocopy	5.00
<b>TOTAL</b>		<b>\$5.00</b>
<b>GST</b>		<b>\$0.25</b>
<b>PSTBC</b>		<b>\$0.35</b>
<b>TOTAL DISBURSEMENTS AND TAXES</b>		<b>\$5.60</b>

This is Exhibit "V" referred to in the  
1<sup>st</sup> Affidavit of VICKI TICKLE  
sworn before me at Vancouver, BC, this  
19<sup>th</sup> day of February, 2020



A Commissioner for taking Affidavits in  
the Province of British Columbia

December 31, 2019

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to December 31, 2019 in connection with the above matter.

Our Fee		\$	9,748.00
PSTBC			682.36
GST			487.40
Total	CAD	\$	<u>10,917.76</u>

McMillan LLP



W.M. Rostom

GST Registration Number : R119428555  
QST Registration Number : 1210248273

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at [arandcollections@mcmillan.ca](mailto:arandcollections@mcmillan.ca).

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
14-Nov-19	W.M. Rostom	Review Aziz affidavit; review Monitor's report.	0.30	270.00
02-Dec-19	P. Reardon	Various email exchanges; telephone call with A. Gadia, D. Slocombe and G. Baurikas; letter to M. Wasseman and B. Aziz.	1.20	954.00
02-Dec-19	W.M. Rostom	Call with P. Reardon.	0.10	90.00
02-Dec-19	W.M. Rostom	Emails to and from B. Aziz.	0.10	90.00
02-Dec-19	V. Tickle	Confer with P. Reardon and emails from P. Reardon and W. Aziz regarding status of distributions to employees and CCAA proceedings generally.	0.20	142.00
03-Dec-19	P. Reardon	Various email exchanges; review Plan, various orders and Affidavit #29 of Aziz.	1.20	954.00
03-Dec-19	W.M. Rostom	Emails concerning next steps in CCAA.	0.10	90.00
04-Dec-19	P. Reardon	Receive and review draft distribution letter for employees; various email exchanges.	1.00	795.00
05-Dec-19	P. Reardon	Review draft letter to employees and discuss with D. Slocombe; telephone call to D. Slocombe and A. Gadia; review Claims Requests and Claims Process Order; telephone call to D. Slocombe; telephone call to A Gadia; various email exchanges.	1.80	1,431.00
06-Dec-19	P. Reardon	Telephone call with M. Wasserman, M. Paterson and B. Aziz; telephone call from M. Paterson; various email exchanges.	1.00	795.00
09-Dec-19	P. Reardon	Review draft letters to employees; telephone call to D. Slocombe; telephone call from D. Slocombe; telephone call to C. Bavis, lawyer for United Steel Workers.	1.00	795.00
10-Dec-19	P. Reardon	Various email exchanges.	0.50	397.50
12-Dec-19	P. Reardon	Various email exchanges.	0.60	477.00
17-Dec-19	P. Reardon	Telephone call from D. Seacombe; telephone call with A. Gadia, D. Seacombe and G. Bourikas; telephone call to M. Friedman; report to clients; telephone call from J. Sanders, lawyer for USW.	1.80	1,431.00
17-Dec-19	V. Tickle	Conference call with KPMG and P. Reardon regarding outstanding matters and next steps; telephone call with M. Friedman (with P. Reardon) regarding tax returns; emails from P. Reardon and A. Gaida regarding same and next steps.	0.90	639.00
18-Dec-19	P. Reardon	Various email exchanges; telephone call from D. Seacombe.	0.50	397.50

**CCAA Monitor - Walter Energy**

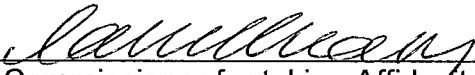
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<b>TOTAL</b>	<b>12.30</b>	<b>\$9,748.00</b>
<b>GST</b>		<b>\$487.40</b>
<b>PSTBC</b>		<b>\$682.36</b>
<b>TOTAL FEES AND TAXES</b>		<b>\$10,917.76</b>

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This is Exhibit "W" referred to in the  
1<sup>st</sup> Affidavit of VICKI TICKLE  
sworn before me at Vancouver, BC, this  
19<sup>th</sup> day of February, 2020

  
A Commissioner for taking Affidavits in  
the Province of British Columbia



File No: 236073  
Invoice Number: 1220540

February 14, 2020

**PRIVILEGED AND CONFIDENTIAL**

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

**ATTENTION:** Mike Clark

**CCAA Monitor - Walter Energy**

FOR PROFESSIONAL SERVICES rendered to January 31, 2020 in connection with the above matter.

Our Fee		\$	2,190.00
PSTBC			153.30
GST			109.50
Total	CAD	\$	<u>2,452.80</u>

GST Registration Number : R119428555  
QST Registration Number : 1210248273

McMillan LLP

W.M. Rostom

Payment is due on receipt of this account. We reserve the right to charge interest at the rate of 1.5% monthly on the unpaid portion of this account calculated from a date that is one month after this account is delivered. Please mail cheques to:

McMillan LLP  
 Brookfield Place  
 181 Bay Street, Suite 4400  
 Toronto, Ontario  
 M5J 2T3

Wire transfer and EDI instructions:

<b>Beneficiary Name:</b> McMillan LLP <b>Beneficiary Bank:</b> Royal Bank of Canada Main Branch - 200 Bay Street Toronto, Ontario M5J 2J5		
<b>Wires originating from Canada</b>	<b>Wires originating from US</b>	<b>International</b>
Bank: 003 Transit: 00002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 Routing: 000300002 Account CAD: 0004200 Account USD: 4057501	SWIFT: ROYCCAT2 CAD Currency: 000020004200 USD Currency: 000024057501
Please include our Invoice Number in the Payments Detail section of the wire transfer.		

If you have any questions about this invoice, please contact W.M. Rostom or Accounts Receivable at arandcollections@mcmillan.ca.

## CCAA Monitor - Walter Energy

## ACCOUNT DETAILS - FEES

Date	Name	Description of Services	Hours	Amount
13-Jan-20	V. Tickle	Review email regarding UK liquidation process; conference call with KPMG and Osler regarding status of CCAA proceedings and relief to be sought at February 25 hearing; telephone call with A. Gadia and B. Bourikas regarding same; email from G. Bourikas regarding UK liquidation process.	1.70	1,241.00
20-Jan-20	V. Tickle	Review release language in Plan and Sanction Order; call with A. Gadia, G. Bourikas and D. Slocombe regarding same and outstanding matters.	0.80	584.00
22-Jan-20	V. Tickle	Email from D. Slocombe regarding tax returns.	0.10	73.00
28-Jan-20	V. Tickle	Email to M. Wasserman and M. Patterson regarding monitor's position with respect to release of professionals and further claims process; voice message from D. Slocombe and email to A. Gadia regarding same.	0.20	146.00
30-Jan-20	V. Tickle	Emails with Osler and A. Gadia regarding relief to be sought at February 25 hearing and status of UK liquidation proceeding.	0.10	73.00
31-Jan-20	V. Tickle	Emails with M. Paterson, A. Gadia and D. Slocombe regarding draft order and call to discuss same.	0.10	73.00
<b>TOTAL</b>			<b>3.00</b>	<b>\$2,190.00</b>
<b>GST</b>				<b>\$109.50</b>
<b>PSTBC</b>				<b>\$153.30</b>
<b>TOTAL FEES AND TAXES</b>				<b>\$2,452.80</b>

## Vicki Tickle

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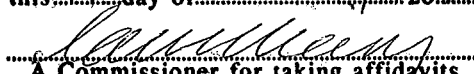
**From:** William Aziz <baziz@bluetreadvisors.com>  
**Sent:** Tuesday, February 18, 2020 10:37 AM  
**To:** Gadia, Anamika  
**Cc:** Vicki Tickle; Paterson, Mary; Slocombe, David; Bourikas, George; Wasserman, Marc  
**Subject:** Re: Estimate of Potential Distribution to Warrior

Great thanks Anamika. I have reviewed and approved all of these fees as presented to me and consider them fair and reasonable in the circumstances.

Bill Aziz  
678-218-8804

On Feb 18, 2020, at 1:32 PM, Gadia, Anamika <agadia@kpmg.ca> wrote:

Thank you Bill. The subject fees of the Monitor and McMillan have all been provided to you for approval as part of your approval of disbursements.

This is Exhibit " X " referred to in the  
affidavit of VICKI TICKLE  
sworn before me at VANCOUVER, BC  
this 19<sup>th</sup> day of FEBRUARY, 2020  
  
A Commissioner for taking affidavits  
Within British Columbia