

Exhibit 8

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:)	
)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
)	
Debtors.)	(Jointly Administered)
)	

**DECLARATION OF GREGORY OSSI IN SUPPORT OF THE DEBTORS' MOTION
PURSUANT TO 11 U.S.C. §§ 105, 1113 AND 1114 FOR AN ORDER AUTHORIZING
(BUT NOT DIRECTING) THE DEBTORS TO (A) REJECT CERTAIN COLLECTIVE
BARGAINING AGREEMENTS, (B) IMPLEMENT THE DEBTORS' PROPOSAL, AND
(C) MODIFY CERTAIN RETIREE BENEFITS**

I, Gregory Ossi, declare as follows:

1. I submit this declaration (the "Declaration") in support of the *Debtors' Motion Pursuant to 11 U.S.C. § 105, 1113 and 1114 for an Order Authorizing (But Not Directing) the Debtors to (A) Reject Certain Collective Bargaining Agreements; (B) Implement the Debtors' Proposal; and (C) Modify Certain Retiree Benefits* (the "Motion").² Except as otherwise indicated, all facts and opinions set forth in this Declaration are based upon my personal knowledge and information learned from my review of relevant documents, If called upon to testify, I could and would testify competently to the facts and opinions set forth herein.

2. By its order dated January 8, 2019, the court appointed Hon. Leif Clark, Allison Byman, and Sylvia Mayer (together, the "Coal Act Retiree Representatives"), to represent the

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

² Capitalized terms used by not defined herein shall have the meaning ascribed to such terms in the Motion.

interests of Coal Act Retirees. The court further ordered that the “Coal Act Retiree Representatives will have the rights, duties and powers of a committee appointed pursuant to 11 U.S.C. § 1114.”

3. On January 10, 2019, representatives of the Debtors, Michael Slade and Gregory Ossi, met with the Coal Act Retiree Representatives to discuss the Debtors’ proposal regarding the Coal Act retiree benefits. This meeting took place at the offices of Kirkland and Ellis in Houston, Texas.

4. Prior to the meeting the Debtors had made clear their proposal with respect to their obligations covered by the Coal Act. The Debtors proposed that they would continue to pay the Coal Act benefits up and until the effective date of the sale of WLB’s assets. After this sale, the Debtors would no longer pay for any Coal Act benefits, and the obligations to pay Coal Act benefits would revert to the Coal Act Funds.

5. The parties discussed at length the creation of the Coal Act, the various categories of persons covered by the Coal Act, and the Coal Act’s funding scheme.

6. During the meeting, the Coal Act Retiree Representatives made a number of requests for certain information.


7. The Debtors gathered the requested information and began providing this information on January 14, 2019.

8. At the conclusion of the meeting on January 10, 2019, the parties scheduled the next meeting for January 16, 2019 at 10:30 am Central Standard Time.

9. On January 16, 2019, representatives of the Debtors, Michael Slade, Gregory Pesce and Gregory Ossi met by telephone conference call with the Coal Act Retiree Representatives to further discuss the Debtors’ proposal regarding the Coal Act retiree benefits and answer any questions.

10. During this call, the Parties discussed the current status of the DIP financing, the credit bid for certain assets by the WLB lenders, and the status of the unsecured creditors and the Coal Act bonds. In answer to a question raised by the Coal Act Retiree Representatives, the Debtors went through portions of the Office of Surface Mining and Reclamation Enforcement 2019 Budget that detailed the various payments to the Coal Act Funds as part of the mandatory payments made pursuant to the 2006 amendments to the Surface Mining Control and Reclamation Act, which require annual transfers up to \$490 million to the Coal Act Funds in amounts necessary to fully fund these benefits for the year and to the Certified States and Tribes.

Dated: 11/16/19, 2019
Houston, Texas



GREGORY OSSI