

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:

NEW WEI, INC., *et al.*,¹

Debtors.

Chapter 7

Case No. 15-02741-TOM7

Jointly Administered

**SUMMARY OF ELEVENTH MONTHLY FEE APPLICATION OF
DIRECT FEE REVIEW LLC FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM
OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

Name of Applicant:

Direct Fee Review LLC

Authorized to Provide Professional Services
to:

Debtors and Debtors-in-Possession

Date of Retention:

Effective as of May 22, 2017

Period for which compensation and
reimbursement is sought:

October 1, 2024 through September 30, 2025

Amount of Compensation sought as
actual, reasonable and necessary:

\$2,480.00

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: New WEI, Inc. (f/k/a Walter Energy, Inc.) (9953); Atlantic Development and Capital, LLC (8121); Atlantic Leaseco, LLC (5308); Blue Creek Coal Sales, Inc. (6986); Blue Creek Energy, Inc. (0986); New WEI 7, LLC (f/k/a J.W. Walter, Inc.) (0648); Jefferson Warrior Railroad Company, Inc. (3200); New WEI 2, LLC (f/k/a Jim Walter Homes, LLC) (4589); New WEI 13, Inc. (f/k/a Jim Walter Resources, Inc.) (1186); Maple Coal Co., LLC (6791); Sloss-Sheffield Steel & Iron Company (4884); SP Machine, Inc. (9945); Taft Coal Sales & Associates, Inc. (8731); Tuscaloosa Resources, Inc. (4869); V Manufacturing Company (9790); New WEI 19, LLC (f/k/a Walter Black Warrior Basin LLC) (5973); New WEI 18, Inc. (f/k/a Walter Coke, Inc.) (9791); New WEI 22 LLC (f/k/a Walter Energy Holdings, LLC) (1596); New WEI 20, LLC (f/k/a Walter Exploration & Production LLC) (5786); New WEI 1, Inc. (f/k/a Walter Home Improvement, Inc.) (1633); New WEI 6 Company (f/k/a Walter Land Company) (7709); New WEI 16, Inc. (f/k/a Walter Minerals, Inc.) (9714); and New WEI 21, LLC (f/k/a Walter Natural Gas, LLC) (1198). The location of the Debtors' corporate headquarters is 2100 Southbridge Parkway, Suite 650, Birmingham, Alabama 35209.



This is a monthly application.

This application includes 0.7 hours and \$140.00 in fees incurred in connection with the preparation of fee applications.

Prior Applications:

Date Filed / Docket No	Fee Period	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses	Order Entered
10/22/18 3341	1/1/18 through 9/30/18	\$2,060.00	\$35.00	\$2,060.00	\$35.00	12/3/18
2/7/19 3383	10/1/18 through 1/31/19	\$2,680.00	\$0.00	\$2,060.00	\$0.00	3/13/19
5/6/19 3432	2/1/19 through 4/30/19	\$2,120.00	\$0.00	\$2,120.00	\$0.00	6/14/19
12/20/19 3588	5/1/19 through 11/30/19	\$3,760.00	\$42.50	\$3,760.00	\$42.50	1/28/20
5/27/20 3631	12/1/19 through 4/30/20	\$2,680.00	\$0.00	\$2,680.00	\$0.00	7/23/20
1/15/21 3716	5/1/20 through 12/31/20	\$2,740.00	\$0.00	\$2,740.00	\$0.00	3/16/21
1/18/22 3754	1/1/21 through 12/31/21	\$2,920.00	\$0.00	\$2,920.00	\$0.00	3/1/22
1/26/23 3853	1/1/22 through 12/31/22	\$2,700.00	\$0.00	\$2,700.00	\$0.00	8/26/24
10/9/24 3889	1/1/22 through 12/31/22	\$2,480.00	\$0.00	\$2,480.00	\$0.00	12/4/24

Compensation by individual:

Name	Position	Hourly Billing Rate	Total Hours Billed	Total Compensation
WJ Dryer (WJD)	Auditor	\$ 200.00	4.7	\$ 940.00
DF Oliver (DFO)	Auditor	\$ 200.00	4.2	\$ 840.00
Total			8.9	\$ 1,780.00

Cumulative Compensation Summary by Project Category:

Project Category	Total Hours for the Period 10/1/24 through 9/30/25	Total Hours from the Petition Date	Total Fees for the Period 10/1/24 through 9/30/25	Total Fees from the Petition Date
Auditing	8.2	121.2	\$ 1,640.00	\$ 24,240.00
Fee Application	0.7	8.4	\$ 140.00	\$ 1,680.00
Total	8.9	129.6	\$ 1,780.00	\$ 25,920.00

Cumulative Expense Summary:

Expense Category	Total Expense for the Period 10/1/24 through 9/30/25	Total Expense from the Petition Date
Court call	\$ 0.00	\$ 77.50
Delivery	\$ 0.00	\$ 0.00
Postage	\$ 0.00	\$ 0.00
PACER	\$ 0.00	\$ 0.00
Supplies	\$ 0.00	\$ 0.00
Mileage	\$ 0.00	\$ 0.00
Tolls	\$ 0.00	\$ 0.00
Parking	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 77.50

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:

NEW WEI, INC., *et al.*,¹

Debtors.

Chapter 7

Case No. 15-02741-TOM7

Jointly Administered

**ELEVENTH MONTHLY FEE APPLICATION OF DIRECT FEE REVIEW LLC FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, Direct Fee Review LLC (hereinafter "DFR") hereby moves this Court for reasonable compensation for professional services rendered as Fee Examiner to the above-captioned Debtors and Debtors-in-Possession (the "Debtors") in the amount of \$2,480.00 together with reimbursement for actual and necessary expenses incurred in the amount of \$0.00 for the period commencing October 1, 2024 through and including September 30, 2025 (the "Fee Period"). In support of its Application, DFR respectfully represents the following:

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: New WEI, Inc. (f/k/a Walter Energy, Inc.) (9953); Atlantic Development and Capital, LLC (8121); Atlantic Leaseco, LLC (5308); Blue Creek Coal Sales, Inc. (6986); Blue Creek Energy, Inc. (0986); New WEI 7, LLC (f/k/a J.W. Walter, Inc.) (0648); Jefferson Warrior Railroad Company, Inc. (3200); New WEI 2, LLC (f/k/a Jim Walter Homes, LLC) (4589); New WEI 13, Inc. (f/k/a Jim Walter Resources, Inc.) (1186); Maple Coal Co., LLC (6791); Sloss-Sheffield Steel & Iron Company (4884); SP Machine, Inc. (9945); Taft Coal Sales & Associates, Inc. (8731); Tuscaloosa Resources, Inc. (4869); V Manufacturing Company (9790); New WEI 19, LLC (f/k/a Walter Black Warrior Basin LLC) (5973); New WEI 18, Inc. (f/k/a Walter Coke, Inc.) (9791); New WEI 22 LLC (f/k/a Walter Energy Holdings, LLC) (1596); New WEI 20, LLC (f/k/a Walter Exploration & Production LLC) (5786); New WEI 1, Inc. (f/k/a Walter Home Improvement, Inc.) (1633); New WEI 6 Company (f/k/a Walter Land Company) (7709); New WEI 16, Inc. (f/k/a Walter Minerals, Inc.) (9714); and New WEI 21, LLC (f/k/a Walter Natural Gas, LLC) (1198). The location of the Debtors' corporate headquarters is 2100 Southbridge Parkway, Suite 650, Birmingham, Alabama 35209.

1. DFR was employed under a general retainer to act as Fee Examiner to examine the professional fees and expenses incurred in connection with these Chapter 7 cases, pursuant to an Order entered by this Court. The Order authorized DFR to be compensated for fees and expenses subject to application and review pursuant to section 330 of the Bankruptcy Code and to be paid from the Debtors' estates as an administrative expense under section 503(b)(2) of the Bankruptcy Code.
2. All services for which compensation is requested by DFR were performed for or on behalf of the bankruptcy estate and not on behalf of any committee, creditor or other person.
3. There is no agreement or understanding between DFR and any other person other than members of DFR for sharing of compensation to be received for services in these cases.

SUMMARY OF SERVICES RENDERED

4. Attached hereto as Exhibit A are the DFR billing statements for the Fee Period showing the amount of \$1,780.00 due for fees and a detailed statement of expenses paid during the Fee Period showing the amount of \$0.00 for reimbursement of expenses. These statements contain detailed entries describing the time expended by each member of DFR.
5. Members of DFR have expended a total of 8.9 hours in connection with this matter during the Fee Period. The services were performed by WJ Dryer (WJD) and DF Oliver (DFO) and are identified as such in the billing statement attached hereto as Exhibit A.

DISBURSEMENTS

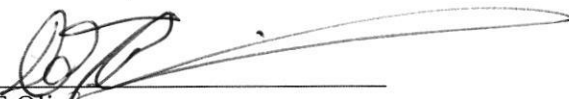
6. During this Fee Period, DFR has incurred out-of-pocket disbursements during the Fee Period in the amount of \$0.00.

7. DFR submits that the time entries included in the attached Exhibit A are in compliance with the requirements of Local rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Alabama. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by DFR is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

WHEREFORE, DFR respectfully requests an award of compensation for professional services rendered as Fee Examiner during the Fee Period in the amount of \$1,780.00, and the sum of \$0.00 for reimbursement of actual necessary costs and expenses incurred during the period and for such other and further relief as this Court may deem just and proper.

DIRECT FEE REVIEW LLC
FEE EXAMINER

By:



D F Oliver

PO Box 515
Bodega Bay, CA 94923
Telephone: 415.226.9618
dfr.dfo@gmail.com

VERIFICATION

D F Oliver, after being duly sworn according to law, deposes and says:

1. I am a principal in the applicant Firm, Direct Fee Review LLC.
2. I have personally performed many of the services rendered by Direct Fee Review LLC, as Fee Examiner in these cases and am thoroughly familiar with all other work performed by the fee auditors in the firm.
3. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.


D F Oliver

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

State of California
County of Sonoma

On this Oct. 9, 2025 before me, SHONA L. WEIR, Notary Public

personally appeared DF OLIVER
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



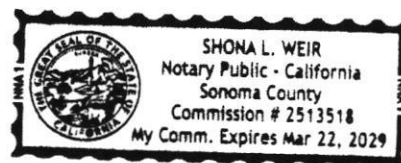


EXHIBIT A

Payment Remittance Address:

Direct Fee Review LLC
D F Oliver
PO Box 515
Bodega Bay, CA 94923

FEIN: 27-0822707

Invoice to:
WEI Trust
Attn:
3000 Riverchase Galleria, Suite 1700
Birmingham, Alabama 35244-2359

Invoice Date: 9/30/2025
Invoice Number: 1030-0925
Project: NEW WEI, INC.
Bankruptcy Professional Fee Exam

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Services 10/1/24 Through 09/30/25					
10/5/2024	WJD Dentons	Interim fee application	Review e-mail	From dfo re data files	200.00 0.10 20.00
10/5/2024	WJD Dentons	Interim fee application	Review billing entry detail	15th interim	200.00 0.50 100.00
10/5/2024	WJD Dentons	Interim fee application	Update and revise initial	15th interim	200.00 0.30 60.00
10/6/2024	WJD DFR	Monthly fee application	Draft fee application	Monthly fee app through 9.	200.00 0.50 100.00
10/7/2024	WJD Dentons	Interim fee application	Review e-mail	From dfo re draft report	200.00 0.10 20.00
10/7/2024	WJD Dentons	Interim fee application	Review e-mail	From dfo re 15th interim a	200.00 0.10 20.00
10/8/2024	WJD Dentons	Interim fee application	Update and revise report	Draft final report	200.00 0.30 60.00
10/8/2024	WJD Dentons	Interim fee application	Review e-mail	From dfo re final report	200.00 0.10 20.00
10/8/2024	WJD Dentons	Interim fee application	Review e-mail	From dfo re final report	200.00 0.20 40.00
1/17/2025	WJD Denaburg	Interim fee application	Review e-mail	From dfo re data file	200.00 0.10 20.00
1/20/2025	WJD Denaburg	Interim fee application	Review e-mail	From dfo re data files	200.00 0.20 40.00
1/20/2025	WJD Denaburg	Interim fee application	Review documents filed	8th fee application	200.00 0.20 40.00
1/20/2025	WJD Denaburg	Interim fee application	Review billing entry detail	8th fee application	200.00 0.30 60.00
1/20/2025	WJD Denaburg	Interim fee application	Update and revise initial	8th interim	200.00 0.40 80.00
1/20/2025	WJD Denaburg	Interim fee application	Review e-mail	From dfo re initial report	200.00 0.10 20.00
1/20/2025	WJD Denaburg	Interim fee application	Review e-mail	From dfo re draft report	200.00 0.20 40.00
1/20/2025	WJD Denaburg	Interim fee application	Update and revise report	Final report	200.00 0.40 80.00
1/21/2025	WJD Denaburg	Interim fee application	Review e-mail	From dfo re final report	200.00 0.10 20.00
1/23/2025	WJD Denaburg	Fee hearing	Review e-mail	From dfo re fee hearing	200.00 0.10 20.00
3/2/2025	WJD Denaburg	Fee hearing	Review e-mail	From dfo re hearing	200.00 0.10 20.00
3/3/2025	WJD Denaburg	Fee hearing	Review e-mail	From dfo re fee hearing	200.00 0.10 20.00
3/4/2025	WJD Denaburg	Fee hearing	Review e-mail	From dfo re confirmation c	200.00 0.10 20.00
3/10/2025	WJD Denaburg	Fee hearing	Review e-mail	From dfo re hearing	200.00 0.10 20.00
				4.70	\$ 940.00

FEIN: 27-0822707

Invoice Date: 9/30/2025
Invoice Number: 1030-0925
Project: NEW WEI, INC.
 Bankruptcy Professional Fee Exam

Case 15-02741-TOM7 Doc 3907 Filed 10/10/25 Entered 10/10/25 12:25:58 Desc
Main Document Page 10 of 11

Payment Remittance Address:

Direct Fee Review LLC
D F Oliver
PO Box 515
Bodega Bay, CA 94923

FEIN: 27-0822707

Invoice to:
WEI Trust
Attn:
3000 Riverchase Galleria, Suite 1700
Birmingham, Alabama 35244-2359

Invoice Date: 9/30/2025
Invoice Number: 1030-0925
Project: NEW WEI, INC.
Bankruptcy Professional Fee Exam

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
-------------	--------------	--------------------	-------------	--------------	---------------

For Services 10/1/24 Through 09/30/25

Please remit to:

Invoice Total \$ 1,780.00

Direct Fee Review LLC
D F Oliver
PO Box 515
Bodega Bay, CA 94923

Total Amount Payable \$ 1,420.00

Statement:

	<u>INVOICES/PAYMENTS</u>	<u>Total Fees</u>	<u>Costs</u>	<u>Payments</u>	<u>Balance</u>
10/15/2018	1030-0918	\$ 2,060.00	\$ 35.00		\$ 2,095.00
01/02/2019	PAYMENT		\$	2,095.00	\$ -
02/15/2019	1030-0119	\$ 2,680.00	\$ -		\$ 2,680.00
04/18/2019	PAYMENT		\$	2,680.00	\$ -
05/01/2019	1030-0419	\$ 2,120.00	\$ -		\$ 2,120.00
07/09/2019	PAYMENT		\$	2,120.00	\$ -
07/18/2019	PAYMENT		\$	2,120.00	\$ (2,120.00)
12/15/2019	1030-1119	\$ 3,760.00	\$ 42.50		\$ 1,682.50
02/24/2020	PAYMENT		\$	3,802.50	\$ (2,120.00)
05/15/2020	1030-0420	\$ 2,680.00	\$ -		\$ 560.00
08/24/2020	PAYMENT		\$	560.00	\$ -
01/15/2021	1030-1220	\$ 2,740.00	\$ -		\$ 2,740.00
05/10/2021	PAYMENT		\$	2,740.00	\$ -
01/14/2022	1030-1221	\$ 2,920.00	\$ -		\$ 2,920.00
04/26/2022	PAYMENT		\$	2,920.00	\$ -
01/21/2023	1030-1222	\$ 2,700.00	\$ -		\$ 2,700.00
09/30/2024	1030-0924	\$ 2,480.00	\$ -		\$ 5,180.00
12/26/2024	PAYMENT		\$	2,840.00	\$ 2,340.00
01/17/2025	PAYMENT		\$	2,700.00	\$ (360.00)
09/30/2025	1030-0925	\$ 1,780.00			\$ 1,420.00
TOTAL		\$ 25,920.00	\$ 77.50	\$ 24,577.50	