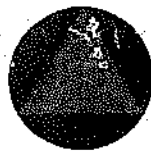
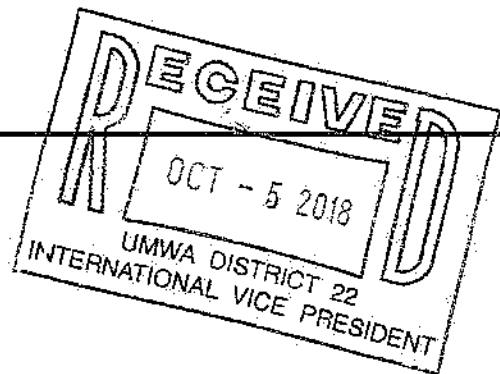


Exhibit 12



WESTMORELAND COAL COMPANY



October 1, 2018

Mike Dalpiaz
International District 22 Vice President
United Mine Workers of America
525 East 100 South
Price, Utah 84501
mrdumwa@emerytelcom.net

Re: Bargaining dates for next meeting


Dear Mike:

On July 18, 2018, the Union and Westmoreland Coal Company met as part of ongoing negotiations. During that meeting, Westmoreland provided the Union with comprehensive proposals regarding the various issues the Company needs to address going forward with its operation of the Kemmerer mine. After the presentation of the Company proposals, the Union stated it needed more time to review and respond to these proposals. To date, we have not received a response from the Union on any of these proposals.

Although, the Union and Company next met on July 24, 2018, to discuss language for an optional shift length change for the remainder of the year, there was no discussion on the Company proposals at this meeting. Rather, the parties reached agreement on the shift change.

Since the time of our last meeting, the Company, in consultation with its lenders, has revised certain of its proposals that are necessary for the Company to successfully reorganize. We are prepared to present these modified proposals at our next meeting. As you know, our extension agreement requires that the parties meet to bargain a new contract. Accordingly, Westmoreland is available to meet and bargain in good faith this month on the following dates: October 9, 10, 11 and 12, October 25 - 26 and October 29 through November 1. Please let me know if the Union is available to meet on these dates.

Sincerely,


Doug Goodheart
Regional Director Human Resources