**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

In Re: **WILSON CREEK ENERGY, LLC, *et al.*,**[1] **Debtors.**	**Case No.: 25-70001-JAD** **Chapter 11** ***Jointly Administered***
WILSON CREEK ENERGY, LLC, *et al.*, **Movant,** **v.** **NO RESPONDENT.**	**Doc. No.:** **Related Doc No.:311 & 380** **Hearing Date:** **Hearing Time:** **Response Deadline:**

SUMMARY OF EXPEDITED FINAL FEE APPLICATION OF BDO USA, P.C.'S, FOR PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD JANUARY 27, 2025 THROUGH JUNE 3, 2025

Name of Applicant:	BDO USA, P.C.
Authorized to Provide Professional Services To:	Wilson Creek Energy, LLC, *et al.*
Petition Date:	January 6, 2025
Date of Retention:	March 21, 2025, effective as of January 27, 2025 [Docket No. 380]
This is a:	Final Fee Application
Period for which compensation and reimbursement are sought:	January 27, 2025 – June 3, 2025

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number are: Wilson Creek Energy, LLC (6202); Wilson Creek Holdings, Inc. (7733); Maryland Energy Resources, LLC (5299); Mincorp Acquisition Corp. (4858); Mincorp Inc. (5688); PBS Coals, Inc. (2413); Roxcoal, Inc. (3768); Quecreek Mining, Inc. (1745), Croner, Inc. (0529); Elk Lick Energy, Inc. (8551); and Corsa Coal Corp. (0027). The Debtors' address is 1576 Stoystown Road, Friedens, Pennsylvania 15541.

Compensation Sought as Actual, Reasonable and Necessary:	$124,000.00[2]
Expense Reimbursement Sought as Actual, Reasonable and Necessary:	$0.00
Blended Hourly Rate (Final Application):	$550.67
Payments Previously Received Pursuant to Fee Statements:	$0.00
Payment Requested in Connection with Final Application:	$124,400.00

[2] This amount reflects a voluntary discount of $87,233.50 being applied against the Expedited Final Fee Application of BDO USA, P.C.'s for payment of compensation and reimbursement of expenses for the period from January 27, 2025 through June 3, 2025.

SUMMARY OF PRIOR MONTHLY FEE APPLICATIONS:

Monthly Application		Total Requested Fees and Expenses		Approved Fees and Expenses Paid		Holdback
Date Filed	**Monthly Fee Period**	**Fees Requested**	**Expenses Requested**	**Approved Fees (80%)**	**Approved Expenses (100%)**	**Fees Holdback (20%)**
N/A						

SUMMARY OF PRIOR INTERIM FEE APPLICATIONS:

Interim Application			Total Compensation and Expenses for Period Covered		Total Amount Paid to Date	
Date Filed	**Period Covered**	**Order Entered**	**Fees Requested**	**Expenses Requested**	**Fees**	**Expenses**
N/A						

COMPENSATION BY PROFESSIONAL

Professional	Position	Hours	Hourly Rate	Amount
Sean Finn	Managing Director	11.0	$1,150.00	$12,650.00
Kevin Wilkes	Principal	6.4	1,150.00	7,360.00
Lucy Germano	Director	43.3	850.00	36,813.50
Jorge Miguel	Senior Manager	138.5	850.00	117,725.00
Jesse Hooker	Manager	44.1	750.00	33,060.00
Melody Song	Associate	5.8	625.00	3,625.00
	Sub-Total:	**249.1**		**$211,233.50**
	Administrative Discount:	-23.9		-18,893.50
	Voluntary Discount:			-68,340.00
	TOTAL:	**225.2**		**$124,000.00**
		Blended Rate:	**$550.67**	

COMPENSATION BY PROFESSIONAL CATEGORY

PROFESSIONALS	BLENDED RATE	TOTAL HOURS	TOTAL COMPENSATION
Managing Director	$1,150.00	11.0	$12,650.00
Principal	1,150.00	6.4	7,360.00
Director	850.00	43.3	36,813.50
Senior Manager	850.00	138.5	117,725.00
Manager	750.00	44.1	33,060.00
Senior Associate	625.00	5.8	3,625.00
Blended Hourly Rate/Total Fees:	**$848.02**	**249.1**	**$211,233.50**
Administrative Discount:		**-23.9**	-18,893.50
Voluntary Discount:			-68,340.00
Total Fees Requested:	**$550.67**	**225.2**	**$124,000.00**

COMPENSATION BY PROJECT CATEGORY

Code	Project Category	Hours	Amount
1	Section 382 Tax Analysis	225.2	$192,340.00
2	BDO Retention / Fee Application/ Administrative	23.9	18,893.50
	Sub-Total	**249.1**	**$211,233.50**
	Administrative Discount:	-23.9	-18,893.50
	Voluntary Discount:		-68,340.00
	TOTAL:	**225.2**	**$124,000.00**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In Re:	**Case No.: 25-70001-JAD**
WILSON CREEK ENERGY, LLC, *et al.*,[1]	**Chapter 11**
Debtors.	***Jointly Administered***
	Doc. No.:
WILSON CREEK ENERGY, LLC, *et al.*,	**Related to Document No.: 311 & 380**
Movant,	**Hearing Date:**
v.	**Hearing Time:**
NO RESPONDENT.	**Response Deadline:**

FINAL FEE APPLICATION OF BDO USA, P.C., FOR PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD OF JANUARY 27, 2025 THROUGH JUNE 3, 2025 AND REQUEST FOR EXPEDITED HEARING

Pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. § 101 *et seq.*, rule 2016 of the Federal Rules of Bankruptcy Procedure, rule 2016-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Western District of Pennsylvania, and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals* [Doc. No. 164] (the "Interim Compensation Order"), BDO USA, P.C. ("BDO"), tax services consultant for the Debtors, hereby files this *Expedited Final Fee Application of BDO USA, P.C.*

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number are: Wilson Creek Energy, LLC (6202); Wilson Creek Holdings, Inc. (7733); Maryland Energy Resources, LLC (5299); Mincorp Acquisition Corp. (4858); Mincorp Inc. (5688); PBS Coals, Inc. (2413); Roxcoal, Inc. (3768); Quecreek Mining, Inc. (1745), Croner, Inc. (0529); Elk Lick Energy, Inc. (8551); and Corsa Coal Corp. (0027). The Debtors' address is 1576 Stoystown Road, Friedens, Pennsylvania 15541.

for Payment of Compensation and Reimbursement of Expenses for the Period of January 27, 2025 Through June 3, 2025 and Request for Expedited Hearing (the "Final Application") for: (i) allowance of reasonable compensation for professional services rendered by BDO during period of January 27, through June 3, 2025 (the "Final Application Period"), and in support thereof respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court has subject matter jurisdiction pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are sections 330, 331, 503(b)(2), and 507(a)(2) of the Bankruptcy Code, Bankruptcy Rule 2016, and Local Rule 2016-1.

STATUS OF THE CHAPTER 11 CASES

3. On January 6, 2025 (the "Petition Date"), the Debtors filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code. A description of the Debtors' business, corporate structure, and events leading to the Debtors' chapter 11 cases is set forth in the *Amended Declaration of Kevin Harrigan, Chief Executive Officer of Wilson Creek Energy, LLC and its Affiliated Debtors, in Support of Chapter 11 Petitions and Various First Day Motions* [Doc. No. 51-1] which is incorporated herein by reference.

4. The Debtors are authorized to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. As of the date hereof, no trustee or examiner has been appointed in the Chapter 11 Cases.

5. On January 24, 2025, the United States Trustee for the Western District of Pennsylvania appointed an official committee of unsecured creditors in these Chapter 11 Cases (the "Committee") pursuant to section 1102 of the Bankruptcy Code.

6. On January 27, 2025, this Court entered the Interim Compensation Order [Doc. No. 164], which authorized BDO and other retained professionals of the estates to file monthly fee statements, interim fee applications, and final fee applications. The Interim Compensation Order authorized the Debtors to pay an amount equal to 80% of the fees and 100% of the expenses requested in the monthly fee statements that are not subject to an objection.

7. On March 3, 2025, this Court entered an Order (the "Retention Order") authorizing BDO's retention with respect to the Debtors as of January 27, 2025. A copy of the Retention Order is attached hereto as **Exhibit A.**

8. The Debtors (i) successfully closed on three court approved sales transactions; (ii) resolved various disputes with the Pennsylvania Department of Environmental Protection as more fully set forth in the *Expedited Motion for Order Approving Settlement Pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure* [Doc. No. 565], which this Court approved on May 29, 2025, *see* Doc. No. 578; and (iii) continued to facilitate a full and final winddown of the Debtors remaining *de minimis* assets in an effort to bring these Chapter 11 Cases to their conclusion.

9. In furtherance of an orderly winddown process, on June 3, 2025, the Debtors filed an *Expedited Motion for Entry of an Order (I) Dismissing the Chapter 11 Cases; (II) Exculpating Certain Parties from Liability in Connection with the Chapter 11 Cases; (III) Terminating Engagement of Claims Agent; (IV) Recognition of Final Fee Applications; and (V) Granting*

Related Relief [Doc. No. 593] (the "Motion to Dismiss"). This Court scheduled an expedited hearing on the Motion to Dismiss for June 16, 2025, at 10:00 AM. *See* Doc. No. 596.

RELIEF REQUESTED

10. BDO submits this Application for and final allowance of reasonable compensation for the actual, reasonable, and necessary professional services that it has rendered as tax services consultants for the Debtors in these Chapter 11 Cases during the Final Application Period.

11. Copies of BDO's itemized time records for professionals performing services for the Debtors for the Final Application Period are attached hereto as **Exhibit D.**

12. BDO further requests that the Bankruptcy Court enter a scheduling order substantially in the form attached hereto as **Exhibit F** setting an expedited hearing on the Application.

THE FINAL FEE PERIOD

13. Pursuant to the Interim Compensation Order, BDO hereby requests final approval and allowance of compensation and reimbursement of expenses for the total final amount of $124,000.00[2] as compensation for professional services rendered during the Final Application Period.

14. The Final Application is supported by the following Exhibits:

a. **Exhibit B** contains a summary schedule of the time expended by all BDO professionals engaged in the representation of the Debtors during the Final Application Period.

[2] This amount reflects a voluntary discount of $87,233.50 being applied against the Expedited Final Fee Application of BDO USA, P.C.'s for payment of compensation and reimbursement of expenses for the period from January 27, 2025 through June 3, 2025.

b. **Exhibit C** contains a summary schedule of hours and fees covered by this Final Application, categorized by project code.

c. **Exhibit D** contains the invoices with (i) a detailed itemization of the service hours expended by matter and professional and (ii) a summary schedule of hours and fees categorized by project code (collectively, the "Invoices") during the Final Fee Application Period. The Invoices also include a detailed chronological itemization of the services rendered by each professional calculated by tenths of an hour and categorized in accordance with the appropriate project code.

SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED

15. During the Final Application Period, BDO, by and through its professionals and has performed all necessary professional services which are described and narrated in detail below and set forth in BDO's Invoices.

16. BDO has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in this case. No promises have been received by BDO as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

17. BDO is a disinterested party and does not represent or hold an interest adverse to the interests of the Debtors' estates on the matters for which it was retained.

18. The fees charged by BDO are billed in accordance with its existing billing rates and procedures in effect during the Final Application Period. The rates BDO charges for services rendered by its professionals for this engagement are no greater than the rates that BDO charges for professional services rendered in comparable non-bankruptcy related matters. Such fees are

reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases.

19. The Invoices that chronologically list the time (broken down by tenths of an hour) and services rendered by BDO for each of the categories of activities during the Final Application Period are included with the Monthly Fee Statements, which are attached hereto as **<u>Exhibit D</u>**.

<u>REQUEST FOR APPROVAL OF PROSPECTIVE FEES</u>

20. The Debtors further seek allowance and approval of prospective fees and expenses, subject to and in accordance with the approved Extended Wind Down Budget and Second Cash Collateral Stipulation, for legal services to be rendered by BDO from June 4, 2025 through and including June 16, 2025, which is the date set for the hearing on the Debtors' Expedited Motion to Dismiss, without need for further order of court.

21. Pursuant to the *Amended Second Stipulation and Agreed Order Between the Debtors, the Committee, and KeyBank National Association (I) Extending the Use of Cash Collateral and (II) Modifying Certain Terms Under the Final DIP Order* [Doc. No. 581] (the "<u>Second Cash Collateral Stipulation</u>")[3], the Debtors filed an Extended Wind Down Budget for use of cash collateral during the Extended Wind Down Period. The Debtors anticipate additional fees and expenses will accrue following the submission of this Application through the hearing on the Expedited Motion to Dismiss set for June 16, 2025 and the Debtors hereby seek prospective approval of said fees and expenses up to the amounts provided for in the Extended Wind Down Budget.

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[3] Capitalized terms contained in paragraphs 19 through 21 and not defined therein have the meanings ascribed to them in the Second Cash Collateral Stipulation.

22. To confirm that the prospective fees and expenses for which the Debtors hereby seek approval are within the amounts permitted under the Extended Wind Down Budget, the Debtors submit that BDO will file with the Court a final statement of actual fees and expenses rendered for the period of June 4, 2025 through and including the date on the Debtor's Motion to Dismiss.

SUMMARY OF SERVICES

23. At the commencement of BDO's engagement, BDO created different subject matter categories to which its professionals billed their time on behalf of the Debtors. Below is a brief description of each of the matters for which BDO professionals billed time or incurred expenses on behalf of the Debtors during the Final Application Period. Also included is the aggregate amount of fees incurred for each subject matter category.

A. 1 - Section 382 Tax Analysis:

24. Time billed by BDO under this task code includes reasonable fees incurred for analysis regarding the Debtors' net operating loss carryforwards ("NOLs") under section 382 of the Internal Revenue Code (limitations on NOLs) and other directly related services.

Total Hours	Total Fees
225.2	$192,340.00

B. 2 – BDO Retention / Fee Applications:

25. Time billed by BDO under this task code includes reasonable fees incurred for preparing and filing its final fee application.

Total Hours	Total Fees
23.9	$18,893.50

REQUEST FOR EXPEDITED CONSIDERATION

26. The Debtors respectfully request that this Court schedule an expedited hearing to consider the relief requested in this Application. Attached hereto as **Exhibit F** is a proposed expedited scheduling order.

27. The Debtors submit that, as more fully set forth herein, just cause exists to expedite the hearing on this Application because (i) the Debtors have filed a motion seeking dismissal of these Chapter 11 Cases which is scheduled to be heard on June 16, 2025 and (ii) the Debtors have limited consensual use of cash collateral pursuant to the Second Cash Collateral. Accordingly, the Debtors have neither sufficient time nor resources that would allow for the scheduling of this Application on the next available omnibus hearing date, as these Chapter 11 Cases may be dismissed prior to the hearing on this Application and, if not, the Debtors would have no resources to prepare for and attend a hearing on this Application.[4]

28. The Debtors submit that the need for an expedited hearing has not been caused by any fault of the Debtors or their professionals but has been brought about solely by circumstances outside of their control.

29. Accordingly, the Debtors respectfully request the Court hear the Application on June 16, 2025 alongside the Motion to Dismiss.

CONCLUSION

30. The foregoing professional services performed by BDO were necessary and appropriate with respect to its representation of the Debtors in these Chapter 11 Cases. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and skill required to address the problems, issues, and/or tasks involved.

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[4] The Debtors have timely submitted monthly fee statements [AND AN INTERIM FEE APPLICATION] in accordance with the Interim Compensation Procedures Order, none of which received any objection by any party in interest.

WHEREFORE, BDO respectfully requests that this Court enter an Order, substantially in the form attached hereto as **Exhibit E**: (i) granting allowance and approval of compensation for professional services rendered to the Debtors during the Final Application Period in the total amount of $124,000.00[5]; and (ii) granting such other and further relief as may be just and proper.

Dated: June 4, 2025

Kevin Wilkes
Tax Principal, Transaction Advisory Services
BDO USA, P.C.
200 Ottawa Avenue NW, Suite 300
Grand Rapids, MI 49503
kwilkes@bdo.com
Telephone: 616-774-7000
Facsimile:616-776-3680

Tax Services Consultants to the Debtors and Debtors-in-Possession

[5] This amount reflects a voluntary discount of $87,233.50 being applied against the Expedited Final Fee Application of BDO USA, P.C.'s for payment of compensation and reimbursement of expenses for the period from January 27, 2025 through June 3, 2025.

Exhibit A

Retention Order

DEFAULT O/E JAD

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In Re:	**Case No.: 25-70001-JAD**
WILSON CREEK ENERGY, LLC, *et al.*,[1]	**Chapter 11**
Debtors.	***Jointly Administered***
	Doc. No.:
WILSON CREEK ENERGY, LLC, *et al.*,	**Related to Document No.** 311
Movant,	**Hearing Date: March 27, 2025**
v.	**Hearing Time: 11:00 AM (EST)**
NO RESPONDENT.	**Response Deadline: March 20, 2025**

ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF BDO USA, P.C. AS TAX SERVICES CONSULTANTS TO THE DEBTORS *NUNC PRO TUNC* TO JANUARY 27, 2025

Upon the application (the "Application")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for the entry of an order (this "Order") pursuant to sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the "Bankruptcy Code"), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Western District of Pennsylvania (the "Local Rules"), authorizing them to employ and retain BDO USA, P.C. ("BDO") as tax services

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number are: Wilson Creek Energy, LLC (6202); Wilson Creek Holdings, Inc. (7733); Maryland Energy Resources, LLC (5299); Mincorp Acquisition Corp. (4858); Mincorp Inc. (5688); PBS Coals, Inc. (2413); Roxcoal, Inc. (3768); Quecreek Mining, Inc. (1745), Croner, Inc. (0529); Elk Lick Energy, Inc. (8551); and Corsa Coal Corp. (0027). The Debtors' address is 1576 Stoystown Road, Friedens, Pennsylvania 15541.

[2] Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

consultants to the Debtors in the above-captioned Chapter 11 Cases *nunc pro tunc* to January 27, 2025; and upon the Declaration of Kevin Wilkes, Principal of BDO (the "Wilkes Declaration") in support thereof and the Court being satisfied based on the representations made in the Application and in the Wilkes Declaration that BDO represents no interest adverse to the Debtors' estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors' estates; the terms set forth in the Application are reasonable for the purposes of section 328(a) of the Bankruptcy Code; and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore,

IT IS HEREBY ORDERED THAT:

1. The Application is **GRANTED** as provided herein.

2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2016-1, the Debtors are authorized to employ and retain BDO as tax services consultants to the Debtors *nunc pro tunc* to January 27, 2025 on the terms set forth in the Application and as provided by this Order.

3. BDO shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331, the Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court.

4. BDO shall apply for compensation for professional services rendered and

reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court.

5. The Debtors are permitted to indemnify BDO on those terms provided in the Tax Services Agreement. Provided, however, the Debtors shall have no obligation to indemnify BDO, or provide contribution or reimbursement to BDO for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from BDO's gross negligence, fraud, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of a BDO's contractual obligations, unless this Court determines that indemnification, contribution or reimbursement would be permissible pursuant to *In re United Artists Theatre Company*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing to be a claim or expense for which BDO should not receive indemnity, contribution, or reimbursement under the terms of the Application, as modified by this Order.

6. BDO shall disclose any and all facts that may have a bearing on whether the firm, its affiliates, and/or any individuals working on the engagement hold or represent any interest adverse to the Debtors, its creditors, or other parties in interest. The obligation to disclose identified in this paragraph is a continuing obligation.

7. BDO shall use its reasonable best efforts and will coordinate with the Debtors and its other retained professionals not to duplicate any of the services provided to the Debtors by any of its retained professionals.

8. To the extent the Application, the Wilkes Declaration, or Tax Consulting Services

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Agreement are inconsistent with this Order, the terms of this Order shall govern.

9. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order in accordance with the Application.

10. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

11. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof and notice of the Application as provided therein shall be deemed good and sufficient pursuant to the requirements of Bankruptcy Rule 6004(a) and the Local Rules.

12. During the pendency of these Chapter 11 Cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

Prepared by: <u>/s/ *Michael J. Roeschenthaler*</u>
Michael J. Roeschenthaler Counsel to the Debtors

BY THE COURT:

Dated: March 21, 2025
Pittsburgh, Pennsylvania

sjk
Honorable Jeffery A. Deller
United States Bankruptcy Judge

FILED
3/21/25 8:19 am
CLERK
U.S. BANKRUPTCY
COURT - WDPA

Notice Recipients

District/Off: 0315−7	User: auto	Date Created: 3/21/2025
Case: 25−70001−JAD	Form ID: pdf900	Total: 7

Recipients of Notice of Electronic Filing:

ust	Office of the United States Trustee	ustpregion03.pi.ecf@usdoj.gov
aty	Daniel R. Schimizzi	dschimizzi@raineslaw.com
aty	Jodi Hause	jodi.hause@usdoj.gov
aty	Kate Bradley	kate.m.bradley@usdoj.gov
aty	Marta Elena Villacorta	marta.villacorta@usdoj.gov
aty	William M. Buchanan	william.buchanan@usdoj.gov

TOTAL: 6

Recipients submitted to the BNC (Bankruptcy Noticing Center):

intp	Omni Agent Solutions, Inc.	5955 DeSoto Avenue	Suite 100	Woodland Hills, CA 91367

TOTAL: 1

Exhibit B

<u>Summary Schedule of Time by Professional</u>

COMPENSATION BY PROFESSIONAL

The professionals who rendered professional services in these Chapter 11 Cases from January 27, 2025, through June 3, 2025 (the "Final Application Period") are:

Professional	Position	Hours	Hourly Rate	Amount
Sean Finn	Managing Director	11.0	$1,150.00	$12,650.00
Kevin Wilkes	Principal	6.4	1,150.00	7,360.00
Lucy Germano	Director	43.3	850.00	36,813.50
Jorge Miguel	Senior Manager	138.5	850.00	117,725.00
Jesse Hooker	Manager	44.1	750.00	33,060.00
Melody Song	Associate	5.8	625.00	3,625.00
	Sub-Total:	**249.1**		**$211,233.50**
	Administrative Discount:	-23.9		-18,893.50
	Voluntary Discount:			-68,340.00
	TOTAL:	**225.2**		**$124,000.00**
		Blended Rate:	**$550.67**	

Exhibit C

Summary Schedule of Time by Task Code

COMPENSATION BY PROJECT CATEGORY

Code	Project Category	Hours	Amount
1	Section 382 Tax Analysis	225.2	$192,340.00
2	BDO Retention / Fee Application/ Administrative	23.9	18,893.50
	Sub-Total	**249.1**	**$211,233.50**
	Administrative Discount:	-23.9	-18,893.50
	Voluntary Discount:		-68,340.00
	TOTAL:	**225.2**	**$124,000.00**

Exhibit D

Invoice

Wilson Creek Energy, LLC
RECAP OF PROFESSIONAL SERVICES
BDO USA P.C.'s First and Final Fee Application

Code	Date	Initials	Description	Hours	Rate	Amount
1	2/14/2025	J.M.	Prepared and reviewed of process for section 382 workpapers, equity roll forward and different public filing types to analyze.	1.5	$850.00	$1,275.00
1	2/18/2025	L.G.	Call with Jorge M. and Kevin W. discussed 382 analysis and remaining info outstanding.	0.5	850.00	425.00
1	2/18/2025	K.W.	Call with Jorge M. and Lucy G. discussed 382 analysis and remaining info outstanding.	0.5	1,150.00	575.00
1	2/18/2025	J.M.	Call with Kevin W. and Lucy G. discussed 382 analysis and remaining info outstanding.	0.5	850.00	425.00
1	2/18/2025	L.G.	Reviewed Company history.	2.8	850.00	2,380.00
1	2/18/2025	J.M.	Updated equity roll forward activity for years 2010 through 2024.	2.5	850.00	2,125.00
1	2/18/2025	J.M.	Reviewed historical financial statements, update to equity roll forward activity for years 2010 through 2024, and accounting for issuances, repurchase, stock splits of company's equity activity	2.2	850.00	1,870.00
1	2/18/2025	J.M.	Analyzed issuances, repurchase, stock splits of company's equity activity.	2.1	850.00	1,742.50
1	2/18/2025	K.W.	Reviewed related section 382 analysis as to understanding each tranche of NOLs and its history.	0.8	1,150.00	920.00
1	2/19/2025	L.G.	Call with Evan Blum, Jorge M., Kevin W., Mark Lindsay, and Michael Roeschenthaler regarding 382 analysis, information that remains outstanding and next steps.	0.5	850.00	425.00
1	2/19/2025	J.M.	Call with Evan Blum, Kevin W., Lucy G., Mark Lindsay, and Michael Roeschenthaler regarding 382 analysis, information that remains outstanding and next steps.	0.5	850.00	425.00
1	2/19/2025	K.W.	Call with Evan Blum, Jorge M., Lucy G., Mark Lindsay, and Michael Roeschenthaler regarding 382 analysis, information that remains outstanding and next steps.	0.5	1,150.00	575.00
1	2/19/2025	L.G.	Reviewed company NOL, history and filings.	3.3	850.00	2,805.00
1	2/19/2025	J.M.	Reviewed public filings.	2.4	850.00	2,040.00
1	2/19/2025	J.M.	Prepared list of open items.	0.3	850.00	255.00
1	2/19/2025	J.M.	Reviewed of PBS coals transaction and Mincorp acquisition history.	1.7	850.00	1,445.00
1	2/19/2025	J.M.	Analyzed information around company's historical transactions.	3.2	850.00	2,720.00
1	2/19/2025	J.M.	Reviewed Mincorp acquisition corp public filings and news reports to gain information around historical acquisitions.	1.4	850.00	1,190.00
1	2/20/2025	J.H.	Call with Jorge M. on section 382 study.	0.5	750.00	375.00
1	2/20/2025	J.M.	Call with Jesse H. on section 382 study.	0.5	850.00	425.00
1	2/20/2025	L.G.	Reviewed info provided by client and public documents.	1.5	850.00	1,275.00
1	2/20/2025	J.M.	Reviewed updates of work in progress and additional information required for completion.	0.5	850.00	425.00
1	2/21/2025	J.H.	Reviewed financial statement information to understand company history.	1.0	750.00	750.00
1	2/21/2025	J.M.	Reviewed historic shareholder information provided and Mincorp acquisition corp information requested around 2014 acquisition.	0.5	850.00	425.00
1	2/23/2025	J.H.	Updated workpapers for section 382 shift analysis for Corsa Coal.	1.3	750.00	975.00
1	2/23/2025	J.H.	Reviewed financial statements including significant transactions described therein and share capital rollforwards.	0.7	750.00	525.00
1	2/23/2025	J.H.	Prepared summary email on 2010 - 2017 transactions.	0.3	750.00	225.00
1	2/24/2025	J.H.	Call with Lucy G. and Jesse H. regarding owner shift analysis workstreams and PBCs.	0.5	750.00	375.00
1	2/24/2025	L.G.	Call with Jorge M. and Jesse H. regarding owner shift analysis workstreams and PBCs.	0.5	850.00	425.00
1	2/24/2025	J.M.	Call with Lucy G. and Jesse H. regarding owner shift analysis workstreams and PBCs.	0.5	850.00	425.00
1	2/24/2025	J.H.	Reviewed 2018 - 2024 financial statements.	0.6	750.00	450.00
1	2/24/2025	J.H.	Updated workpapers.	1.2	750.00	900.00
1	2/24/2025	J.M.	Reviewed data room files available.	0.5	850.00	425.00
1	2/24/2025	J.M.	Reviewed private placement documents.	0.8	850.00	637.50
1	2/24/2025	J.M.	Reviewed shift analysis workpapers for equity share increases/decreases for years 2013 -2018.	3.0	850.00	2,550.00

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1	2/25/2025	J.H.	Call with Jorge M. and Lucy G. regarding project status updates and workpapers.	1.2	750.00	900.00
1	2/25/2025	L.G.	Call with Jorge M. and Jesse H. regarding project status updates and workpapers. Joined late.	1.0	850.00	850.00
1	2/25/2025	J.M.	Call with Lucy G. and Jesse H. regarding project status updates and workpapers.	1.2	850.00	1,020.00
1	2/25/2025	J.H.	Updated the roll forward workpapers for shareholder listings.	1.0	750.00	750.00
1	2/25/2025	J.H.	Adjusting workpapers for S&P Capital and Early Warning Reports.	1.3	750.00	975.00
1	2/25/2025	J.M.	Reviewed equity activity workpapers for years 2019-2024.	3.0	850.00	2,550.00
1	2/25/2025	J.M.	Analyzed early warning reports for years prior to 2013.	1.6	850.00	1,360.00
1	2/26/2025	J.H.	Call with Jorge M. and Lucy G. regarding owner shift filings and cap IQ data.	0.4	750.00	300.00
1	2/26/2025	L.G.	Call with Jorge M. and Jesse H. regarding owner shift filings and cap IQ data.	0.4	850.00	340.00
1	2/26/2025	J.M.	Call with Lucy G. and Jesse H. regarding owner shift filings and cap IQ data.	0.4	850.00	340.00
1	2/26/2025	J.H.	Reviewed Mincorp 382 calculations.	0.5	750.00	375.00
1	2/26/2025	J.H.	Updated workpapers based on Capital IQ tie outs.	2.0	750.00	1,500.00
1	2/26/2025	J.H.	Reviewed annual proxy statements and updated workpapers for shareholder information.	1.5	750.00	1,125.00
1	2/26/2025	L.G.	Reviewed owner shift workpapers and filings.	0.6	850.00	510.00
1	2/26/2025	J.M.	Analyzed Mincorp 2014 information	1.8	850.00	1,530.00
1	2/26/2025	J.M.	Prepared Mincorp limitation estimate	3.2	850.00	2,720.00
1	2/26/2025	J.M.	Reviewed security acquisition filings for Corsa Coal Corp.	2.2	850.00	1,870.00
1	2/27/2025	J.H.	Call with Sean F. Lucy G., Kevin W. and Jorge M., discussed Section 382 history for Mincorp and its potential NUBIL.	0.5	750.00	375.00
1	2/27/2025	L.G.	Call with Sean F., Jorge M., Jesse H. and Kevin W., discussed Section 382 history for Mincorp and its potential NUBIL.	0.5	850.00	425.00
1	2/27/2025	J.M.	Call with Sean F., Lucy G., Jesse H. and Kevin W., discussed Section 382 history for Mincorp and its potential NUBIL.	0.5	850.00	425.00
1	2/27/2025	K.W.	Call with Sean F., Lucy G., Jesse H. and Jorge M., discussed Section 382 history for Mincorp and its potential NUBIL. Joined late.	0.3	1,150.00	345.00
1	2/27/2025	S.F.	Call with Lucy G., Kevin W., Jesse H. and Jorge M., discussed Section 382 history for Mincorp and its potential NUBIL.	0.5	1,150.00	575.00
1	2/27/2025	J.M.	Call with Lucy G. regarding Mincorp request list.	0.3	850.00	255.00
1	2/27/2025	L.G.	Call with Jorge M. regarding Mincorp request list.	0.3	850.00	212.50
1	2/27/2025	J.H.	Set up section 382 ownership shift model.	0.5	750.00	375.00
1	2/27/2025	L.G.	Reviewed Mincorp info request list.	0.3	850.00	212.50
1	2/27/2025	J.M.	Reviewed Corsa early warning filings	2.8	850.00	2,380.00
1	2/27/2025	J.M.	Reviewed Mincorp limit information available and information needed.	1.2	850.00	1,020.00
1	2/27/2025	J.M.	Reviewed Corsa filings and reconciliation of Lorito zebra.	1.8	850.00	1,530.00
1	2/28/2025	L.G.	Call with Jorge M. and Kevin W. - discussed potential ownership changes in 2013 and 2016 and related values, and next steps.	0.6	850.00	510.00
1	2/28/2025	J.M.	Call with Kevin W. and Lucy G. - discussed potential ownership changes in 2013 and 2016 and related values, and next steps.	0.8	850.00	680.00
1	2/28/2025	K.W.	Call with Jorge M. and Lucy G.- discussed potential ownership changes in 2013 and 2016 and related values, and next steps.	0.6	1,150.00	690.00
1	2/28/2025	J.M.	Call with Lucy G. for shift review and next steps.	0.7	850.00	595.00
1	2/28/2025	L.G.	Call with Jorge M. for shift review and next steps.	0.7	850.00	552.50
1	2/28/2025	L.G.	Reviewed scope.	0.3	850.00	212.50
1	2/28/2025	K.W.	Call with Evan Blum to discuss status of Section 382 analysis.	0.1	1,150.00	115.00
1	2/28/2025	J.M.	Analyzed shareholder filings.	1.4	850.00	1,190.00
1	2/28/2025	J.M.	Created model transactions from inception to 2015.	2.3	850.00	1,955.00
1	2/28/2025	J.M.	Created model transactions from 2015 to 2024.	2.1	850.00	1,785.00
1	3/2/2025	J.H.	Updated section 382 model.	0.5	750.00	375.00
1	3/2/2025	L.G.	Reviewed PBCs and Mincorp RBIL.	0.5	850.00	425.00
1	3/2/2025	J.M.	Prepared limit estimate for 2013 change date.	1.8	850.00	1,530.00

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1	3/2/2025	J.M.	Prepared limit estimate for Mincorp 2014 change date.	1.7	850.00	1,445.00
1	3/3/2025	J.H.	Call with Lucy G., Sean F., Jorge M. and Kevin W. to discuss draft limitations.	1.5	750.00	1,125.00
1	3/3/2025	K.W.	Call with Lucy G., Sean F., Jorge M. and Jesse H. to discuss draft limitations; dropped early.	1.3	1,150.00	1,495.00
1	3/3/2025	S.F.	Call with Jesse H., Jorge M., Lucy G. and Kevin W. to discuss draft limitations.	1.5	1,150.00	1,725.00
1	3/3/2025	L.G.	Call with Jesse H., Sean F., Jorge M. and Kevin W. to discuss draft limitations; dropped early.	1.3	850.00	1,062.50
1	3/3/2025	J.M.	Call with Jesse H., Sean F., Lucy G. and Kevin W. to discuss draft limitations.	1.5	850.00	1,275.00
1	3/3/2025	J.H.	Call with Sean F., Lucy G. and Jorge M. on limitation calculations, deductible liabilities.	0.5	750.00	375.00
1	3/3/2025	L.G.	Call with Sean F., Jesse H. and Jorge M. on limitation calculations, deductible liabilities.	0.5	850.00	425.00
1	3/3/2025	S.F.	Call with Jorge H., Lucy G. and Jorge M. on limitation calculations, deductible liabilities.	0.5	1,150.00	575.00
1	3/3/2025	J.M.	Call with Sean F., Lucy G. and Jesse H. on limitation calculations, deductible liabilities.	0.5	850.00	425.00
1	3/3/2025	L.G.	Call with Jorge M to discuss draft limitations.	0.5	850.00	425.00
1	3/3/2025	J.M.	Call with Lucy G. to discuss draft limitations.	0.5	850.00	425.00
1	3/3/2025	K.W.	Discussions with Evan Blum regarding NOL analysis.	0.3	1,150.00	345.00
1	3/3/2025	L.G.	Reviewed information request list correspondence.	1.0	850.00	850.00
1	3/3/2025	J.M.	Reviewed of historical limit estimate.	1.7	850.00	1,445.00
1	3/3/2025	J.M.	Reviewed historical WCH returns.	1.7	850.00	1,445.00
1	3/3/2025	J.M.	Reviewed trial balances and depreciation reports.	1.8	850.00	1,530.00
1	3/3/2025	S.F.	Reviewed 382 limitation calculations.	1.0	1,150.00	1,150.00
1	3/4/2025	J.H.	Call with Jorge M. to update on 382 limit changes.	0.5	750.00	375.00
1	3/4/2025	J.M.	Call with Jesse H. to update on 382 limit changes.	0.5	850.00	425.00
1	3/4/2025	J.H.	Updated limitation calculations based on calls, contingent liabilities research.	1.5	750.00	1,125.00
1	3/4/2025	L.G.	Reviewed information request list.	0.1	850.00	85.00
1	3/4/2025	J.M.	Reviewed Mincorp limit calculation.	0.5	850.00	425.00
1	3/4/2025	J.M.	Reviewed Mincorp historical deduction information.	0.7	850.00	595.00
1	3/5/2025	J.H.	Call with Jorge M. and Jesse H. regarding Mincorp section 382 analysis.	0.5	750.00	375.00
1	3/5/2025	L.G.	Call with Jorge M. and Jesse H. regarding Mincorp section 382 analysis.	0.5	850.00	425.00
1	3/5/2025	J.M.	Call with Lucy G. and Jesse H. regarding Mincorp section 382 analysis.	0.5	850.00	425.00
1	3/5/2025	J.H.	Call with Sean F. and Jesse M. on Mincorp section 382 Analysis.	1.5	750.00	1,125.00
1	3/5/2025	S.F.	Call with Jesse H., Jorge M. on Mincorp section 382 Analysis; dropped early.	1.0	1,150.00	1,150.00
1	3/5/2025	J.M.	Call with Sean F. and Jesse H. on Mincorp section 382 Analysis.	1.5	850.00	1,275.00
1	3/5/2025	L.G.	Reviewed Mincorp 382 analysis.	0.8	850.00	680.00
1	3/5/2025	J.M.	Reviewed of Mincorp limitation.	1.2	850.00	1,020.00
1	3/5/2025	J.M.	Reviewed Mincorp PPA.	1.9	850.00	1,615.00
1	3/5/2025	J.M.	Analyzed trial balances and tax provision.	0.9	850.00	765.00
1	3/5/2025	J.M.	Prepared summary for tax provision.	1.4	850.00	1,190.00
1	3/6/2025	J.M.	Reviewed new information provided by client.	1.3	850.00	1,105.00
1	3/6/2025	J.M.	Updated Mincorp limitation.	0.8	850.00	680.00
1	3/6/2025	J.M.	Prepared July 2013 limit calculation.	3.5	850.00	2,975.00
1	3/6/2025	K.W.	Call with Jorge M, Lucy G. and Sean F. regarding updated RBIL calculations.	0.5	1,150.00	575.00
1	3/6/2025	L.G.	Call with Jorge M, Kevin W. and Sean F. regarding updated RBIL calculations.	0.5	850.00	425.00
1	3/6/2025	S.F.	Call with Jorge M, Lucy G. and Kevin W. regarding updated RBIL calculations.	0.5	1,150.00	575.00
1	3/6/2025	J.M.	Call with Kevin W., Lucy G. and Sean F. regarding updated RBIL calculations.	0.5	850.00	425.00
1	3/7/2025	J.H.	Call with Jorge M., Lucy G., Sean F. and Kevin W. on section 382 analysis and limitation update.	0.5	750.00	375.00

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1	3/7/2025	L.G.	Call with Jorge M., Jesse H., Sean F. and Kevin W. on section 382 analysis and limitation update.	0.5	850.00	425.00
1	3/7/2025	J.M.	Call with Lucy G., Jesse H., Sean F. and Kevin W. on section 382 analysis and limitation update.	0.5	850.00	425.00
1	3/7/2025	J.M.	Prepared summary of attribute available potential.	0.5	850.00	425.00
1	3/7/2025	S.F.	Call with Jorge M., Lucy G. and Kevin W. regarding 382 NUBIG/NUBIL.	0.5	1,150.00	575.00
1	3/10/2025	J.H.	Call with Jorge M. and Lucy G. regarding 2025 limitation calculation.	0.5	750.00	375.00
1	3/10/2025	L.G.	Call with Jorge M. and Jesse H. regarding 2025 limitation calculation.	0.5	850.00	425.00
1	3/10/2025	J.M.	Call with Lucy G. and Jesse H. regarding 2025 limitation calculation.	0.5	850.00	425.00
1	3/10/2025	S.F.	Call with Lucy G., Jorge M. and Jesse H. regarding NUBIL/RBIL rollout.	0.5	1,150.00	575.00
1	3/10/2025	J.H.	Call with Sean F., Jorge M. and Lucy G. regarding NUBIL/RBIL rollout.	0.5	750.00	375.00
1	3/10/2025	L.G.	Call with Sean F., Jorge M. and Jesse H. regarding NUBIL/RBIL rollout.	0.5	850.00	425.00
1	3/10/2025	J.M.	Call with Sean F., Lucy G. and Jesse H. regarding NUBIL/RBIL rollout.	0.5	850.00	425.00
1	3/10/2025	K.W.	Drafted summary of unadjusted Section 382 base limitation and shared it with Evan Blum, Mark Lindsay, and Michael J. Roeschenthaler.	0.5	1,150.00	575.00
1	3/11/2025	L.G.	Communicated with team regarding project status.	0.1	850.00	85.00
1	3/12/2025	J.H.	Updated utilization rollforward schedule.	1.0	750.00	750.00
1	3/12/2025	K.W.	Reviewed NOL analysis.	0.5	1,150.00	575.00
1	3/13/2025	J.H.	Updated rollforward utilization schedule.	1.0	750.00	750.00
1	3/13/2025	J.M.	Reviewed information for 2025 hypo limit.	0.5	850.00	425.00
1	3/14/2025	J.H.	Prepared NUBIG and Limit calculation for hypothetical 2025 ownership change.	2.5	750.00	1,875.00
1	3/14/2025	J.M.	Reviewed NOL summary for historic limits.	0.8	850.00	680.00
1	3/17/2025	J.H.	Calls with Lucy G. and Jorge M. regarding limitation review; dropped early.	0.3	750.00	247.50
1	3/17/2025	L.G.	Calls with Jesse H. and Jorge M. regarding limitation review.	0.5	850.00	425.00
1	3/17/2025	L.G.	Reviewed limitations.	0.3	850.00	255.00
1	3/17/2025	J.M.	Calls with Jesse H. and Lucy G. regarding limitation review.	0.5	850.00	425.00
1	3/17/2025	J.M.	Reviewed 2025 limit calculation.	1.9	850.00	1,615.00
1	3/17/2025	J.M.	Reviewed simplified utilization summary.	1.4	850.00	1,190.00
1	3/18/2025	J.H.	Call with Jorge M., Kevin W., Lucy G. and Sean F. on hypothetical utilization rollforward.	0.5	750.00	375.00
1	3/18/2025	J.M.	Call with Jesse H., Kevin W., Lucy G. and Sean F. on hypothetical utilization rollforward.	0.5	850.00	425.00
1	3/18/2025	S.F.	Call with Jorge M., Kevin W., Lucy G. and Jesse H. on hypothetical utilization rollforward.	0.5	1,150.00	575.00
1	3/18/2025	L.G.	Call with Jorge M., Kevin W., Jesse H. and Sean F. on hypothetical utilization rollforward.	0.5	850.00	425.00
1	3/18/2025	J.M.	Reviewed summary amount and hypothetical limitation.	0.8	850.00	680.00
1	3/18/2025	J.M.	Reviewed open items remaining and next steps.	0.4	850.00	340.00
1	3/19/2025	J.H.	Updated limitation calculations for items discussed on call on 3/18/2025.	0.5	750.00	375.00
1	3/19/2025	L.G.	Reviewed project correspondence.	0.3	850.00	255.00
1	3/20/2025	J.H.	Updated NUBIL and hypothetical RBIL calculations.	1.5	750.00	1,125.00
1	3/21/2025	J.M.	Reviewed RBIL updates.	0.8	850.00	680.00
1	3/24/2025	J.H.	Call with Sean F., Lucy G. and Jorge M. on memo and other remaining open items.	0.5	750.00	375.00
1	3/24/2025	L.G.	Call with Sean F., Jorge M. & Jesse H. on memo and other remaining open items.	0.5	850.00	425.00
1	3/24/2025	J.M.	Call with Sean F., Lucy G. and Jesse H. on memo and other remaining open items.	0.5	850.00	425.00
1	3/24/2025	J.M.	Call with Lucy G. regarding next steps.	0.2	850.00	170.00
1	3/24/2025	L.G.	Call with Jorge M. regarding next steps.	0.2	850.00	170.00
1	3/24/2025	J.M.	Reviewed RBIL schedule updates.	0.6	850.00	510.00
1	3/25/2025	J.H.	Updated NOL utilization rollforward schedule.	2.0	750.00	1,500.00

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1	3/25/2025	J.H.	Updated limitation footnotes.	0.5	750.00	375.00
1	3/25/2025	J.H.	Updated summary of tax attributes excel page.	0.5	750.00	375.00
1	3/26/2025	J.H.	Updated Memorandum and reviewed NOL information.	1.8	750.00	1,350.00
1	3/26/2025	J.H.	Sent analysis to Jorge M.	0.2	750.00	150.00
1	4/1/2025	J.M.	Reviewed limit calculation updates for 2013 and 2014 limits.	1.8	850.00	1,530.00
1	4/2/2025	J.H.	Updated rollforward schedule based on Jorge M.'s comments.	0.2	750.00	150.00
1	4/2/2025	J.H.	Call with Jorge M. and Lucy G. regarding project status.	0.3	750.00	225.00
1	4/2/2025	L.G.	Call with Jorge M. and Jesse H. regarding project status.	0.3	850.00	255.00
1	4/2/2025	J.M.	Call with Lucy G. and Jesse H. regarding project status.	0.3	850.00	255.00
1	4/2/2025	J.M.	Reviewed limit calculation utilization schedule.	1.5	850.00	1,275.00
1	4/2/2025	J.M.	Updated memo.	0.8	850.00	680.00
1	4/3/2025	J.M.	Reviewed and updated utilization schedule.	3.5	850.00	2,975.00
1	4/4/2025	J.H.	Call on RBIL presentation with Jorge M., Lucy G. and Sean F.	0.5	750.00	375.00
1	4/4/2025	L.G.	Call on RBIL presentation with Jorge M., Jess H. and Sean F.	0.5	850.00	425.00
1	4/4/2025	J.M.	Call on RBIL presentation with Jesse H., Lucy G. and Sean F.	0.5	850.00	425.00
1	4/4/2025	S.F.	Call on RBIL presentation with Jorge M., Lucy G. and Jesse H.	0.5	1,150.00	575.00
1	4/4/2025	J.M.	Prepared utilization schedule.	1.8	850.00	1,530.00
1	4/8/2025	J.H.	Updated RBIL presentation based on 4/4/2025 call.	1.0	750.00	750.00
1	4/8/2025	J.M.	Reviewed historical tax returns.	0.6	850.00	510.00
1	4/8/2025	S.F.	Reviewed and commented on 382 RBIL utilization schedule.	2.0	1,150.00	2,300.00
1	4/14/2025	J.H.	Updated utilization schedule.	1.0	750.00	750.00
1	4/14/2025	J.M.	Reviewed and updated memorandum for 382 analysis.	2.1	850.00	1,785.00
1	4/14/2025	J.M.	Reviewed and updated limit calculation.	2.6	850.00	2,210.00
1	4/15/2025	J.H.	Call with Sean F., Lucy G. and Jorge M. regarding 382 limitations and RBIL.	1.0	750.00	750.00
1	4/15/2025	L.G.	Call with Sean F., Jesse H., and Jorge M. regarding 382 limitation and RBIL; dropped early.	0.8	850.00	680.00
1	4/15/2025	J.M.	Call with Sean F., Jesse H. and Lucy G. regarding 382 limits and RBIL.	1.0	850.00	850.00
1	4/15/2025	S.F.	Call with Lucy G., Jesse H. and Jorge M. regarding 382 limitations and RBIL.	1.0	1,150.00	1,150.00
1	4/15/2025	J.H.	Call with Jorge M., Lucy G. and Kevin W. - discussed 382 deliverable and timing.	0.5	750.00	375.00
1	4/15/2025	L.G.	Call with Jorge M., Kevin W. and Jesse H. - discussed 382 deliverable and timing.	0.5	850.00	425.00
1	4/15/2025	J.M.	Call with Kevin W., Lucy G. and Jesse H. - discussed 382 deliverable and timing.	0.5	850.00	425.00
1	4/15/2025	K.W.	Call with Jorge M., Lucy G. and Jesse Hooker - discussed 382 deliverable and timing.	0.5	1,150.00	575.00
1	4/15/2025	J.M.	Reviewed utilization schedule.	0.5	850.00	425.00
1	4/28/2025	J.H.	Updated Wilson Creek NUBIL calculations for interest deduction.	1.0	750.00	750.00
1	4/29/2025	J.H.	Updated Memorandum for RBIL amounts.	0.7	750.00	525.00
1	4/29/2025	J.H.	Created hypothetical utilization rollout for illustrative purposes only.	0.8	750.00	600.00
1	4/30/2025	J.M.	Reviewed updates to WCH limit calculation.	1.2	850.00	1,020.00
1	4/30/2025	J.M.	Reviewed updates to Mincorp limit calculation & utilization schedule.	1.7	850.00	1,445.00
1	4/30/2025	J.M.	Reviewed memorandum.	1.4	850.00	1,190.00
1	5/6/2025	L.G.	Call with Jorge M. to discuss limits and memo review.	1.8	850.00	1,530.00
1	5/6/2025	L.G.	Reviewed limitations and memo.	1.5	850.00	1,232.50
1	5/6/2025	J.M.	Call with Lucy G. to review memo and limit calculations.	1.8	850.00	1,530.00
1	5/6/2025	J.M.	Updated limitation calculation file for consolidation.	0.3	850.00	255.00
1	5/6/2025	J.M.	Updated billing analysis.	1.8	850.00	1,530.00
1	5/7/2025	L.G.	Call with Jorge M. to discuss limits and memo review.	1.5	850.00	1,275.00
1	5/7/2025	L.G.	Reviewed memo and limitations.	1.5	850.00	1,275.00
1	5/7/2025	J.M.	Call with Lucy G. to review memo and owner shift analysis.	1.5	850.00	1,275.00
1	5/8/2025	J.M.	Updated memorandum for review notes	2.8	850.00	2,380.00
1	5/12/2025	L.G.	Reviewed memo and limitations.	2.8	850.00	2,337.50
1	5/12/2025	J.M.	Updated limitation calculation for review comments.	2.9	850.00	2,465.00
1	5/12/2025	J.M.	Call with Sean F. to discuss updates to analysis.	0.5	850.00	425.00
1	5/19/2025	L.G.	Call with Jorge M. to discuss limitation calculation.	1.0	850.00	850.00
1	5/19/2025	J.M.	Call with Lucy G. to discuss limitation calculation.	1.0	850.00	850.00
1	5/19/2025	J.M.	Updated limitation calculation.	0.5	850.00	425.00

Exhibit D

Wilson Creek Energy, LLC
RECAP OF PROFESSIONAL SERVICES
BDO USA P.C.'s First and Final Fee Application

Code	Date	Initials	Description	Hours	Rate	Amount
1	5/20/2025	L.G.	Call with Jorge M. and Sean F. to discuss 2014 limitation.	0.5	850.00	425.00
1	5/20/2025	L.G.	Reviewed limitation calculation.	0.8	850.00	680.00
1	5/20/2025	J.M.	Call with Lucy G. and Sean F. to discuss 2014 limitation.	0.5	850.00	425.00
1	5/20/2025	J.M.	Reviewed historic tax returns for deduction information.	0.9	850.00	765.00
1	5/20/2025	J.M.	Updated limitation calculation.	1.7	850.00	1,445.00
1	5/20/2025	J.M.	Updated memorandum for changes to limitation.	1.3	850.00	1,105.00
1	5/20/2025	S.F.	Call with Lucy G. and Jorge M. to discuss 2014 limitation.	0.5	1,150.00	575.00
1	5/20/2025	S.F.	Review updated 382 files.	0.5	1,150.00	575.00
2	2/17/2025	J.M.	Prepared client acceptance procedures.	0.5	850.00	425.00
2	2/17/2025	J.M.	Finalized client acceptance approval.	0.2	850.00	170.00
2	2/17/2025	J.M.	Prepared project charge code.	0.3	850.00	255.00
2	3/3/2025	L.G.	Call with Melody S. regarding Corsa Coal's initial fee application.	0.2	850.00	136.00
2	3/3/2025	M.S.	Call with Lucy G. regarding Corsa Coal's initial fee application.	0.4	625.00	250.00
2	3/4/2025	M.S.	Reviewed exhibit for BDO April fee application.	0.3	625.00	187.50
2	3/12/2025	J.H.	Billing and status update call with Jorge M. and Lucy G.	0.5	750.00	375.00
2	3/12/2025	L.G.	Billing and status update call with Jorge M. and Jesse H.	0.5	850.00	425.00
2	3/12/2025	J.M.	Billing and status update call with Lucy G. and Jesse H.	0.5	850.00	425.00
2	3/12/2025	J.H.	Reviewed billing.	0.3	750.00	187.50
2	3/28/2025	M.S.	Prepared BDO fee application exhibit.	0.2	625.00	125.00
2	4/3/2025	M.S.	Reviewed March entries of BDO initial fee application exhibit.	1.0	625.00	625.00
2	5/5/2025	L.G.	Billing updates and project admin.	1.2	850.00	1,020.00
2	5/5/2025	M.S.	Emailed reminder for time entry.	0.1	625.00	62.50
2	5/6/2025	M.S.	Prepared April fee application.	0.2	625.00	125.00
2	5/7/2025	J.H.	Project admin.	0.5	750.00	375.00
2	5/7/2025	J.M.	Updated billing analysis.	0.8	850.00	680.00
2	5/7/2025	M.S.	Prepared April fee application.	0.7	625.00	437.50
2	5/8/2025	L.G.	Reviewed billing and project admin.	0.5	850.00	425.00
2	5/8/2025	M.S.	Prepared April fee application.	2.3	625.00	1,437.50
2	5/9/2025	J.M.	Reviewed billing.	1.8	850.00	1,530.00
2	5/9/2025	M.S.	Made adjustments to the fee application exhibit.	0.4	625.00	250.00
2	5/12/2025	L.G.	Reviewed billing and project admin.	3.5	850.00	2,975.00
2	5/12/2025	J.M.	Reviewed billing.	3.3	850.00	2,805.00
2	5/12/2025	M.S.	Call with Jared S. to discuss status of draft fee application.	0.1	625.00	62.50
2	5/13/2025	L.G.	Reviewed billing and project admin.	0.3	850.00	255.00
2	5/13/2025	J.M.	Reviewed fee application.	0.5	850.00	425.00
2	5/13/2025	M.S.	Emailed project leader regarding fee application.	0.1	625.00	62.50
2	5/14/2025	L.G.	Call with Jorge M. to discuss billing.	0.3	850.00	255.00
2	5/14/2025	J.M.	Call with Lucy G. to discuss fee application.	0.3	850.00	255.00
2	5/14/2025	J.M.	Reviewed billing.	0.8	850.00	680.00
2	5/14/2025	J.M.	Updated fee application.	0.9	850.00	765.00
2	5/16/2025	L.G.	Reviewed billing and project admin.	0.1	850.00	85.00
2	5/16/2025	L.G.	Call with Jorge M. and Jared S. to discuss billing fee application.	0.2	850.00	170.00
2	5/16/2025	J.M.	Call with Lucy G. and Jared S. to discuss fee application.	0.2	850.00	170.00
			Sub-Total	**249.1**		**$211,233.50**
			Admin Discount	**(23.9)**		**-18,893.50**
			Voluntary Discount:			**-68,340.00**
			TOTAL:	**225.2**		**$124,000.00**

Wilson Creek Energy, LLC
RECAP OF PROFESSIONAL SERVICES
BDO USA P.C.'s First and Final Fee Application

Code	Date	Initials	Description	Hours	Rate	Amount

SUMMARY BY PROFESSIONAL:

Initials	Name	Hours	Rate	Amount
S.F.	Sean Finn	11.0	$1,150.00	$12,650.00
K.W.	Kevin Wilkes	6.4	1,150.00	7,360.00
L.G.	Lucy Germano	43.3	850.00	36,813.50
J.M.	Jorge Miguel	138.5	850.00	117,725.00
J.H.	Jesse Hooker	44.1	750.00	33,060.00
M.S.	Melody Song	5.8	625.00	3,625.00
	Sub-Total	**249.1**		**$211,233.50**
	Administrative Discount:	**(23.9)**		**-18,893.50**
	Voluntary Discount:			**-68,340.00**
	TOTAL:	**225.2**		**$124,000.00**
	Blended Rate:		**$550.67**	

SUMMARY BY PROJECT CATEGORY:

Code	Project Category	Hours	Amount
1	Section 382 Tax Analysis	225.2	$192,340.00
2	BDO Retention / Fee Application/ Administrative	23.9	18,893.50
	Sub-Total:	**249.1**	**$211,233.50**
	Administrative Discount:	**43.3**	**-18,893.50**
	Voluntary Discount:		**-68,340.00**
	TOTAL:	**292.4**	**$124,000.00**

Exhibit E

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In Re: **WILSON CREEK ENERGY, LLC, *et al.*,**[1] **Debtors.**	**Case No.: 25-70001-JAD** **Chapter 11** ***Jointly Administered***
WILSON CREEK ENERGY, LLC, *et al.*, **Movant,** **v.** **NO RESPONDENT.**	**Doc. No.:** **Hearing Date:** **Hearing Time:** **Response Deadline:**

ORDER OF THE COURT

AND NOW, this ____ day of ______________, 2025, upon due consideration of the foregoing *Expedited Final Fee Application of BDO USA, P.C., for Payment of Compensation and Reimbursement of Expenses for the Period of January 27, 2025 through June 3, 2025* (the "Application") filed by BDO USA, P.C., tax services consultants to the above-captioned debtors (collectively, the "Debtors"), and the Court having reviewed the Application and any objections filed thereto; and the Court finding that: (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (ii) venue of these chapter 11 cases and the Application is proper under 28 U.S.C. §§ 1408 and 1409; (iii) notice of the Application, the opportunity to object, and for the hearing thereon was provided and sufficient under the circumstances; and (iv) based on the

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number are: Wilson Creek Energy, LLC (6202); Wilson Creek Holdings, Inc. (7733); Maryland Energy Resources, LLC (5299); Mincorp Acquisition Corp. (4858); Mincorp Inc. (5688); PBS Coals, Inc. (2413); Roxcoal, Inc. (3768); Quecreek Mining, Inc. (1745), Croner, Inc. (0529); Elk Lick Energy, Inc. (8551); and Corsa Coal Corp. (0027). The Debtors' address is 1576 Stoystown Road, Friedens, Pennsylvania 15541.

forgoing, no further notice or hearing is required and good cause exists to grant the relief requested in the Application,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is **APPROVED** as set forth herein.

2. BDO USA, P.C. ("BDO"), is allowed final compensation for professional services rendered to the Debtors during the Final Application Period in the amount of $124,000.00[2].

3. The Debtors are authorized to forthwith pay BDO $124,000.00, representing the total compensation sought in connection with this Application for professional services rendered to the Debtors during the Final Application Period.

4. BDO is allowed final compensation for prospective professional services rendered to the Debtors in accordance with and up the amounts approved under the Extended Wind Down Budget and the Second Cash Collateral Stipulation, provided that BDO shall file with the Court a final statement of actual fees and expenses rendered during period of June 4, 2025 through and including the date of dismissal these Chapter 11 Cases.

5. This Court retains jurisdiction with respect to all matters arising from or related to the implementation and/or interpretation of this Order.

Prepared by: /s/ Michael J. Roeschenthaler
Michael J. Roeschenthaler, Counsel to the Debtors

BY THE COURT

____
The Honorable Jeffrey A. Deller
United States Bankruptcy Court

[2] This amount reflects a voluntary discount of $87,233.50 being applied against the Expedited Final Fee Application of BDO USA, P.C.'s for payment of compensation and reimbursement of expenses for the period from January 27, 2025 through June 3, 2025.

Exhibit F

Expedited Scheduling Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In Re:	**Case No.: 25-70001-JAD**
WILSON CREEK ENERGY, LLC, *et al.,*[1]	**Chapter 11**
Debtors.	***Jointly Administered***
WILSON CREEK ENERGY, LLC, *et al.,*	**Doc. No.:**
Movant,	**Related to Document No.**
v.	**Hearing Date:**
Respondents.	**Hearing Time:**
	Response Deadline:

ORDER SETTING EXPEDITED HEARING AND RESPONSE DEADLINE REGARDING FINAL FEE APPLICATION OF BDO CONSULTING GROUP, LLC, FOR PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD OF JANUARY 6, 2025 THROUGH JUNE 3, 2025

AND NOW, this ____ day of __________________, ***2025,*** **NOTICE IS HEREBY GIVEN THAT** a ***Request for an Expedited Hearing*** to consider entry of the *Final Fee Application of BDO Consulting Group, LLC for Payment of Compensation and Reimbursement of Expenses for the Period of January 6, 2025 Through June 3, 2025 and Request for Expedited Hearing* (the "Application") filed in the above-referenced case:

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number are: Wilson Creek Energy, LLC (6202); Wilson Creek Holding, Inc. (7733); Maryland Energy Resource, LLC (5299); Mincorp Acquisition Corp. (4858); Mincorp Inc. (5688); PBS Coals, Inc. (2413); Roxcoal, Inc. (3768); Quecreek Mining, Inc. (1745), Croner, Inc. (0529); Elk Lick Energy, Inc. (8551); and Corsa Coal Corp. (0027). The Debtors' address is 1576 Stoystown Road, Friedens, Pennsylvania 15541.

On or before* ____, *responses to the request for approval of the Application shall be filed with the Clerk of the Bankruptcy Court and served on the parties in interest.

A hearing will be held on* __________________________ *at* ________ __.*M (EST) before Judge Jeffery A. Deller in Courtroom D, 54th Floor, U.S. Steel Tower, 600 Grant Street, Pittsburgh, PA 15219. Unless otherwise ordered, parties may also appear for non-evidentiary matters remotely by utilizing the Zoom video conference platform ("Zoom"). To participate in the hearing via Zoom, use the following link no later than ten (10) minutes prior to your scheduled hearing time: https://www.zoomgov.com/j/16009283473, or alternatively, you may use the following Meeting ID: 160 0928 3473. All participants appearing remotely via Zoom or otherwise must comply with the Notice of Temporary Modification of Procedures Before the Honorable Jeffery A. Deller For Matters Scheduled On or After November 1, 2023 ("Judge Deller's Zoom Procedures"), which can be found on the Court's website at https://www.pawb.uscourts.gov/content/judge-jeffery-deller. Persons without video conferencing capabilities must immediately contact Chambers staff at (412) 644-4710 to make alternate arrangements if they desire to participate remotely. Absent emergency circumstances, such arrangements must be made no later than three (3) business days prior to the hearing. All persons are also reminded that pursuant to the Court's Notice and Order, and as set forth in Judge Deller's Zoom Procedures, the public's recording or duplication of any audio or video of the hearing is strictly prohibited.

The Debtors shall serve a copy of this completed Scheduling Order and the Application by (1) overnight mail **or** (2) facsimile **or** (3) email (separate from CM/ECF) in accordance with the

Case Management Order [Doc. No. 39]. The Debtors shall immediately file a certificate of service indicating such service.

Prepared by: */s/ Michael J. Roeschenthaler*
Michael J. Roeschenthaler, Counsel to the Debtors

BY THE COURT:

____
Honorable Jeffery A. Deller
United States Bankruptcy Court