

1. What did the company announce?

Westmoreland has entered into a restructuring support agreement, commonly referred to as an RSA, with the Company's lenders who hold approximately 76.1% of its term loan, approximately 57.9% of its senior secured notes, and approximately 79.1% of its bridge loan. The RSA addresses Westmoreland's liabilities, including funded debt and other obligations, and provides the means for Westmoreland to continue operating in the normal course of business.

To implement the RSA, Westmoreland filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the U.S. Bankruptcy Court for the Southern District of Texas, Houston Division. Westmoreland affiliate Westmoreland Resource Partners, LP ("WMLP"), separately filed for relief under chapter 11 of the Bankruptcy Code to pursue a comprehensive process to sell its mines as going concerns. Westmoreland's Canadian subsidiaries and Westmoreland Risk Management, Inc. are not included in the filing.

With the RSA in place, Westmoreland expects to continue working constructively with its lenders and serving its customers while progressing through an expedited process to restructure its long-term debt. Westmoreland expects to emerge as a stronger business, better positioned to grow and thrive.

For employees, it is important to note that, operationally and strategically, nothing changes as a result of today's announcement. We anticipate no staff reductions as a result of the restructuring announcement. Westmoreland maintains a strong and viable business, as evidenced by our positive cash flow and our great mine assets. As we continue through this process, it will be business as usual, with payroll occurring uninterrupted and unaffected.

2. Why does Westmoreland need to use bankruptcy proceedings?

Westmoreland maintains a strong and viable business as evidenced by its positive cash flow. However, as the business has grown, so too have the Company's operating costs and liabilities, and bankruptcy protection offers us the most efficient and effective means to restructure those liabilities and establish a financial foundation that will allow us to thrive well into the future.

As part of our plan to ensure the health of the business for years to come, Westmoreland launched a business transformation aimed at significantly increasing cash flow for all operational and support areas of the business. Initiatives identified by Westmoreland are expected to yield significant annual run rate savings from operational, commercial and overhead efficiencies.

These initiatives as well as the other plans outlined in the RSA address Westmoreland's liabilities, including funded debt and other obligations, and provide the means for Westmoreland to continue operating in the normal course of business while working to emerge as a stronger company.

3. How will this news impact the new financing that was secured and announced earlier this year?

The RSA provides that the \$90 million outstanding under the Company's existing bridge loan will be refinanced with a new \$110 million DIP facility, of which \$90 million has been drawn, subject to Bankruptcy Court approval. The DIP financing and cash flow from operations are expected to provide adequate liquidity to support Westmoreland's U.S. and Canadian business throughout the restructuring process. The superpriority non-amortizing DIP facility bears interest at the same rate as the bridge loan.

4. Which operations are excluded from the filing? Will those operations announce a bankruptcy in the future?

Canadian entities and Westmoreland Risk Management, Inc. are excluded from this restructuring and will not be impacted by the filing. They are not expected to file for bankruptcy.

Westmoreland affiliate Westmoreland Resource Partners, LP (NYSE: WMLP) ("WMLP") has separately filed for relief under chapter 11 of the U.S. Bankruptcy Code to pursue a value-maximizing sale and marketing process. WMLP operations also continue uninterrupted.

5. What is the total outstanding debt?

As of June 30, 2018, the book value of our total outstanding debt was \$1.1B for Westmoreland, \$327.7M of which is associated with WMLP.

6. How much of that debt will be restructured?

We expect to restructure a vast majority of that debt.

In addition, initiatives identified by Westmoreland are expected to yield significant annual run rate savings from operational, commercial and overhead efficiencies.

7. What is the value of your current assets?

As of June 30, 2018, consolidated value of current assets was \$376.8M, of which \$70M is attributed to WMLP.

8. Does the Company have enough cash to stay in business and operate normally?

Yes. The RSA provides that the \$90 million outstanding under the Company's existing bridge loan, which it entered into in May 2018, will be refinanced with a new \$110 million DIP facility, of which \$90 million has been drawn, subject to Bankruptcy Court approval.

The DIP financing and cash flow from operations are expected to provide adequate liquidity to support Westmoreland's U.S. and Canadian business throughout the restructuring process.

9. Will the chapter 11 filing result in any impact to day-to-day operations?

No. We will be operating as usual, now and throughout the restructuring process. Importantly, we anticipate no staff reductions as a result of the restructuring announcement.

10. What will Westmoreland look like coming out of bankruptcy? Will the Company discontinue any operations?

We are continuing to operate as usual, now and throughout the restructuring process. We are confident we will emerge with the stronger financial foundation we need to continue to succeed.

Westmoreland is conducting a process seeking to potentially sell certain assets. We will review any potential bids in the normal course, and any viable bids will become a part of the Court-sponsored bankruptcy proceeding. We are committed to ensuring any sale is in the best interest of all parties.

11. How long will the Company be in bankruptcy?

The Company intends to move through this process in less than one year, likely emerging in the first half of 2019. This is just one of the benefits of securing an agreed-upon plan with a majority of our creditors in advance of our filing, as well as continuing to work with them throughout the process.

12. How does this affect Westmoreland's ongoing efforts to clean up decommissioned sites?

We are continuing to operate as usual, now and throughout the restructuring process, including our cleanup efforts at active and decommissioned sites. We remain 100% bonded and insured for all of our reclamation obligations worldwide.

13. How can I file a Proof of Claims form?

The due date to submit completed forms has not yet been set, meaning you are not required to submit a completed proof of claim form at this time. However, should you wish to complete a Proof of Claim form now, you may find this on the claim agent's website at www.donlinrecano.com/westmoreland. We are unable to provide assistance on how to complete a Proof of Claims form or any other matter that would constitute legal advice. You should seek advice from a qualified attorney for these matters.

14. How does WCC's filing impact staffing and management of WMLP?

WMLP separately filed for relief under chapter 11 and, similar to WCC, continues to operate in the normal course of business. For our valued employees, it is important to note that day-to-day operations continue as usual, including regular payment of wages and receipt of benefits without change or interruption. We anticipate no staff reductions as a result of the restructuring announcement. We continue to execute against the same goals, prioritizing a safe and healthy work environment, and all mine development plans remain in place.

15. When will I get my K-1?

You can be assured you will receive your K-1, but the timing will depend on how the plan of reorganization comes together. For the 2018 tax year, we expect timing to be similar to years past (within 90 days of year end). To stay abreast on the latest, please go to www.donlinrecano.com/westmoreland for the most up-to-date information.

16. How do I get my K-1?

You can access your K-1 by going to <https://www.taxpackagesupport.com/westmoreland>.

17. What changes will customers see? Does my existing arrangement remain in place?

We will continue to serve our customers and deliver coal in the normal course. Operationally, it is business as usual: employees will be paid; and goods and services purchased after the filing date are paid for in the ordinary course of business. We will continue to review contracts in the normal course to ensure we remain competitive.

18. What does this mean for our business together?

We will be operating as usual, now and throughout the restructuring process. We have sufficient liquidity to fund operations and will continue to pay supplier invoices for goods and services received after the filing date under normal terms. The Company believes it is in the best interests of its suppliers to maintain business as usual.

19. Someone called me and offered to pay me for part of my invoice. Who are they? What happens if I agree?

There are companies who specialize in buying pre-petition invoices (for goods and services received prior to the filing date), or claims. These companies are not affiliated with us in any way. Because our liabilities are public record, they are able to gather to whom we owe money to and the amounts. If you sell your claim to them, any Court approved monetary recovery for your claim would go to them and not you. We cannot advise in this regard.