

# Exhibit 14

October 23, 2018

**Via E-mail and Overnight Mail**

Brian Sanson  
United Mine Workers of America  
18354 Quantico Gateway Drive, Suite 200  
Triangle, VA 22172

Dear Mr. Sanson:

I write on behalf of Westmoreland Coal Company and its subsidiaries (together, “WCC”). This Term Sheet is a proposal pursuant to 11 U.S.C. §§ 1113 and 1114 to modify the collective bargaining agreements between WCC and the United Mine Workers of America and its affiliated local unions (together, the “UMWA”) and the retiree medical obligations owed by WCC to persons previously employed by WCC (or its predecessors) who were then affiliated with the UMWA.

As you previously advised Greg Ossi, WCC’s labor counsel, UMWA’s National office will be bargaining on behalf of the applicable local unions and the UMWA-related retirees. To answer a question that you previously asked, this proposal reflects input from lenders to WCC and from lenders to Westmoreland Resource Partners, LP (“WMLP”).

We look forward to working with you and to hopefully reaching an amicable agreement. We propose the following:

**KEMMERER.** With respect to the Western Coal Wage Agreement of 2012 between Westmoreland Coal Company, as successor to Kemmerer, Inc., and the International Union, United Mine Workers of America dated as of May 1, 2012, including all amendments, predecessor and successor agreements, memoranda of understanding, and side letters (together, the “Kemmerer CBA”):

1. WCC proposes to eliminate any and all successorship language, including but not limited to any successorship language in Art. I of the Kemmerer CBA. As you know, WMLP has commenced a marketing process and plans to sell the Kemmerer mine and certain related assets free and clear of any claims, liens, or other encumbrances (other than specifically assumed liabilities) pursuant to 11 U.S.C. § 363 (“Section 363”). WMLP has obtained initial bids from potentially interested third-party buyers, none of which indicates a willingness to leave the current Kemmerer CBA in place. Accordingly, our proposal is to eliminate the successorship clause so that the assets can be sold. We would be happy to facilitate discussions with an acquirer when appropriate.
2. WCC proposes, in addition to emergency situations and training, to allow supervisory employees to perform classified work on a de minimus basis not to exceed one hour per shift/per supervisor under Art. IA(c).

3. WCC proposes, under Art. IA(g) of the Kemmerer CBA, to eliminate the need for employees to observe contractors performing repair and maintenance work. Further, in addition to those enumerated circumstances in the Kemmerer CBA, WCC proposes to allow independent contractors to perform classified work to meet the business needs of WCC, in its sole discretion, provided that this shall not result in a reduction in the length of any Employee's basic work day.
4. WCC proposes to eliminate Art. II of the Kemmerer CBA.
5. WCC proposes to modify Art. III(j) to provide that any clothing allowance be paid in the pay period nearest July 1 of each effective year of the Kemmerer CBA.
6. WCC proposes to modify Art. IV of the Kemmerer CBA as follows:
  - Remove the 7.25 hour shifts in Art. IV(b);
  - Eliminate all daily overtime premium pay outlined in (b)(2), (b)(3) and (e) and found within other provisions in the CBA. For the avoidance of doubt, WCC proposes to pay overtime premiums at one and a half times wage rates only for all hours worked in excess of 40 in any given week.
  - Modify language in Art. IV(b)(10) to provide that lunch will be unpaid unless the employee (with a supervisor's approval) works through lunch;
  - Modify language in Art. IV(c) to provide that "If the employer elects to load from the pit and/or process coal on Sunday, management reserves the right to staff the mine according to the needs of the mine and to meet production and maintenance goals for said day. All employees shall be given substantially equivalent opportunities to share the available work on Sundays and/or premium days.";
  - Eliminate the requirement in Art. IV(d) that Employer must give 30 days notice if it chooses to load from the pit and/or process coal on Sunday;
  - Eliminate the provision of Art. IV(e) that provides automatic premium pay on Saturday, Sunday and Holidays and instead provide premium pay at one and a half times wage rates solely for hours in excess of 40 per week;
  - Eliminate the multiple pay schedules in Art. IV(g), leaving only one pay schedule reflected in Part 1 of Appendix A.
  - WCC proposes to modify Article V(b) to ensure that the loading and processing of coal shall be permitted on any shift.
7. WCC proposes to modify Art. V(b) to ensure that the loading and processing of coal shall be permitted on any shift.
8. WCC proposes to reduce the number of hours for Personal or Sick Leave in Art. VIII(e) from 88 to 50 hours.

9. WCC proposes to modify Article IX to increase the base wage rates by 2.5%, effective on January 1, 2019, and by 2.5% on January 1, 2020. These base wage increases shall be calculated using the base wage rates that were in place before the two recent extensions of the Kemmerer CBA. Upon the ratification or implement of this proposed agreement, the wage increases that were provided for by each of the two recent extensions of the CBA shall be eliminated and these contract extension agreements shall both expire and be removed from the Kemmerer CBA.
10. WCC proposes to eliminate sections (b) and (c) of Art. XI.
11. WCC proposes, consistent with proposals under Art. IV above, to modify Art. XI (d) and (g) to provide premium pay at one and one half times wage rates for Holidays and Birthdays worked for only those hours worked in excess of 40 per week.
12. WCC proposes to modify Art. XII Regular Vacation: (a) to remove the number of days from XII(a); (b) change the year in XII(b) to 2018; (c) clarify that the 15% calculation in XII(c) is 15% of all “(days, nights, swing, and graves)””; and (d) remove the exception from the end of XII(d) and modify the dates earlier in paragraph XII(d) to be July 1, 2018 to June 30, 2019; July 1, 2019 to June 30, 2020, and July 2020 to June 30, 2021, respectively.
13. WCC proposes to modify Art. XIII(a) to reduce the maximum additional graduated vacation days as follows:

“6 years but less than 8 years	10 hours
8 years but less than 10 years	20 hours
10 years but less than 12 years	30 hours
12 years but less than 16 years	40 hours
16 years but less than 18 years	50 hours
18+ years	60 hours”

WCC further proposes to modify Art. XIII(g) to clarify that the 15% calculation in XII(c) is 15% of all “(days, nights, swing, and graves).”

14. WCC proposes to modify Article XVI as follows: (a) remove bumping language from Article XVI(b)(1); (b) remove the sentence on bid restrictions from XVI(i)(8); and (c) add the following language as new Article XVI(o):

Section (o) Probationary Period. New employees will be on probationary status for ninety (90) calendar days and shall not have seniority rights during the probationary period. A probationary employee's service with the Company may be terminated at any time by the Company in its sole discretion and neither the employee so terminated nor the Union shall have recourse to the grievance procedure over such termination. Probationary employees will be given performance reviews after every thirty (30) calendar days while on probationary status. A signed copy of the review will be provided to the Union.

15. WCC proposes to eliminate Article XVIII of the Kemmerer CBA as it applies to any retired Employee or his or her spouse or dependents, and to eliminate any other provision of the Kemmerer CBA that does or is construed to provide for retiree medical benefits. In lieu of the retiree medical benefits previously provided, WCC is willing to consider purchasing an annuity through the Willis Towers Watson Longitude program or other creative alternatives to replace the current retiree medical benefits; provided these are economically achievable in light of the Company's situation. WCC (or the applicable entity) would make one lump sum payment which would be used to establish the go forward annuity and administrative costs. The annuity option (if agreed upon) would provide an annual tax-free reimbursement, up to a certain specified amount, for the life of the retiree or eligible dependent, and cover administrative costs of the benefit, all guaranteed by a highly rated insurance company. We will provide information about the Longitude program and we would be happy to set up a call with Willis Towers. The amount of any annuity benefit, or a contribution to an alternative structure in lieu of the current retiree medical benefits, would need to be achievable in light of the Company's situation, approved by the Bankruptcy Court, and consented to by the Company's lenders. In addition, WCC proposes to modify Article XVIII of the Kemmerer CBA by: (a) eliminating retiree life insurance and layoff medical coverage; and (b) moving all active employees to the same medical, dental, and vision Gold Plan, which is market competitive, currently offered to all non-union WCC employees on the same terms and conditions as non-union WCC employees.
16. WCC proposes to freeze the pension plan applicable to Kemmerer employees effective December 31, 2018. In exchange for the pension freeze and termination of retiree medical for active employees, we propose that all employees currently participating in the pension and retiree medical plans shall receive, effective January 1, 2019, Supplemental Pension Contributions per paycheck of \$3.00 per hour worked from the Employer to the "401K Plan." The Supplemental Pension Contributions for Inexperienced Miners would be revised to \$3.00 per hour effective January 1, 2019. No employee will be entitled to additional Pension Plan benefit accrual, signatory service, nonsignatory service or credited service after December 31, 2018.

17. WCC proposes to modify Article XIX(b)(4) to remove the section on the Overburden Drill Helper.
18. WCC proposes to modify Article XX(g) to replace house rent with “All Company policy / guideline statements shall be submitted in writing to the Union fifteen (15) days prior to its effective date for screening of possible conflicts with this Agreement. Each employee shall have access to a copy of all Company policy / guideline statements that affect them. If there is a conflict between Company policies / guidelines and this Agreement, it is agreed that this Agreement shall prevail.”
19. WCC proposes to modify Art. XX(i) to require the Union to provide a minimum of fourteen (14) days’ advance written notice of its intent to call a memorial period and that the Employer shall have a right to use non-bargaining unit employees to continue operations on the day or days of any memorial period duly noticed. Further, WCC proposes to eliminate Art. XX(m).
20. WCC proposes to remove the second step in the grievance procedure in Article XXI(c) and to modify XXI(c)(4) to include the UMWA International as follows: “the district representative and the representative of the Employer fail to reach agreement, the matter, at the discretion of the International Union, may be referred to the appropriate panel Arbitrator who shall decide the case without delay.”
21. WCC proposes to modify Article XXII: (a) to provide that the right to a meeting as provided in XXII(b) is with the Mine Manager rather than to the mine superintendent or manager; (b) to modify XXII(d)(1) to read as follows: “If the District Representative believes that just cause for discharge does not exist after his meeting with the Mine Manager, at the discretion of the District Representative the District Representative may contact the UMWA district office within twenty-four (24) hours after the meeting to obtain immediate arbitration of the dispute, bypassing Steps (1) through (3) of the grievance procedure”; (c) to modify XXII(e) to provide that if the District Representative does not timely request arbitration, the employee shall be discharged; and (d) to permit either party to use an attorney during an arbitration.
22. WCC proposes to add a zipper clause to Article XXIV(b) and to replace the second sentence in the provision with the following: “Any prior settlements, arbitration decisions, or agreements with the Employer which are inconsistent with the express terms of this Agreement shall be null and void.”
23. WCC proposes to modify the Memorandum of Understanding (dated as of May 1, 2012) to the Kemmerer CBA, as follows:

- WCC proposes to remove all second chance language from Section IV and to add the following: “If the Employer has a reasonable belief that any Employee, while on the Employer premises, is using a controlled substance or alcohol, or is under the influence of a controlled substance or alcohol which causes or contributes to unacceptable job performance or unusual job behavior, the Employer may conduct or require a controlled substance and alcohol screen.”
  - WCC proposes to replace Section VII in its entirety with the following: “The parties agree that alternate work schedules may be adopted for the entire operations, for a particular Employee classification or job title, or for any identifiable group of Employees as necessary to meet the business needs of the Employer. The need for, and the parameters of, alternate work schedules will be determined by the Employer in its sole discretion; provided, however, that the Employer shall provide the Mine Communication Committee, and post a copy of, any alternate schedule no fewer than thirty (30) days prior to its implementation. Where an alternate work schedule is adopted, the Basic Work Day for the affected Employees shall be modified to reflect the alternate schedule.”
24. WCC proposes that, if the buyer does not elect to assume the Kemmerer CBA, regardless of whether modified as proposed above, such CBA shall terminate on the date the Section 363 sale of Kemmerer closes. On that date, all of WCC’s obligations to make any payment from any contractual requirement, grievance settlement, arbitration decision, or other obligation prior to the date of the Section 363 sale would also terminate. If the buyer agrees to assume the Kemmerer CBA as modified as agreed by the parties, WCC proposes that the term of such CBA extend through the three-year anniversary of its ratification.

**BEULAH.** With respect to the Labor Agreement between Dakota Westmoreland Corporation and the UMWA, dated as of December 15, 2014, which has a term through January 1, 2021 (including all amendments, predecessor and successor agreements, memoranda of understanding, and side letters, collectively the “Beulah CBA”):

1. WCC proposes to eliminate any and all successorship language in the Beulah CBA, including any language in the first paragraph before the preamble of the Beulah CBA or anywhere in else in the Beulah CBA that could be construed as successorship language. As you know, on October 9, 2018, WCC entered into a Restructuring Support Agreement (the “RSA”) with certain of its secured creditors, pursuant to which WCC is conducting a marketing process and is obligated to sell the Beulah mine and certain related assets free and clear of any claims, liens, or other encumbrances (other than any specifically assumed liabilities) pursuant to the

Bankruptcy Code. Based on months of marketing to date, we have no reason to believe that any bidder will be willing to consummate any transaction related to the Beulah mine with the Beulah CBA in place. Thus, our proposal is to eliminate the successorship clause so that the assets related to the Beulah mine can be sold free and clear of all claims, liens, or encumbrances related to the Beulah CBA. We would be happy to facilitate discussions between the UMWA and the future owner of the mine, potentially interested parties (if any), and WCC's secured creditors would will acquire the Beulah mine absent any third party transaction (through their advisors) during our negotiations.

2. WCC proposes to freeze the pension plan described in Article IX of the Beulah CBA as of December 31, 2018.
3. WCC proposes to eliminate Article VIII of the Beulah CBA as it applies to any retired Employee or his or her spouse or dependents, and to eliminate any other provision of the Beulah CBA that does or can be construed to provide for retiree medical benefits. In lieu of the retiree medical benefits previously provided, WCC is willing to consider purchasing an annuity through the Willis Towers Watson Longitude program or other creative alternatives to replace the current retiree medical benefits that UMWA is open to; provided these are economically achievable in light of the Company's situation. WCC (or the applicable entity) would make one lump sum payment which would be used to establish the go forward annuity and administrative costs. The annuity option (if agreed upon) would provide an annual tax-free reimbursement, up to a certain specified amount, for the life of the retiree or eligible dependent, and cover administrative costs of the benefit, all guaranteed by a highly rated insurance company. We will provide information about the Longitude program and we would be happy to set up a call with Willis Towers. The amount of any annuity benefit, or a contribution to any alternative structure in lieu of the current retiree medical benefits, would need to be achievable in light of the Company's situation, and approved by the Bankruptcy Court and consented to by the Company's lenders.
4. WCC proposes to terminate the Beulah CBA upon closing of the sale of the Beulah mine. On that date, all of WCC's obligations to make any payment that arises from any contractual requirement, grievance settlement, arbitration decision or other obligation that vested or was incurred prior to the closing would also terminate.

**HERITAGE.** With respect to any and all collective bargaining agreements and any other obligations (including those under the Coal Act), pursuant to which WCC has to provide retiree medical benefits or similar benefits to any employees previously affiliated with the UMWA with respect to WCC's former "Heritage" operations in North Carolina and Virginia (collectively, the "Heritage Retirees"):

1. WCC proposes that the UMWA coordinate with WCC to ensure the prompt transition of retirees entitled to Coal Act benefits to the UMWA 1992 Benefit Plan as of the Effective Date of WCC's plan of reorganization. As you know, the Coal Act provides that when an employer becomes financially unable to provide healthcare benefits to its Coal Act-eligible retirees, the UMWA 1992 Benefit Plan will enroll the impacted retirees and provide their benefits.
2. With respect to all Heritage Retirees who are not covered by the Coal Act, WCC proposes to eliminate any obligation that does or could be construed to provide for retiree medical benefits. In lieu of the retiree medical benefits previously provided, WCC is willing to consider purchasing an annuity through the Willis Towers Watson Longitude program or other creative alternatives to replace the current retiree medical benefits that UMWA is open to; provided these are economically achievable in light of the Company's situation. WCC (or the applicable entity) would make one lump sum payment which would be used to establish the go forward annuity and administrative costs. The annuity option (if agreed upon) would provide an annual tax-free reimbursement, up to a certain specified amount, for the life of the retiree or eligible dependent, and cover administrative costs of the benefit, all guaranteed by a highly rated insurance company. We will provide information about the Longitude program and we would be happy to set up a call with Willis Towers. The amount of any annuity benefit, or a contribution to any alternative structure in lieu of the current retiree medical benefits, would need to be achievable in light of the Company's situation, approved by the Bankruptcy Court, and consented to by the Company's lenders.

**PLAN OF REORGANIZATION AND DISCLOSURE STATEMENT.** The chapter 11 plan contemplated by the RSA will incorporate the provisions of this Term Sheet and any other terms that through good faith negotiations are agreed to amongst the parties.

**FINAL CONTRACT LANGUAGE.** This Term Sheet is intended only to describe the basic modifications that are necessary for WCC's reorganization under Section 1113 and Section 1114 of the Bankruptcy Code, and is not intended to constitute final contract language. UMWA and the Company will draft final contract language within thirty (30) days of the execution of this Term Sheet and its approval by the Bankruptcy Court; any provisions of any CBAs or other agreements or other provisions of law that are inconsistent with this Term Sheet will be eliminated or modified.

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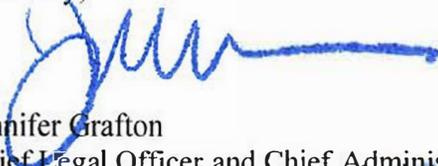
We look forward to discussing this proposal with the UMWA and, hopefully, to reaching agreement. As you know, and as we have previously expressed, we are willing to meet and negotiate in good faith with you any time and any place the UMWA can meet.

 **WESTMORELAND COAL COMPANY**

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Please let me know as soon as possible, but by no later than October 25, 2018, when the UMWA can meet to discuss these issues, as time is of the essence.

Sincerely,



Jennifer Grafton  
Chief Legal Officer and Chief Administrative Officer