

**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)
)	

**PLAN SUPPLEMENT FOR THE JOINT CHAPTER 11 PLAN OF
WESTMORELAND COAL COMPANY AND CERTAIN OF ITS DEBTOR AFFILIATES**

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.

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Certain documents, or portions thereof, contained in this Plan Supplement¹ remain subject to continuing negotiations among the WLB Debtors, the Consenting Stakeholders, and other interested parties with respect thereto. The WLB Debtors reserve all rights to amend, revise, or supplement the Plan Supplement, and any of the documents and designations contained herein, at any time before the Plan Effective Date, or any such other date in accordance with the Plan, the Confirmation Order or any other order of the Bankruptcy Court. Each of the documents contained in the Plan Supplement or its amendments are subject to certain consent and approval rights to the extent provided in the Plan or RSA.

¹ Capitalized terms used but not otherwise defined in this Plan Supplement shall have the meanings ascribed to such terms in the *Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of Its Debtor Affiliates* [Docket No. 788], as it may be amended, modified, or supplemented from time to time (the “Plan”).

EXHIBIT A

Assumed Contracts and Leases List

Core Assets

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Western Energy Company	3D-P	Purchase Order & Service Agreements	\$0.00
Westmoreland Coal Company	3D-P	Service Level Agreement	\$0.00
Westmoreland Coal Company	ACE AMERICAN INSURANCE COMPANY	Property Reinsurance - Policy Number: EPRN14324008/GPRN14323995	\$0.00
Westmoreland Coal Company	ACE Property & Casualty Insurance Company	Umbrella - US - Policy Number: XOO M00982556 003	\$0.00
San Juan Coal Company	ACME INC	General Service Contract	\$0.00
Westmoreland Coal Company	ADAPTIS MOBILE INC.	Invoice	\$0.00
Western Energy Company	ADERMAN MINE PLANNING SERVICES, LLC	Master Services Contract	\$0.00
Western Energy Company	ADVANCED PROTECTION SYSTEMS, INC.	Proposal	\$0.00
Western Energy Company	ADVANCED PROTECTION SYSTEMS, INC.	Maintenance and Service Agreement	\$2,688.00
WCC Land Holding Company, Inc. and/or Buckingham Coal Company	AEP GENERATION RESOURCES INC.	Coal Purchase and Sale Agreement No. 10-61-14-900	\$0.00
Western Energy Company	AGAPITO ASSOCIATES, INC.	Master Service Contract	\$0.00
Westmoreland Coal Company	AIG (NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA)	Directors & Officers - \$10M Limit - Policy Number: 01-592-34-51	\$0.00
Westmoreland Coal Company	Alight	New Dependent Verification Services	\$0.00
Westmoreland Coal Company	ALIGHT SOLUTIONS	New Dependent Verification Services	\$0.00
Westmoreland Coal Company	ALLIED WORLD ASSURANCE COMPANY LTD	Property Reinsurance - Policy Number: P000665/017	\$0.00
San Juan Coal Company	ALSCO	Change Order	\$0.00
Westmoreland Coal Company Westmoreland Canada Holdings Inc.	ALTIUS MINERALS CORPORATION ALTIUS PRAIRIE ROYALTIES CORP. SHERRITT INTERNATIONAL CORPORATION 1683740 ALBERTA LTD.	Coal Disclosure Letter	\$0.00
Westmoreland Coal Company Westmoreland Canada Holdings Inc. Prairie Mines & Royalty ULC	ALTIUS MINERALS CORPORATION ALTIUS PRAIRIE ROYALTIES CORP. SHERRITT INTERNATIONAL CORPORATION 1683740 ALBERTA LTD. 1836774 ONTARIO LIMITED COAL VALLEY RESOURCES INC.	Arrangement Agreement	\$0.00
Westmoreland Coal Company	ALVAREZ & MARSAL NORTH AMERICA, LLC	Professional Services Agreement	\$0.00
Westmoreland Coal Company	AMERIBEN	Plan Document Hold Harmless Agreement	\$0.00
Westmoreland Coal Company	AMERICAN LONGSHORE MUTUAL ASSOCIATION LTD	Workers Compensation - USL&H - Policy Number: ALMA01347-05	\$0.00
Westmoreland Coal Company	AMERICA'S JOB EXCHANGE, INC.	Sales Order	\$0.00
Westmoreland Coal Company	ANDREWS CONSULTING GROUP INC.	Software License Agreement	\$0.00
Westmoreland Coal Company	ANDREWS INTERNATIONAL	Survey Letter	\$0.00
San Juan Coal Company	ANNA H. MCCULLOCH AND FRANK E. MCCULLOCH	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	Aon	Signature page of Statement of Work (SOW) for Global Mobility Consulting Services	\$0.00
Westmoreland Coal Company	Aon	Statement of Work (SOW) for Global Mobility Consulting Services	\$0.00
Westmoreland Coal Company	AON	Statement of Work for Global Mobility Consulting Services	\$0.00
Westmoreland Coal Company	Aon Consulting, Inc.	Employee Benefit Plan Consulting Services	\$0.00
Westmoreland Coal Company	Aon Consulting, Inc.	Master Consulting Agreement	\$0.00
Westmoreland Coal Company	AON CONSULTING, INC.	Master Consulting Agreement	\$0.00
Westmoreland Coal Company	AON CONSULTING, INC.	Statement of Work	\$0.00
Westmoreland Coal Company	AON CONSULTING, INC.	Master Consulting Agreement	\$0.00
Westmoreland Coal Company	AON HEWIT INC.	Engagement for Retirement Consulting Services	\$0.00
Westmoreland Coal Company	AON RISK INSURANCE SERVICES WEST INC.	Engagement Letter	\$0.00
Westmoreland Coal Company	AON RISK INSURANCE SERVICES WEST, INC.	Re: Surety Services - Fee Compensation Agreement	\$0.00
Westmoreland Coal Company	AON RISK INSURANCE SERVICES WEST, INC.	Re: Surety Services - Fee Compensation Agreement	\$0.00
Westmoreland Coal Company	AON RISK INSURANCE SERVICES WEST, INC.	Engagement Letter	\$0.00
Westmoreland Coal Company	AON RISK INSURANCE SERVICES WEST, INC.	Surety Services - Fee Compensation Agreement	\$0.00
Western Energy Company	AQYRE LLC	Master Land Services Contract	\$0.00
San Juan Coal Company	ARCHDIOCESAN PRIESTS RELIEF FUND, INC.	Surface Damage and Lease Agreement	\$0.00
Westmoreland Resources, Inc.	ARGONAUT INSURANCE COMPANY TEXAS CAPITAL BANK NATIONAL ASSOCIATION	Texas Capital Bank, N.A. Account Control Agreement	\$0.00
Westmoreland Coal Company	ARIEL RE BDA LIMITED ON BEHALF OF ARIEL SYNDICATE 1910	Property Reinsurance - Policy Number: P133645 Sec 2	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	ARIEL RE BDA LIMITED ON BEHALF OF ARIEL SYNDICATE 1910	Property Reinsurance - Policy Number: P133645 Sec 1	\$0.00
Western Energy Company	ARNOLD MACHINERY COMPANY	General Services Contract	\$0.00
Westmoreland Coal Company	ARNOLD MACHINERY COMPANY	Trade Agreement - 1/16/2019	\$0.00
Westmoreland Resources, Inc.	ARNOLD MACHINERY COMPANY	General Services Contract	\$0.00
Westmoreland Coal Company	AXIS INSURANCE COMPANY	Crime - US - Policy Number: MAN775028/01/2018	\$0.00
Westmoreland Coal Company	AXIS INSURANCE COMPANY	Directors & Officers - \$10M Limit - Policy Number: MLN760869/01/2017	\$0.00
Westmoreland Coal Company	AXIS REINSURANCE COMPANY (CANADIAN BRANCH)	Crime - Canada - Policy Number: CTS782151/01/2018	\$0.00
Westmoreland Coal Company	Axis Surplus Insurance Company	Property Reinsurance - Policy Number: RAF768290-18	\$0.00
San Juan Coal Company	AZIMA DLI, LLC	Administrative/Casual Services Contract	\$0.00
Westmoreland Coal Company	BAKER & HOSTETLER LLP	Engagement Letter	\$0.00
San Juan Coal Company	BANK OF AMERICA NATIONAL TRUST AND SAVINGS ASSOCIATION US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Modified Coal Lease	\$0.00
Westmoreland Coal Company	BANK OF NEW YORK MELLON CORPORATION	Electronic Access Terms and Conditions	\$0.00
Westmoreland Coal Company	BANKDIRECT CAPITAL FINANCE	COMMERCIAL INSURANCE PREMIUM FINANCE AND SECURITY AGREEMENT	\$0.00
Westmoreland Coal Company	BARBICAN BERMUDA	Property Reinsurance - Policy Number: 042768071811	\$0.00
Western Energy Company	BATIE ENTERPRISES LLC.	Administrative/Casual Services Contract	\$0.00
Westmoreland Coal Company	BEAR VALLEY COMMUNICATIONS INC. DBA KNS COMMUNICATIONS CONSULTANTS	Lease Agreement	\$0.00
Westmoreland Coal Company	BEAR VALLEY COMMUNICATIONS, INC. DBA KNS COMMUNICATIONS CONSULTANTS	Support Agreement	\$0.00
San Juan Coal Company	BEATRICE G. HALLS AND WINSTON J. HALLS	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	BEAVER OVERHEAD DOOR COMPANY	General Services Contract	\$2,397.65
Prairie Mines & Royalty ULC	BENNETT JONES LLP	Engagement Letter	\$0.00
Westmoreland Coal Company	BENNETT JONES LLP	Engagement Letter	\$0.00
Prairie Mines & Royalty ULC	BENNETT JONES LLP	Engagement Letter	\$0.00
Westmoreland Coal Company	BERKLEY PROFESSIONAL LIABILITY	Directors & Officers - \$10M Limit - Policy Number: BPRO8027183	\$0.00
San Juan Coal Company	BERTRAM W. COLLYER	Surface Lease Agreement	\$250.00
Westmoreland Coal Company	BESINGER, DUPONT & ASSOCIATES	Enhanced Employee Assistance Program Service Agreement	\$0.00
San Juan Coal Company	BETTY WORTHINGTON AND WILLIAM ALAN WORTHINGTON	Surface Damage and Lease Agreement	\$0.00
San Juan Coal Company	BHP BILLITON NEW MEXICO COAL COMPANY	Agreement for the Supply of Rights to Water	\$0.00
Western Energy Company	BIG SKY COAL COMPANY	Assignment of Overriding Royalty	\$0.00
Western Energy Company	BIG SKY COAL COMPANY	Modification to Surface Use and Damage Agreement	\$0.00
Western Energy Company	BIG SKY LINEN & UNIFORM	Uniform Service Agreement	\$0.00
Western Energy Company	BILL SCHAFER LIMITED LLC	Consulting Services Contract	\$0.00
Western Energy Company	BISON ENGINEERING INC.	Master Services Contract	\$0.00
Westmoreland Coal Company	BJ'S REFRIGERATION INC.	Contractor Services Agreement	\$0.00
Westmoreland Coal Company	BLACK HILLS WEB WORKS	Website Services Retainer - Invoice	\$1,400.00
Western Energy Company	BLUE MARBLE	Invoice	\$0.00
Western Energy Company	BNSF RAILWAY	Industrial Track Agreement	\$0.00
Westmoreland Resources, Inc.	BNSF RAILWAY COMPANY	First Amendment to Lease for Land and Track	\$0.00
Westmoreland Resources, Inc.	BNSF RAILWAY COMPANY	Second Amendment to Lease of Land	\$0.00
Westmoreland Resources, Inc.	BNSF RAILWAY COMPANY	Third Amendment to Industry Track Agreement	\$0.00
Westmoreland Resources, Inc.	BNSF RAILWAY COMPANY	First Amendment to Lease for Land and Track	\$0.00
Westmoreland Resources, Inc.	BNSF RAILWAY COMPANY	Lease of Land Including New Track Construction	\$0.00
Westmoreland Resources, Inc.	BNSF RAILWAY COMPANY	Lease for Land and Track	\$0.00
Westmoreland Resources, Inc.	BNSF RAILWAY COMPANY	Industry Track Agreement	\$0.00
Westmoreland Resources, Inc.	BNSF RAILWAY COMPANY RAIL LINK, INC.	Locomotive and Telemetry Device Use and Liability Agreement	\$0.00
Westmoreland Coal Company	BOMGAR CORPORATION	Renewal Notice and Purchase Agreement	\$5,628.00
San Juan Coal Company	BONNIE HARRIS LUTHER, GRACE S. PYEATT, GOLDIE HARRIS FRAME, RAYMOND B. FRAME, JOHN E. HARRIS, C. FAY HARRIS, NELL H. BRODIE, JAN MARIE BRODIE	Easement and Right-of-Way	\$0.00
Western Energy Company	BOOTH LAND AND LIVESTOCK	Grazing Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	BRADSBY GROUP	Contingency Service Agreement	\$0.00
Prairie Mines & Royalty ULC Westmoreland Coal Company	BRIDGESTONE CANADA INC.	Letter Agreement	\$0.00
Westmoreland Coal Company Westmoreland Resources GP, LLC	BRIDGESTONE MINING BRIDGESTONE AMERICAS TIRE OPERATIONS, LLC BRIDGESTONE AMERICAS TIRE OPERATIONS, LLC	Letter Agreement	\$0.00
Westmoreland Coal Company	BROADRIDGE CORPORATE ISSUER SOLUTIONS, INC.	382 Rights Agreement	\$0.00
Westmoreland Coal Company	BROADRIDGE CORPORATE ISSUER SOLUTIONS, INC.	Service Contract	\$0.00
Westmoreland Coal Company	BROADRIDGE CORPORATE ISSUER SOLUTIONS, INC.	Transfer Agent Services Schedule	\$0.00
Westmoreland Coal Company	BROADRIDGE INVESTOR COMMUNICATION SOLUTIONS, INC.	Registered Proxy Services	\$0.00
San Juan Coal Company	BROWN SHOE FIT CO.	Change Order	\$0.00
San Juan Coal Company	BROWNS SHOE FIT COMPANY	Short Form Goods Contract	\$0.00
Westmoreland Coal Company	BUCKLEY POWDER CO	Volume Rebate Program	\$0.00
Westmoreland Resources, Inc.	BUCKLEY POWDER COMPANY	General Materials / Goods Contract	\$0.00
San Juan Coal Company	BUREAU OF LAND MANAGEMENT (NMSO)	Logical Mining Unit	\$0.00
San Juan Coal Company	BUREAU OF LAND MANAGEMENT (NMSO)	Logical Mining Unit	\$0.00
Western Energy Company	BURLINGTON NORTHERN RAILROAD COMPANY	Right-Of-Way Easement	\$0.00
Western Energy Company	BURLINGTON NORTHERN RAILROAD COMPANY	Supplemental Agreement	\$0.00
Western Energy Company	BURLINGTON NORTHERN, INC.	Supplemental Agreement - T&M Contract No. 3982	\$0.00
Western Energy Company	BURLINGTON NORTHERN, INC.	Supplemental Lease - T&M Contract No. 3982	\$0.00
San Juan Coal Company	BURLINGTON RESOURCES OIL & GAS COMPANY LP	Conveyance, Assignment and Bill of Sale	\$0.00
San Juan Coal Company	BURLINGTON RESOURCES OIL & GAS COMPANY LP	Assignment and Bill of Sale	\$0.00
Westmoreland Coal Company	CALUMET SPECIALTY PRODUCT PARTNERS	General Materials / Goods contract	\$0.00
Prairie Mines & Royalty ULC Westmoreland Coal Company	CANADIAN PACIFIC RAILWAY	Contract Approval Form - Lease Locomotive SD40	\$0.00
Westmoreland Coal Company	CANON FINANCIAL SERVICES, INC.	Faxable Lease Agreement - Equipment Descriptions: Main Office, Up Stairs, Maintenance, Doug, LAB, Dispatch	\$0.00
Westmoreland Coal Company	CAREER BUILDER	Employment Screening	\$0.00
Westmoreland Coal Company	CAREERARC GROUP LLC	Social Recruiting Service Order	\$2,216.25
Westmoreland Coal Company	CAREERBUILDER, LLC	Master Services Agreement	\$0.00
Westmoreland Coal Company	CAREERBUILDER, LLC	Order Form	\$0.00
San Juan Coal Company	CARWIN L. WATTS AND CAROL A. WATTS	Surface Damage and Lease Agreement	\$0.00
San Juan Coal Company	CASCADE WATER & COFFEE SERVICE	Goods and Services Contract	\$0.00
Westmoreland Coal Company	CATALYST ENVIRONMENTAL SOLUTIONS CORPORATION	Trade Agreement	\$0.00
San Juan Coal Company	CATALYST ENVIRONMENTAL SOLUTIONS PUBLIC SERVICE COMPANY OF NEW MEXICO	Service Agreement	\$0.00
Westmoreland Coal Company	CATAPULT SYSTEMS, LLC	Arrangement for Professional Services	\$0.00
Western Energy Company	CATENA CONSULTING, LLC	Master Service Contract	\$0.00
Dakota Westmoreland Corporation Western Energy Company Texas Westmoreland Coal Company Westmoreland Kemmerer, LLC Oxford Mining Company, LLC Buckingham Coal Company, LLC	CATERPILLAR	Mining Equipment Volume Incentive	\$0.00
Texas Westmoreland Coal Company Westmoreland Mining LLC	CATERPILLAR FINANCIAL SERVICES CORPORATION	Lease Schedule to Master Tax Lease - 2014 6060 Caterpillar Front Shovel (VIN DH360179)	\$85,437.45
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Finance Lease - 6050 Shovel (S/N 200159)	\$171,600.00
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Promissory Note and Security Agreement - Caterpillar 789C, Off Highway Truck (VIN 2BW01497)	\$9,515.68
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Promissory Note and Security Agreement - Caterpillar 789C, Off Highway Truck (VIN 2BW01498)	\$9,727.22

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Promissory Notes and Security - Caterpillar 789C, Off Highway Truck (VIN 2BW01500)	\$9,383.09
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Promissory Note and Security Agreement - Caterpillar 789C, Off Highway Truck (VIN 2BW01685)	\$8,409.37
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Finance Lease - 14M Caterpillar Motor Grader (VIN B9J00492)	\$8,532.08
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Finance Lease - 777F Caterpillar Off Highway Truck CAB, Dual Slope Body with 16MM Liner, Tires (VIN JRP02368)	\$0.00
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Finance Lease - 16M Caterpillar Motor Grader (VIN R9H00981)	\$12,017.62
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Promissory Note and Security Agreement - Caterpillar D10T, Track-Type Tractor (VIN RJG04664)	\$7,724.46
Western Energy Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Finance Lease (Montana) - Used 993K Caterpillar Wheel Loader (VIN Z9K00537)	\$23,032.64
Westmoreland Mining LLC	CATERPILLAR FINANCIAL SERVICES CORPORATION	Master Finance Lease	\$0.00
Westmoreland Mining LLC Westmoreland Savage Corporation	CATERPILLAR FINANCIAL SERVICES CORPORATION	Schedule No. 2 to Master Finance Lease - Used D10T Caterpillar Track Type Tractor (VIN RJG04490)	\$0.00
Westmoreland Mining LLC Westmoreland Savage Corporation	CATERPILLAR FINANCIAL SERVICES CORPORATION	Master Finance Lease	\$0.00
Westmoreland Resources, Inc.	CATERPILLAR FINANCIAL SERVICES CORPORATION	Master Finance Lease	\$0.00
Westmoreland Resources, Inc.	CATERPILLAR FINANCIAL SERVICES CORPORATION	Finance Lease - Used 637G Caterpillar Scraper (VIN DFJ00513)	\$0.00
Westmoreland Resources, Inc.	CATERPILLAR FINANCIAL SERVICES CORPORATION	Finance Lease - 777F Caterpillar Off Highway Truck (VIN JRP02799)	\$5,223.32
Westmoreland Resources, Inc.	CATERPILLAR FINANCIAL SERVICES CORPORATION	Finance Lease - 777F Caterpillar Off Highway Truck (VIN JRP02807)	\$4,335.97
San Juan Coal Company	CATHERINE M. BLANCHARD, STEPHEN L. BLANCHARD, THOMAS E. BLANCHARD, AND PATRICIA BLANCHARD	Surface Damage and Lease Agreement	\$0.00
Westmoreland Resources, Inc.	CCC Group Inc.	General Services Contract	\$0.00
Western Energy Company	CDG ENGINEERS, INC.	Master Service Contract	\$7,355.00
Western Energy Company	CEDAR CREEK ASSOCIATES, INC.	Consulting Services Agreement	\$0.00
Westmoreland Coal Company	CENTERVIEW PARTNERS LLC	Engagement Letter	\$0.00
Western Energy Company	CENTURY WIRELINE SERVICES	Terms and Conditions of Service	\$0.00
San Juan Coal Company	CHARLES I. HERMAN	Surface Damage and Lease Agreement	\$0.00
San Juan Coal Company	CHARLOTTE H. MEYER	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	CHARTER COMMUNICATIONS OPERATING, LLC	Spectrum Enterprise Service Agreement	\$0.00
Westmoreland Coal Company	CHARTER COMMUNICATIONS OPERATING, LLC	Spectrum Enterprise Service Agreement	\$0.00
San Juan Coal Company	CHESTER E. STEWARD AND DOROTHY M. STEWARD	Easement and Right-of-Way	\$0.00
Westmoreland Coal Company	CHEVRON PRODUCTS COMPANY, A DIVISION OF CHEVRON U.S.A. INC.	Post-Petition Trade Agreement	\$0.00
Westmoreland Coal Company	Chubb (Federal Insurance Company)	Directors & Officers - \$10M Limit - Policy Number: 6802-2924	\$0.00
Westmoreland Coal Company	CHUBB BERMUDA	Property Reinsurance - Policy Number: WESTMOR01182P10A/WESTMOR01182P10B	\$0.00
Westmoreland Coal Company	Chubb Indemnity Insurance Company	Fiduciary - Canada - Policy Number: 8240-5705	\$0.00
Westmoreland Canadian Investments, LP Westmoreland Canada Holdings Inc. Westmoreland Coal Company Prairie Mines & Royalty ULC	CIBC	CIBC COMMERCIAL AND CORPORATE BANKING FINANCIAL SERVICES AGREEMENT	\$0.00
Westmoreland Coal Company	CIBC BANK USA	Application for Amendment to Irrevocable Standby Letter of Credit No. 71242-145943	\$0.00
San Juan Coal Company	CITY OF FARMINGTON ELECTRIC UTILITY SYSTEM STATE OF NEW MEXICO	Right of Way and Easement	\$0.00
San Juan Coal Company	CITY OF FARMINGTON ELECTRIC UTILITY SYSTEM UTAH INTERNATIONAL INC.	Easement Agreement	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
San Juan Coal Company	CITY OF FARMINGTON ELECTRIC UTILITY SYSTEM UTAH INTERNATIONAL INC.	Easement Agreement	\$0.00
San Juan Coal Company	CITY OF FARMINGTON ELECTRIC UTILITY SYSTEM WINIFRED T. MAURER THE MOUNTAIN STATES TELEPHONE & TELEGRAPH COMPANY	Right of Way Easement	\$0.00
Western Energy Company	CLAIR STREETER	Royalty Agreement	\$0.00
Westmoreland Resources, Inc.	CLARK MCCALL LAND AND CATTLE, LLLP	Grazing Lease	\$0.00
Westmoreland Coal Company	CLIFTON LARSON ALLEN LLP	Clifton Larson Allen	\$0.00
Westmoreland Coal Company	CLIFTONLARSONALLEN LLP	Tax Consulting - Sales and Use Tax Refund Study	\$1,712.43
Westmoreland Coal Company	CNA (Continental Casualty Company)	Directors & Officers - \$5M Limit - Policy Number: 596515319	\$0.00
Westmoreland Coal Company	COLE HARMAN FERRIN	Tuition Assistance Agreement	\$0.00
Western Energy Company	COLSTRIP ELECTRIC INC (CEI)	Master Service Contract	\$0.00
Western Energy Company	COLSTRIP ELECTRIC INC.	First Amendment to Master Services Agreement	\$0.00
Absaloka Coal, LLC Westmoreland Coal Sales Company, Inc.	COLSTRIP ENERGY LIMITED PARTNERSHIP	Coals Sales Order	\$0.00
Western Energy Company	COLSTRIP MEDICAL CENTER	Administrative / Casual Service Contract	\$9,449.00
Western Energy Company	COLSTRIP MEDICAL CENTER	First Amendment to Service Contract	\$0.00
Westmoreland Coal Company	COMCAST BUSINESS	Services Sales Order Form	\$0.00
Westmoreland Coal Company	COMCAST CABLE COMMUNICATIONS MANAGEMENT, LLC	Master Services Agreement	\$0.00
Western Energy Company	CONSOLIDATION COAL COMPANY FARLEY'S INC.	Recording Memorandum of Surface Lease	\$0.00
Western Energy Company	CONSOLIDATION COAL COMPANY WINFORD HAYS AND EILEEN HAYS	Assignment	\$0.00
San Juan Coal Company	COUNTY OF SAN JUAN, NEW MEXICO	Letter of Release and Termination	\$0.00
San Juan Coal Company	COUNTY OF SAN JUAN, NEW MEXICO	Grant of Property	\$0.00
Western Energy Company	CRIDCO WATER TREATMENT	Service Contract	\$0.00
Westmoreland Coal Company	CRIPPS SEARS & PARTNERS	Engagement Letter	\$0.00
Westmoreland Resources, Inc.	CROW TRIBE EXECUTIVE BRANCH ⁽¹⁾	Tract I Coal Mining Lease and Exploration Agreement dated September 23, 2013	\$0.00
Westmoreland Resources, Inc.	CROW TRIBE OF INDIANS ⁽¹⁾	Consent to Coal and Waste Coal Sales dated April 3, 2009	\$0.00
Westmoreland Resources, Inc.	CROW TRIBE OF INDIANS ⁽¹⁾	Coal Mining Lease - Crow Tribal Lands - dated February 13, 2004	\$0.00
Westmoreland Resources, Inc.	CROW TRIBE OF INDIANS ⁽¹⁾	Coal Mining Lease - Crow Tribal Lands Tract I - dated March 25, 2013	\$0.00
Westmoreland Resources, Inc.	CROW TRIBE OF INDIANS ⁽¹⁾	Agreement to Amend Coal Leases - Coal Production at Absaloka Mine - Effective October 1, 2016 through December 31, 2018	\$0.00
Westmoreland Resources, Inc.	CROW TRIBE OF INDIANS ⁽¹⁾	Crow Tribal Legislature September 6, 2016 Special Session - Joint Action Resolution No. JAR16-07	\$0.00
Westmoreland Resources, Inc.	CROW TRIBE OF INDIANS OF THE CROW RESERVATION ⁽¹⁾	Amended Coal Mining Lease Indian Lands	\$0.00
San Juan Coal Company	CSE INC. PUBLIC SERVICE COMPANY OF NEW MEXICO	Easement	\$0.00
Westmoreland Coal Company	CTL HOSTING CUSTOMERS D/B/A CENTURYLINK	Quote/Service Order	\$0.00
Western Energy Company	CUSTOM RECYCLERS	Single Services Contract	\$0.00
Westmoreland Coal Company	CYLANCE PROFESSIONAL SERVICES	Statement of Work	\$0.00
Westmoreland Coal Company	CYLANCE, INC.	Cylance End User License Agreement	\$0.00
Westmoreland Coal Company	CYXTERA COMMUNICATIONS, LLC	Invoice	\$0.00
Western Energy Company	D & R DISPOSAL	Services Contract	\$0.00
Westmoreland Resources, Inc.	DAKOTA COAL COMPANY	Coal Sales Order	\$0.00
Westmoreland Resources, Inc.	DAKOTA COAL COMPANY	Coal Sales Order	\$0.00
Westmoreland Resources, Inc.	DAN PETERS	Lease	\$0.00
San Juan Coal Company	DANIEL L. WEAVER AND JANE H. WEAVER	Surface Lease Agreement	\$0.00
Westmoreland Resources, Inc.	DANIEL P. PETERS	First Amendment to Real Property Lease	\$0.00
Westmoreland Resources, Inc.	DANIEL PETERS	Settlement Agreement	\$0.00
San Juan Coal Company	DARLENE M. COLLYER	Surface Lease Agreement	\$0.00
Westmoreland Resources, Inc.	DARRIN OLD COYOTE, CHAIRMAN	Amendment for the Indian Development Act Agreements	\$0.00
Western Energy Company	DARRYL L. JAMES CONSULTING, LLC	Letter of Agreement	\$0.00

(1) The preliminary decision to assume these leases and contracts with the Crow Tribe of Indians is limited to the leases and contracts specifically enumerated on this schedule, and does not constitute any preliminary decision to assume any other leases or contracts with the Crow Tribe of Indians, including, without limitation, any agreements relating to Indian Coal Production Tax Credits.

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
WCC Land Holding Company, Inc. Westmoreland Resources, Inc.	DAVE RALL	First Amendment to Grazing Lease	\$0.00
San Juan Coal Company	DAVID A. MILLER AND KATHERINE MILLER	Surface Damage, Lease and Option Agreement	\$0.00
San Juan Coal Company	DAVID LESSER MATTHEW LESSER	Extension of Agreement	\$0.00
San Juan Coal Company	DAVID. F. BLANCHARD AND CINDY BLANCHARD	Surface Damage and Lease Agreement	\$0.00
Western Energy Company	DEPARTMENT OF ENVIRONMENTAL QUALITY	Memorandum Of Agreement For Preparation Of An Environmental Impact Statement For The Western Energy Area F Mine Between Department of Environmental Quality and Western Energy Company	\$0.00
Western Energy Company	DEPARTMENT OF NATURAL RESOURCES	Amendment NO. 1 to Land Use License	\$0.00
Western Energy Company	DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION	State of Montana Scoria Mining Permit	\$0.00
San Juan Coal Company	DIOCESE OF GALLUP	Surface Lease Agreement	\$0.00
Westmoreland Coal Company	DIRECTV	Commercial Customer Agreement	\$150.98
Western Energy Company	DLJ CONSULTING	Letter of Agreement	\$0.00
Westmoreland Coal Company	DON SCHWARTZ	Tuition Assistance Agreement	\$0.00
Westmoreland Coal Company	DONLIN, RECANO & COMPANY, INC.	Standard Claims Administration and Noticing Agreement	\$0.00
San Juan Coal Company	DUGAN PRODUCTION CORPORATION	Agreement	\$0.00
San Juan Coal Company	DUGAN PRODUCTION CORPORATION UNITED STATES BUREAU OF LAND MANAGEMENT	Definitive Coal-CBM Development Agreement	\$0.00
San Juan Coal Company	DUGAN PRODUCTION CORPORATION UNITED STATES BUREAU OF LAND MANAGEMENT	Definitive Coal-CBM Development Agreement	\$0.00
Westmoreland Coal Company	EARNSLIFFE STRATEGY GROUP	Proposal For Strategic Advisory & Government Relations Support	\$0.00
Westmoreland Coal Company San Juan Coal Company	ECN FINANCIAL LLC	Truck Replacement - 2017 Peterbilt Model 348 (VIN 2NP3LJ0X7HM420515)	\$0.00
Westmoreland Coal Company	ECOSPHERE ENVIROMENTAL SERVICES	General Services Contract	\$7,960.12
San Juan Coal Company	EDWARD M. DIGNEO AND STELLA B. DIGNEO	Surface Damage and Lease Agreement	\$0.00
Western Energy Company	ELLIOTT A. RIGGS AND RAMONA M. RIGGS	Contract of Reservation	\$0.00
San Juan Coal Company	ELLIOTT A. RIGGS CITY OF FARMINGTON ELECTRIC UTILITY SYSTEM	Consent to Right-of-Way and Waiver of Property Damage Bond	\$0.00
Westmoreland Coal Company San Juan Coal Company	ENBALA POWER NETWORKS, INC.	Participation Agreement	\$0.00
Western Energy Company	ENERGY LABORATORIES, INC.	General Services Contract	\$0.00
Western Energy Company	ENERGY LABORATORIES, INC.	First Amendment to General Services Agreement	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2017 Chevrolet Silverado 1500 (VIN 3GCUKREC4HG487519)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GB0KUEG0HZ394666)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2017 Chevrolet Equinox (VIN 2GNFLEEKXH6350741)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GC1KUEG3HF222505)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 1500 (VIN 1GCNKPEH8FZ327810)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 1500 (VIN 1GCNKPEHFXF329154)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 3500HD (VIN 1GB0KYEG9FZ540213)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 2500HD (VIN 1GB0KUEG2FZ540224)	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 2500HD (VIN 1GC1KUEG0FF642865)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 2500HD (VIN 1GB0KUEG2FZ539865)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 2500HD (VIN 1GB0KUEG6FZ540579)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 3500HD (VIN 1GB3KYEXHZ391769)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 1500 (VIN 1GBNKN3HZ391608)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GB1KUEG6HF224074)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GC1KUEG7HF225259)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GC1KUEG5HF224983)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GC1KUEGXHF226891)	\$0.00
Western Energy Company	ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GC1KUEG5HF223025)	\$0.00
Westmoreland Mining LLC	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Rate Quote - 2015 Chevrolet Silverado 2500HD	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Suburban 1500 (VIN 1GNSKHKC9FR674958)	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 2500HD (VIN 1GC1KUEG1FF642020)	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open - End (Equity) Lease Schedule - 2015 Chevrolet Silverado 1500 (VIN 3GCUKPEC4FG393318)	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open-End (Equity) Lease Schedule - 2015 Chevrolet Silverado 1500 (VIN 3GCUKPEC9FG393329)	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open-End (Equity) Lease Schedule - 2015 Chevrolet Silverado 1500 (VIN 3GCUKPEC3FG395190)	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open-End (Equity) Lease Schedule - 2015 Chevrolet Silverado 1500 (VIN 1GCUKREC8FF202710)	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open-End (Equity) Lease Schedule - 2015 Chevrolet Silverado 1500 (VIN 1GCUKREC1FF202726)	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open-End (Equity) Lease Schedule - 2015 Chevrolet Silverado 1500 (VIN 1GCUKREC1FF202774)	\$0.00
Westmoreland Resources, Inc.	ENTERPRISE FLEET MANAGEMENT	Open-End (Equity) Lease Rate Quote - 2019 Chevrolet Silverado 3500HD (Series ID: CK35943)	\$0.00
Westmoreland San Juan, LLC	ENTERPRISE FLEET MANAGEMENT	Open-End (Equity) Lease Rate Quote - 2017 Silverado 1500 (VIN 3GCUKNEC4HG287863)	\$0.00
Westmoreland San Juan, LLC	ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 3500HD Chassis (VIN 1GB3KYCY6HF154331)	\$0.00
Westmoreland Coal Company	ENTERPRISE FLEET MANAGEMENT INC	Master Equity Lease Agreement - Vehicles	\$0.00
Westmoreland Coal Company	ENTERPRISE FLEET MANAGEMENT INC.	Master Equity Lease Agreement - Vehicles	\$0.00
Westmoreland San Juan, LLC	ENTERPRISE FLEET MANAGEMENT ENTERPRISE FM TRUST	Lease Schedule - 2017 Chevrolet Silverado 1500 (VIN 3GCUKNEC4HG287863)	\$0.00
Westmoreland San Juan, LLC	ENTERPRISE FLEET MANAGEMENT ENTERPRISE FM TRUST	Open - End (Equity) Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GC1KUEG3HF129256)	\$0.00
Westmoreland San Juan, LLC	ENTERPRISE FLEET MANAGEMENT ENTERPRISE FM TRUST	Open - End (Equity) Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GC1KUEG8HF129544)	\$0.00
Westmoreland San Juan, LLC	ENTERPRISE FLEET MANAGEMENT ENTERPRISE FM TRUST	Open - End (Equity) Lease Schedule - 2017 Chevrolet Silverado 1500 (VIN 1GCNKNEC2HZ208601)	\$0.00
Westmoreland San Juan, LLC	ENTERPRISE FLEET MANAGEMENT ENTERPRISE FM TRUST	Open - End (Equity) Lease Schedule - 2017 Chevrolet Silverado 1500 (VIN 1GCNKNEC3HZ212835)	\$0.00
Westmoreland Coal Company	ENTERPRISE FM TRUST	Master Equity Lease Agreement - Vehicles	\$0.00

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland San Juan, LLC	ENTERPRISE FM TRUST ENTERPRISE FLEET MANAGEMENT	Lease Schedule - 2017 Chevrolet Silverado 2500HD (VIN 1GC0KUEG4HZ209398)	\$0.00
Western Energy Company	ERICKSON CONTRACT SURVEYING INC.	Master Services Contract	\$0.00
Western Energy Company	ERM - WEST, INC.	Master Services Contract	\$0.00
Westmoreland Coal Company	ERNST & YOUNG LLP	Audit Engagement Letter	\$0.00
Westmoreland Coal Company	ERNST & YOUNG LLP	Agreement	\$0.00
Westmoreland Coal Company	ERNST & YOUNG LLP	Agreement	\$0.00
Westmoreland Coal Company	ERNST & YOUNG LP	Agreement	\$0.00
Westmoreland Coal Company	EXPERIS US, INC.	Statement of Work to Provide Financial Reporting and Technical Accounting Services	\$0.00
Westmoreland Coal Company	EXPERIS US, INC.	Statement of Work: Unclaimed Property Services	\$0.00
Westmoreland Coal Company	EXPERIS US, INC.	Master Services Agreement	\$0.00
San Juan Coal Company	F & D HOLDINGS LLC	Monitoring Site Lease	\$0.00
Western Energy Company	FARLEY, INC.	Scoria Lease	\$0.00
Western Energy Company	FARLEY, INC.	Overrides to Farley and Greenleaf for Section 8, Area B	\$0.00
Western Energy Company	FARSTAD OIL INC.	Agreement for Delivery of Diesel Fuel and Unleaded Gasoline	\$6,613.63
Westmoreland Resources, Inc.	FARSTAD OIL INC.	Agreement for Delivery of Diesel Fuel and Unleaded Gasoline	\$6,145.65
San Juan Coal Company	FASTTRACK COMMUNICATIONS INC.	Master Service Agreement	\$3,727.32
San Juan Coal Company	FASTTRACK COMMUNICATIONS, INC.	Exhibit A: Service Order Summary	\$0.00
San Juan Coal Company	FASTTRACK COMMUNICATIONS, INC.	Exhibit A: Service Order Summary	\$0.00
Westmoreland Coal Company	FEDERAL INSURANCE COMPANY	EPL - Policy Number: 7/1/18-7/1/19	\$0.00
Westmoreland Coal Company	FEDERAL INSURANCE COMPANY	Fiduciary - US - Policy Number: 6802-2927	\$0.00
San Juan Coal Company	FENNER DUNLOP CONVEYOR SYSTEMS AND SERVICES LLC	General Services Contract	\$0.00
Westmoreland Coal Company	FINANCIAL REPORTING ADVISORS, LLC	Financial Reporting Letter Agreement	\$0.00
Prairie Mines & Royalty ULC Westmoreland Coal Company	FINNING (CANADA) A DIVISION OF FINNING INTERNATIONAL INC.	Equipment Invoice and Memo of Justification - Terrain GPS guidance production system (Unit #s: 185210 & 185230)	\$0.00
Westmoreland Resources, Inc.	FIRST INTERSTATE BANK	Change in Terms Agreement - Maturity Date Extension Letter of Credit Dated September 20, 2001	\$0.00
Westmoreland Resources, Inc.	FIRST INTERSTATE BANK	Change in Terms Agreement Letter of Credit Dated September 20, 2001	\$0.00
Westmoreland Resources, Inc.	FIRST INTERSTATE BANKS	Change in Terms Agreement - Maturity Date Extension Loan Date 8/1/2017	\$0.00
Western Energy Company Westmoreland Resources, Inc.	FIRST INTERSTATE WEALTH MANAGEMENT	INVESTMENT MANAGEMENT AGENCY ACCOUNT SECURITIES COMMUNICATIONS INSTRUCTIONS TO CUSTODIAN	\$0.00
Westmoreland Resources, Inc.	FIRST INTERSTATE WEALTH MANAGEMENT	Non-Managed Custodial Agency Agreement and Disclosure Document	\$0.00
Westmoreland Resources, Inc.	FIRST INTERSTATE WEALTH MANAGEMENT	Non Managed Custodial Agency Agreement - Montana	\$0.00
Westmoreland Coal Company	FORZA CONSULTING BV	SCANMAN License Purchase Agreement	\$0.00
Westmoreland Coal Company	FORZA CONSULTING BV	Scanman End User License Agreement	\$0.00
Westmoreland Coal Company	FORZA CONSULTING BV	Scanman License Purchase Agreement	\$0.00
Westmoreland Coal Company	FORZA CONSULTING BV	Scanman Implementation SOW	\$0.00
Westmoreland Coal Company	FORZA CONSULTING BV	Scanman Development "2-Way Match Approvals"	\$0.00
San Juan Coal Company	FOUR STAR OIL & GAS COMPANY	Partial Assignment of Oil and Gas Lease	\$0.00
Western Energy Company	FRUITLAND LAND AND CATTLE CO.	Agreement	\$0.00
Western Energy Company	FUGRO HORIZONS, INC.	2011-2012 Photogrammetric Services Contract - Rosebud Mine	\$0.00
Western Energy Company	GALLATIN SCALES	Service Contract	\$0.00
Westmoreland Coal Company	GARY A KOHN	Key Employee Incentive Plan	\$0.00
WCC Land Holding Company, Inc.	GARY BOOTH AND MARK BOOTH	Environmental Monitoring Agreement	\$0.00
Westmoreland Coal Company	GARY KOHN	Retention Bonus Agreement	\$0.00
Westmoreland Coal Company	GARY KOHN	Q2 KEIP Prepayment	\$0.00
Westmoreland Coal Company	GARY KOHN	Q3 Estimated KEIP Payment and Q4 KEIP Prepayment	\$0.00
Westmoreland Coal Company	GARY KOHN	2018 Key Employee Incentive Plan	\$0.00
Western Energy Company	GCM SERVICES, INC.	Master Services Contract	\$0.00
Westmoreland Resources, Inc.	GENERAL DIRECTOR COAL SERVICE DESIGN	Rail Switching Allowance Agreement	\$0.00
San Juan Coal Company	GEOMAT INC.	GENERAL SERVICES CONTRACT	\$0.00
Westmoreland Coal Company	GLOBAL RETIREMENT PARTNERS, LLC	Fee Schedule Revision - Westmoreland Coal Company and Subsidiaries Employees' Savings Plan	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	GLOBAL RETIREMENT PARTNERS, LLC	Fee Schedule Revision - Westmoreland Elko-Sorensen Mine Pension Plan	\$0.00
Westmoreland Coal Company	GLOBAL RETIREMENT PARTNERS, LLC	Fee Schedule Revision - Navajo Mine Retirement Plan	\$0.00
Westmoreland Resources, Inc.	GMHR	Coal Sales Order	\$0.00
Westmoreland Coal Company	GMS MINE REPAIR & MAINTENANCE INC.	Trade Agreement - 1/11/19	\$0.00
San Juan Coal Company	GMS MINE REPAIR & MAINTENANCE, INC.	Independent Labor Services Contract	\$0.00
Western Energy Company	GORDON DRILLING, INC.	General Services Contract	\$0.00
Westmoreland Coal Company	GRAINGER INDUSTRIAL SUPPLY	Amendment No.2 to the Letter of Agreement	\$0.00
San Juan Coal Company	GRAINGER INDUSTRIAL SUPPLY	Dispensing/storage Unit Service Agreement	\$0.00
Westmoreland Coal Company	GRAINGER INDUSTRIAL SUPPLY	Confidential Letter	\$0.00
Westmoreland Coal Company	GRAINGER INDUSTRIAL SUPPLY DIVISION OF WW GRAINGER INC	Letter of Agreement	\$0.00
Westmoreland Coal Company	GRAINGER INDUSTRIAL SUPPLY, A DIVISION OF W.W. GRAINGER, INC.	Amendment Number three to the Letter	\$0.00
San Juan Coal Company	GRAINGER INSUDSTRIAL SUPPLY (W.W. GRAINGER, INC.)	Amendment #1 to Equipment Schedule #1	\$0.00
Western Energy Company	GREAT NORTHERN PROPERTIES LIMITED PARTNERSHIP	Permit For Water Monitoring Wells	\$0.00
Western Energy Company	GREAT NORTHERN PROPERTIES LIMITED PARTNERSHIP	Surface Use Lease Agreement	\$0.00
Western Energy Company	GREAT NORTHERN PROPERTIES LIMITED PARTNERSHIP	Extension Letter	\$0.00
Western Energy Company	GREAT NORTHERN PROPERTIES LIMITED PARTNERSHIP	Surface Lease Agreement	\$0.00
Western Energy Company	GREAT NORTHERN PROPERTIES, LP	Air Quality Permit	\$0.00
Westmoreland Coal Company	GREEN SHIELD CANADA	Administrative Services Only Agreement	\$0.00
Westmoreland Coal Company	GREEN SHIELD CANADA	Stop-Loss Agreement	\$0.00
Western Energy Company	GREENLEAF LAND AND LIVE STOCK COMPANY	Right-of-Way and Easement Agreement	\$0.00
Western Energy Company	GREENLEAF LAND AND LIVESTOCK	Memorandum	\$0.00
San Juan Coal Company	HELEN T. BLANCHARD	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	HEWLETT-PACKARD FINANCIAL SERVICES COMPANY	Enterprise Business Lease Agreement	\$611.19
Westmoreland Coal Company	HEWLETT-PACKARD FINANCIAL SERVICES COMPANY	Enterprise Business Lease Agreement	\$1,866.63
Westmoreland Coal Company	HEWLETT-PACKARD FINANCIAL SERVICES COMPANY	Enterprise Business Lease Agreement	\$2,503.10
Western Energy Company	HIGGINS DRILLING	General Services Contract	\$0.00
Westmoreland Coal Company	Hill Crest, Inc.	Lease Agreement and all amendments - 1601 Lewis Avenue, Billings, MT	\$0.00
Westmoreland Resources, Inc.	HOLLAND AND HART LLP	Counsel Service Agreement	\$0.00
Westmoreland Coal Company	HOMEWOOD HEALTH INC.	Employee and Family Assistance Program Contract for Services	\$0.00
WCC Land Holding Company, Inc.	HOPEDALE MINING LLC	Amendment to Coal Transfer Agreement	\$0.00
San Juan Coal Company	HOWARD G. LORCH, ALICE E. LORCH, JOAN M. GILSHANNON, THOMAS B. GILSHANNON, KENNETH R. LORCH	Easement and Right-of-Way	\$0.00
Western Energy Company	HYDROMETRICS, INC.	General Services Contract	\$0.00
Western Energy Company	ICF JONES & STOKES, INC	Master Service Contract	\$0.00
Westmoreland Coal Company	IEC GROUP, INC. DBA AMERIBEN/IEC GROUP	Third-Party Administrative and Utilization Management Services Agreement	\$0.00
Westmoreland Coal Company	IEC GROUP, INC. DBA AMERIBEN/IEC GROUP	Amendment #1 To Third-Party Administrative Services Agreement	\$0.00
Prairie Mines & Royalty ULC	IMPERIAL OIL	General and Continuing Corporate Guarantee	\$0.00
Westmoreland Coal Company	IMPERIAL OIL	General and Continuing Corporate Guarantee	\$0.00
Western Energy Company	INDUSTRIAL SCIENTIFIC CO	Usage Agreement	\$0.00
Westmoreland Coal Company	INFOMINE	Annual Subscription	\$0.00
Westmoreland Coal Company	INFO-TECH RESEARCH GROUP	Service Agreement	\$0.00
Western Energy Company	INTEGRATED WEED SERVICES LLC	First Amendment to General Services Agreement	\$0.00
Westmoreland Coal Company	INTELLIGIZE, INC.	Order Form	\$0.00
Western Energy Company	INTER - MOUNTAIN LABORATORIES	General Services Contract	\$0.00
Western Energy Company	INTERGRATED WEED SERVICES LLC	Consulting Services Agreement	\$0.00
Haystack Coal Company	INTER-MOUNTAIN LABS	Purchase Order	\$6,042.00
Westmoreland Coal Company	IRONSHORE EUROPE LTD	Excess Liability - US - Policy Number: B080116993U18	\$0.00
Westmoreland Coal Company	IRONSHORE INSURANCE LTD	Property Reinsurance - Policy Number: 443099918A	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	IRONSHORE SPECIALITY INSURANCE COMPANY	Pollution - San Juan - Policy Number: 002852102	\$0.00
Westmoreland Coal Company	JACKSON WALKER LLP	Retention Of Local And Conflicts Counsel	\$0.00
Westmoreland Resources, Inc.	JAMES AND TESHA BRITTON DBA RENAYJAMES ENTERPRISES ABSALOKA MINE	Agreement	\$0.00
San Juan Coal Company	JAMES B. COLLYER, JR., ET AL	Surface Lease Agreement	\$0.00
Westmoreland Resources, Inc.	JAMES CLAY MILLAR	Grazing Lease	\$0.00
San Juan Coal Company	JAMES SMOUSE ROBERT SMOUSE TANYA GEHRIS FREDERICK B. SMOUSE DOUGLAS E. SMOUSE EVELYN SMOUSE LEAH SANDRA BORGRINK SHERRIAN MARIE BORGRINK MARSHAL SMOUSE GREGORY B. SMOUSE MR. LESTER JAMES MOUSE, DECS'D. HAZEL DORIS SMOUSE PETERS SARAH LOUSIE KIMBALL GEORGE R. SMOUSE ESTATE DONALD L. SMOUSE DEFORREST SMOUSE (JANICE) ROBERT EDWARD PIPER TERRI J. RAMIREZ MICHAEL D. SMOUSE HENRY F. BORGRINK	Extension of Agreement	\$1,134.13
Westmoreland Resources, Inc.	JASE O. NORSWORTHY JAMES W. REGER MIKE T. GUSTAFSON	Royalty Agreement	\$0.00
Westmoreland Resources, Inc.	JASE O. NORSWORTHY JAMES W. REGER MIKE T. GUSTAFSON WINSTON L. COX PATRICK J. MCDONOUGH	Royalty Agreement	\$0.00
Western Energy Company	JB MAINTENANCE SERVICES	Master Services Contract	\$0.00
Western Energy Company	JBLCO SERVICES	Agreement Summary	\$0.00
Westmoreland Coal Company	JEFFREY S. STEIN	Amended And Restated Consulting Agreement	\$0.00
Westmoreland Coal Company	JEN GRAFTON	Q2 KEIP Prepayment	\$0.00
Westmoreland Coal Company	JENNIFER GRAFTON	Retention Bonus Agreement	\$0.00
Westmoreland Coal Company	JENNIFER GRAFTON	Key Employee Incentive Plan	\$0.00
Westmoreland Coal Company	JENNIFER GRAFTON	Q3 Estimated KEIP Payment and Q4 KEIP Prepayment	\$0.00
Westmoreland Coal Company	JENNIFER GRAFTON	2018 Key Employee Incentive Plan	\$0.00
Westmoreland Coal Company	JODI FOERSCHLER	Master Equity Lease Agreement - Vehicles	\$0.00
San Juan Coal Company	JOEL W. FOUTZ, SHERRY ANN FOUTZ, PHIL BLAINE FOUTZ, CINDRA FOUTZ, THOMAS BRADLEY DUNCAN, BROOKE DUNCAN, MARTIN DIRK FOUTZ	Easement and Right-of-Way	\$0.00
San Juan Coal Company	JOHN A. GARAU	Surface Damage and Lease Agreement	\$0.00
Western Energy Company	JOHN POOLE	Grazing Lease	\$0.00
Westmoreland Coal Company	JOHN T. BOYD CORPORATION	Master Technical Consulting Services Agreement	\$0.00
San Juan Coal Company	JOHN W. BARRINGER	Partial Assignment of Oil and Gas Lease	\$0.00
Westmoreland Resources, Inc.	JONES DAY	Engagement Letter	\$0.00
San Juan Coal Company	JOSEPH LAVERNE WATTS AND JANET O. WATTS	Surface Damage and Lease Agreement	\$0.00
Westmoreland Resources, Inc.	JOSEPH M. AND/OR KANDIN J. LUTHER	Grazing Lease	\$0.00
Westmoreland Resources, Inc.	JOSEPH M. LUTHER AND KANDIN J. LUTHER	Reclamation Grazing Lease	\$0.00
Westmoreland Coal Company	JOSEPH MICHELETTI	Retention Bonus Agreement	\$0.00
Westmoreland Coal Company	JOSEPH MICHELETTI	Key Employee Incentive Plan	\$0.00
Westmoreland Coal Company	JOSEPH MICHELETTI	Q2 KEIP Prepayment	\$0.00
Westmoreland Coal Company	JOSEPH MICHELETTI	Q3 Estimated KEIP Payment and Q4 KEIP Prepayment	\$0.00
Westmoreland Coal Company	JOSEPH MICHELETTI	2018 Key Employee Incentive Plan	\$0.00
Westmoreland Canada Holdings Inc. Westmoreland Coal Company	JOY GLOBAL SURFACE MINING INC.	General Statement of Alliance	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
San Juan Coal Company	JOY GLOBAL UNDERGROUND MINING	Contract Variation	\$0.00
San Juan Coal Company	JOY GLOBAL UNDERGROUND MINING LLC	Commercial Purpose Note and Purchase Money Security Agreement	\$0.00
San Juan Coal Company	JOY GLOBAL UNDERGROUND MINING LLC C/O JOY MINING MACHINERY	Contract Variation to Master Supply Agreement	\$0.00
San Juan Coal Company	JUDITH G. FEIL CLEMENT & ELISA KOOGLER MARY JANE BURCH, TRUSTEE CR ROD HANCOCK	Extension of Agreement	\$0.00
Haystack Coal Company	KEMMERER FIELD OFFICE	Right of way grant	\$0.00
San Juan Coal Company	KENNEDY MINERALS, LLC	Surface Lease Agreement	\$0.00
Westmoreland Coal Company	KEY-RITE SECURITY	Invoice	\$0.00
Western Energy Company	KIRBY KLUVER	Recording Memorandum of Surface Lease	\$0.00
Westmoreland Coal Company	KIRKLAND & ELLIS LLP	Retention to Provide Legal Service	\$0.00
Westmoreland Coal Company	KIRKLAND & ELLIS LLP	Retainer Agreement	\$0.00
Westmoreland Coal Company	KIRKLAND & ELLIS LLP	Retainer Agreement	\$0.00
Westmoreland Coal Company San Juan Coal Company	KMART	Flu Clinic Provider Information	\$0.00
Westmoreland Coal Company	KNOWBE4, INC.	Invoice	\$0.00
Westmoreland Coal Company	KOMATSU AMERICA CORP KOMATSU GERMANY - MINING WAUKESHA - PEARCE INDUSTRIES, INC. MODERN MACHINERY CO., INC. GENERAL EQUIPMENT AND SUPPLIES, INC. SMS EQUIPMENT COMPANY KOMATSU EQUIPMENT COMPANY COLUMBUS EQUIPMENT COMPANY BRANDEIS MACHINERY KOMATSU SOUTHWEST KOMATSU	VIP Program	\$0.00
Westmoreland Coal Company	KOMATSU EQUIPMENT	Rental Contract - PC1250 Hydraulic Excavator	\$0.00
Westmoreland Resources, Inc. Westmoreland Kemmerer, LLC	KOMATSU FINANCIAL LIMITED PARTNERSHIP	Lease Assignment Agreement - PC1250-8 (S/N 30311)	\$0.00
Westmoreland Resources, Inc.	KOMATSU FINANCIAL LT. PARTNERSHIP	Invoice - PC1250-8 Hydraulic Excavator (SN 30311)	\$0.00
San Juan Coal Company	Komatsu Southwest	Equipment Lease - 2018 Komatsu HM400-5 (Serial Number: 10856)	\$0.00
San Juan Coal Company	Komatsu Southwest	Equipment Lease - 2018 Komatsu WA470-8 (Serial Number: A49391)	\$0.00
San Juan Coal Company	Komatsu Southwest	Equipment Lease - 2018 Komatsu HM400-5 (Serial Number 10923)	\$0.00
San Juan Coal Company	Komatsu Southwest	Equipment Lease - 2018 Komatsu HM400-5 (Serial Number: 10918)	\$0.00
Westmoreland Coal Company	KRJA SYSTEMS INC./MAPTEK	Invoice	\$0.00
San Juan Coal Company	LA PLATA FEED AND LIVESTOCK	Grazing Lease	\$0.00
San Juan Coal Company	LANCE OIL & GAS COMPANY	Assignment of Lease and Bill of Sale	\$0.00
San Juan Coal Company	LEWIS T. BARRINGER JR.	Partial Assignment of Oil and Gas Lease	\$0.00
Westmoreland Coal Company	LIBERTY LIFE ASSURANCE COMPANY OF BOSTON	Notice of Change	\$0.00
Westmoreland Coal Company	LIBERTY LIFE ASSURANCE COMPANY OF BOSTON	Amendment	\$0.00
Westmoreland Coal Company	LIBERTY LIFE ASSURANCE COMPANY OF BOSTON	Amendment	\$0.00
Westmoreland Coal Company	LIBERTY LIFE ASSURANCE COMPANY OF BOSTON	Group Life Insurance Policy	\$0.00
San Juan Coal Company	LILLIAN A. FOLEY	Easement and Right-of-Way	\$0.00
Westmoreland Coal Company	LLOYDS OF LONDON	Property Reinsurance - Policy Number: B080111516U18 Sec 1	\$0.00
Westmoreland Coal Company	LLOYDS OF LONDON	Property Reinsurance - Policy Number: B080111516U18 Sec 2	\$0.00
Westmoreland Coal Company	LLOYDS OF LONDON	Property Reinsurance - Policy Number: B080117719U18	\$0.00
Westmoreland Coal Company	LLOYDS OF LONDON	Property Reinsurance - Policy Number: B080117720U18	\$0.00
Westmoreland Coal Company	LLOYDS OF LONDON	Property Reinsurance - Policy Number: B080117721U18	\$0.00
Westmoreland Coal Company	LLOYDS OF LONDON	Property Reinsurance - Policy Number: B080117723U18	\$0.00

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	LLOYDS OF LONDON	Terrorism - Policy Number: B080112161L18	\$0.00
Westmoreland Coal Company	LLOYDS OF LONDON	General Liability - Canada - Policy Number: B080127451G18	\$0.00
Westmoreland Coal Company	LOCTON COMPANIES LLC VISION INSURANCE PLAN INSURANCE COMPANY	Amendment to Care Plan	\$0.00
Westmoreland Coal Company	LUKE KLEMKE	Executive Severance Agreement	\$0.00
Westmoreland Coal Company	LYKINS ENERGY SOLUTIONS	Trade Agreement	\$0.00
Western Energy Company	MABEL W. LESTER, C.R. HANCOCK AND CLEMENT KOOGLER	Agreement	\$0.00
San Juan Coal Company	MAE W. BOND	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	MAGNITUDE SOFTWARE	Maintenance & Support Renewal Quotation	\$0.00
Westmoreland Coal Company	MARCO TECHNOLOGIES LLC	Lease Agreement	\$104.29
Westmoreland Coal Company	MARCO TECHNOLOGIES LLC	Lease Agreement - Two HP M880Z Color Laserjets, HP M680Z Color Laserjet, HP M605DN Laserjet	\$0.00
Westmoreland Coal Company	MARCO TECHNOLOGIES LLC	Lease Supplement - HP M577F Color Laserjet Enterprise Printer (MFP)	\$0.00
Westmoreland Coal Company	MARCO TECHNOLOGIES LLC	Lease Agreement - Two HP M880Z Color Laserjets, HP M680Z Color Laserjet, HP M605DN Laserjet	\$1,249.41
San Juan Coal Company	MARGUERITE L. MCMENAMIN	Surface Lease Agreement	\$0.00
Westmoreland Resources, Inc.	MARIE L. CRUM TRUST	Lease	\$0.00
Westmoreland Resources, Inc.	MARIE L. CRUM RONALD OR STEPHANIE CRUM	Amendment to Property Exchange and Mining Agreement	\$0.00
San Juan Coal Company	MARIE W. BURNS	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	MARKEL BERMUDA LIMITED	Property Reinsurance - Policy Number: 1374759-9723-PRMAN-2018	\$0.00
San Juan Coal Company	MARY C. BLANCHARD	Surface Damage and Lease Agreement	\$0.00
Western Energy Company	MARY SMOUSE	Agreement	\$0.00
Westmoreland Coal Company	MCKINSEY RECOVERY & TRANSFORMATION SERVICES U.S., LLC	Agreement	\$0.00
Westmoreland Coal Company	MCKINSEY RECOVERY & TRANSFORMATION SERVICES U.S., LLC	Engagement Letter	\$0.00
San Juan Coal Company	MERRION OIL AND GAS CORPORATION	Amendment to Surface Use Letter Agreement	\$0.00
San Juan Coal Company	MESA SAND & GRAVEL	General Services Contract	\$0.00
Westmoreland Coal Company	METASOURCE, LLC	Master Services Agreement	\$0.00
Westmoreland Coal Company	MICHAEL HUTCHINSON	Retention Bonus Agreement	\$0.00
Westmoreland Coal Company	MICHAEL HUTCHINSON	Key Employee Incentive Plan	\$0.00
Westmoreland Coal Company	MICHAEL HUTCHINSON	Q2 KEIP Prepayment	\$0.00
Westmoreland Coal Company	MICHAEL HUTCHINSON	Q3 Estimated KEIP Payment and Q4 KEIP Prepayment	\$0.00
Westmoreland Coal Company	MICHAEL HUTCHINSON	2018 Key Employee Incentive Plan	\$0.00
San Juan Coal Company	MICHAEL L. KELEHER, TRUSTEE OF THE MICHAEL L. KELEHER TRUST	Pipeline Easement	\$0.00
San Juan Coal Company	MICHAEL M. DES MARAIS, AND ELTA V. DES MARAIS	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	MICHELIN NORTH AMERICA INC	Tire Supply Agreement	\$0.00
Westmoreland Coal Company	MICHELIN NORTH AMERICA INC	Tire Supply	\$0.00
Westmoreland Coal Company	MICHELIN NORTH AMERICA INC	Tire Supply Agreement	\$0.00
Westmoreland Resources, Inc.	MID-YELLOWSTONE ELECTRIC COOPERATIVE, INC.	Application for Service	\$0.00
Western Energy Company	MILES CITY SANITATION	Administrative / Casual Contract	\$9,743.32
Western Energy Company	MILES CITY SANITATION, LLC	First Amendment to Administrative/Casual Services Contract - Contract No. 1128	\$0.00
Western Energy Company	MILLCREEK MINING GROUP	Engineering Services Contract	\$0.00
San Juan Coal Company	MILLER ENGINEERS, INC. (D/B/A SOUDER, MILLER, & ASSOCIATES)	Professional Services Agreement	\$16,957.34
San Juan Coal Company	MINERALS MANAGEMENT SERVICE, US DEPARTMENT OF THE INTERIOR	Settlement Agreement	\$0.00
Westmoreland Coal Company	MIINOVA USA, INC.	Trade Agreement Dated January 8, 2019	\$0.00
Westmoreland Resources, Inc.	MK WEEDEN CONSTRUCTION	General Services Contract	\$0.00
Westmoreland Resources, Inc.	MK WEEDEN CONSTRUCTION	General Services Contract	\$0.00
Westmoreland Coal Sales Company, Inc.	MONSANTO COMPANY	Purchase Order	\$0.00
Western Energy Company	MONTANA BIOLOGICAL SURVEY	Consulting Technical Services Agreement	\$0.00
Western Energy Company	MONTANA DEPARTMENT OF ENVIRONMENTAL QUALITY	Agreement For Preparation Of An Environmental Impact Statement For The Western Energy Area F Mine	\$0.00

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Western Energy Company	MONTANA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)	Agreement For Preparation Of An Environmental Impact Statement For The Western Energy Area F Mine Modification 13	\$0.00
Western Energy Company	MONTANA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)	Memorandum Of Agreement For Preparation Of An Environmental Impact Statement For The Western Energy Mine "Rosebud Mine", Area B, AM5 Between Department Of Environmental Quality And Western Energy Company Contract #118004	\$0.00
Western Energy Company	MONTANA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)	Memorandum Of Agreement For Preparation Of An Environmental Impact Statement For The Western Energy Mine "Rosebud Mine", Area B, AM5 Between Department Of Environmental Quality And Western Energy Company Contract #118004 Modification 1	\$0.00
Western Energy Company	MONTANA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)	Memorandum Of Agreement For Preparation Of An Environmental Impact Statement For The Western Energy Mine "Rosebud Mine", Area B, AM5 Modification 2 Of Contract 118004	\$0.00
Western Energy Company	MONTANA DEPARTMENT OF NATURAL RESOURCES	Montana Scoria Permit Application 2011	\$0.00
Westmoreland Resources, Inc.	MONTANA STATE FUND	Workers Compensation and Employers Liability Insurance Policy	\$0.00
Westmoreland Coal Company	MORGAN STANLEY SMITH BARNEY	Single Advisory Contract	\$0.00
Westmoreland Mining LLC	MORGAN STANLEY SMITH BARNEY LLC	Single Advisory Contract	\$0.00
Westmoreland Resources, Inc. Westmoreland Coal Company	MORGAN STANLEY SMITH BARNEY LLC TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA	Amendment to Control Agreements	\$0.00
Westmoreland Resources, Inc. Westmoreland Coal Company	MORGAN STANLEY SMITH BARNEY LLC TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA	Amendment to Control Agreements	\$0.00
Western Energy Company	MORRISON / MAIERLE, INC.	Master Services Contract	\$0.00
Western Energy Company	MOUNTAIN STATES ENVIRONMENTAL SERVICES, INC.	Administrative / Casual Services Contract	\$0.00
Western Energy Company	MOUNTAIN STATES ENVIRONMENTAL SERVICES, INC.	First Amendment to Administrative/Casual Services Contract (Contract No.1122)	\$0.00
Westmoreland Resources, Inc.	MR. DAVE RALL	Grazing Lease	\$0.00
Westmoreland Resources, Inc.	MR. JAMES ROMINE	Right of Way	\$0.00
Westmoreland Resources, Inc.	MR. JOE LUTHER	Hunting on Lease Property	\$0.00
Western Energy Company	MR. LESTER JAMES SMOUSE, DECS'D	Extension of Agreement	\$0.00
Westmoreland Resources, Inc.	MR. TONY STARK	Grazing and Agricultural Lease	\$0.00
San Juan Coal Company	MRP	Investment Advisory Agreement - Navajo Mine Retirement Plan	\$0.00
Westmoreland Coal Company	MRP	Investment Advisory Agreement - Beulah and Savage Mines Hourly Employees' Pension Plan	\$0.00
Westmoreland Coal Company	MRP	Investment Advisory Agreement - Westmoreland Coal Company and Subsidiaries Employees' Savings Plan	\$0.00
Westmoreland Coal Company	MRP	Investment Advisory Agreement - Westmoreland Elko-Sorensen Mine Pension Plan	\$0.00
San Juan Coal Company	MRS. DARLENE COLLYER	Extension of Surface Lease Agreement	\$0.00
San Juan Coal Company	MRS. F. D. LESSER	Extension of Agreement	\$0.00
Western Energy Company	MRS. F. D. LESSER	Agreement	\$0.00
San Juan Coal Company	MRS. MARY JANE BURCH, TRUSTEE	Extension of Agreement	\$0.00
San Juan Coal Company	NADINE ETHEL MEAD, PATRICIA IDA MEAD, AND NEDRA ALICE SHUMWAY	Grant of Access Road and Utility Easement	\$0.00
Western Energy Company	NALCO COMPANY, LLC	Administrative/Casual Services Contract	\$0.00
Western Energy Company	NALCO COMPANY, LLC	Administrative / Casual Services Contract	\$0.00
Westmoreland Coal Company	NATIONAL CORPORATE RESEARCH, LTD	Service Contract	\$0.00
Westmoreland Coal Company	NATIONAL JEWISH HEALTH	First Amendment to Vendor Services Agreement	\$0.00
Westmoreland Coal Company	NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.	Business Travel Accident - Policy Number: GTP0009038830-C	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Service Level Agreement	\$12,504.14
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Terms & Conditions	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	BDR for KEM-PCN Network (WCC - Kemmerer (KEM))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Datto Field Upgrade (ABM) - 2018, August (WCC - Absaloka (ABM))	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	NAVAKAI, INC.	Datto Replacement (BEM) - 2018, January (WCC - Beulah (BEM))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Datto Replacement - 2018, June (WCC - Buckingham (BHM))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Backup Disaster Recovery - June, 2017 (WCC - Colstrip (COM))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Coal Valley BDR - August, 2017 (WCC - Headquarters (HQ))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Datto Field Upgrade (ESM) - 2018, February (WCC - Estevan (ESM))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Datto Replacement - 2018, June (WCC - Kemmerer (KEM))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Obed BDR (WCC - Headquarters (HQ))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Oxford BDR Upgrade (WCC - Westmoreland Resource Partners (WRP))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Paintearth BDR (WCC - Headquarters (HQ))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Sheerness BDR (WCC - Headquarters (HQ))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	San Juan BDRs (WCC - Headquarters (HQ))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	NavaCare Maintenance Tools - Beulah (WCC - Westmoreland Coal Company (Beulah))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	NavaCare Agreement (WCC - Buckingham)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	WCC Billings Office Activation (WCC - Headquarters (HQ))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - Tools Only (WCC - COAL VALLEY)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - 2012-13 (WCC - Data Center (DC))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	NavaCare Maintenance Tools (WCC - Headquarters (HQ))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - Tools Only (WCC - EDMONTON)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - Tools Only (WCC - Estevan) (WCC - Estevan)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - Tools Only (WCC - GENESEE)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	NavaCare Maintenance Tools (WCC - Texas Westmoreland (TWCC))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - Tools Only (WCC - Obed)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	NavaCare Agreement (WCC - Westmoreland Resource Partners (WRP))	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - Tools Only (WCC - PAINEARTH)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support 2012-13 (WCC Savage)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - Tools Only (WCC - Sheerness)	\$0.00
Westmoreland Coal Company	NAVAKAI, INC.	Navakai Monthly Support - Tools Only (WCC - POPLAR)	\$0.00
Westmoreland Coal Company	Navigators (Navigators Insurance Company)	Directors & Officers - \$10M Limit - Policy Number: CH17DOL325734IV	\$0.00
Westmoreland Coal Sales Company, Inc.	ND DEPARTMENT OF HUMAN SERVICES STATE HOSPITAL	Purchase of Service Agreement	\$0.00
Western Energy Company	NELSON BROTHERS MINING SERVICES	General Services Agreement	\$652,222.79
Westmoreland Coal Company	NELSON BROTHERS MINING SERVICES, LLC	Trade Agreement - 12/11/2018	\$0.00
Westmoreland Coal Company	NFC INVESTMENTS	Advisory Services Agreement	\$0.00
Western Energy Company	NFC INVESTMENTS, LLC	Advisory Services Agreement	\$0.00
Western Energy Company	NFC INVESTMENTS, LLC	Advisory Services Agreement	\$0.00
Westmoreland Coal Company	NFC INVESTMENTS, LLC	Advisory Services Agreement	\$0.00
San Juan Coal Company	NM CAPITAL UTILITY CORPORATION	Leasehold Mortgage and Security Agreement	\$0.00
San Juan Coal Company	NM CAPITAL UTILITY CORPORATION	Leasehold Mortgage and Security Agreement	\$0.00
San Juan Coal Company	NM CAPITAL UTILITY CORPORATION	Leasehold Mortgage and Security Agreement	\$0.00
San Juan Coal Company	NORA CHARLTON	Surface Damage and Lease Agreement	\$0.00
Westmoreland Resources, Inc.	NORTH DAKOTA DEPARTMENT OF HUMAN RESOURCES STATE HOSPITAL	Purchase of Service Agreement	\$0.00
Absaloka Coal, LLC	NORTH DAKOTA STATE	Coal Sales Order	\$0.00
Westmoreland Coal Company	NORTH DAKOTA STATE FUND	Workers Compensation - Policy Number: 1272757	\$0.00
Westmoreland Coal Sales Company, Inc.	NORTH DAKOTA STATE UNIVERSITY	Transportation Services Agreement	\$0.00

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Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Resources, Inc. Westmoreland Coal Company	NORTH DAKOTA STATE UNIVERSITY	Letter: Acknowledgment of Exercise of Option for Coal Sales Agreement and Transportation Services Agreement	\$0.00
Westmoreland Coal Company	Northbridge General Insurance Corporation	Auto - Canada - Policy Number: 194956900	\$0.00
Western Energy Company	NORTHERN PLAINS TRANSPORT	Services Contract	\$0.00
Westmoreland Resources, Inc.	NORTHERN STATES POWER COMPANY, A MINNESOTA CORPORATION	Confirmation Notice 16ABM To Be Incorporated into Master Coal Supply Agreement	\$0.00
Western Energy Company	NORTHWESTERN CORPORATION	Electric Powerline Easement	\$0.00
Western Energy Company	NORWEST CORPORATION	Master Services Contract	\$0.00
Westmoreland Coal Company	OHIO CENTRAL RAILROAD, INC. OHIO SOUTHERN RAILROAD, INC.	Trade Agreement	\$0.00
Westmoreland Coal Company	OHIO STATE FUND	Workers Compensation - Policy Number: 1717284-0	\$0.00
Westmoreland Coal Company	OIL CASUALTY INSURANCE LTD	Property Reinsurance - Policy Number: P-100854-0718	\$0.00
Westmoreland Coal Company	Old Republic (Old Republic Insurance Company)	Directors & Officers - \$10M Limit - Policy Number: ORPRO 39685	\$0.00
San Juan Coal Company	OMER FARNSWORTH AND FERRELL FARNSWORTH	Settlement Agreement and Release	\$0.00
San Juan Coal Company	ONEY L. FOLEY	Easement and Right-of-Way	\$0.00
Westmoreland Coal Company	OPTUMHEALTH FINANCIAL SERVICES, INC.	Administrative Services Agreement	\$0.00
Dakota Westmoreland Corporation Westmoreland Energy Services, Inc.	OTTER TAIL POWER COMPANY COYOTE STATION	Comprehensive Settlement Agreement	\$0.00
Westmoreland Coal Company	OUTSHINE ENERGY, LLC	Joint Project Development Agreement And Ownership Of San Juan Solar And Energy Storage Project(s), To Be Formed As San Juan Solar, LLC	\$0.00
Western Energy Company	PACIFIC STEEL AND RECYCLING	Salvage Metals General Services Contract	\$0.00
Westmoreland Resources, Inc.	PACIFIC STEEL AND RECYCLING	Salvage Metals General Services Contract	\$0.00
Westmoreland Coal Company	PACIFICORP	Letter Agreement Resolving Additional Adequate Assurance Request by PacifiCorp d/b/a Rocky Mountain Power	\$0.00
San Juan Coal Company	PARAGON RESOURCES INC. STATE OF NEW MEXICO CITY OF FARMINGTON ELECTRIC UTILITY SYSTEM	Right-of-Way and Easement	\$0.00
San Juan Coal Company	PARAGON RESOURCES, INC.	Agreement of Noninterference	\$0.00
San Juan Coal Company	PARAGON RESOURCES, INC. VALENCIA ENERGY COMPANY	Assignment of Federal Coal Lease	\$0.00
Westmoreland Coal Company	PARAD ADVISORS, INC.	Agreement for Medicare Part D Implementation Services	\$0.00
San Juan Coal Company	PATRICIA H. GARDNER, SUCCESSOR TRUSTEE FOR THE RUTH C. HEDDEN FAMILY LIVING REVOCABLE TRUST	Surface Lease Agreement	\$0.00
San Juan Coal Company	PATRICIA H. GARDNER, SUCCESSOR TRUSTEE FOR THE RUTH C. HEDDEN FAMILY REVOCABLE LIVING TRUST	Surface Lease Agreement	\$0.00
San Juan Coal Company	PATRICK M. WALTERS AND/OR JOLEEN H. WALTERS	Grazing Lease	\$0.00
Westmoreland Coal Company	PATRIOT CONSULTING TECHNOLOGY GROUP, LLC	Statement of Work	\$0.00
Westmoreland Coal Company	PATRIOT CONSULTING TECHNOLOGY GROUP, LLC	Certificate Authority Replacement - Statement of Work	\$0.00
Westmoreland Coal Company	PAYFACTORS GROUP LLC	PayFactors Group LLC Subscription	\$0.00
Westmoreland Coal Company	PEOPLESOFT USA, INC.	Software License and Services Agreement	\$0.00
San Juan Coal Company	PETER ORTIZ Y PINO AND EVANGELINE ORTIZ Y PINO	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	PIONEER CONVEYOR, LLC	Trade Agreement - 1/11/19	\$0.00
Westmoreland Resources, Inc.	PITNEY BOWES	Lease Agreement - DM200L Base with Lifter and Moistener, Weighing Platform, DM200L, Shredder	\$0.00
Western Energy Company	PLL MONTANA, LLC: COLSTIP STREAM ELECTRIC STATION	Surface Lease	\$0.00
Westmoreland Coal Company	PNC	Statement of Work	\$0.00
Westmoreland Coal Company	PNC BANK	A/P Advantage Agreement	\$0.00
Westmoreland Coal Company	PNC BANK, NATIONAL ASSOCIATION	Treasury Management Services Comprehensive Agreement	\$0.00

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Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
San Juan Coal Company San Juan Transportation Company Westmoreland San Juan, LLC Westmoreland San Juan Holdings, Inc.	PNM RESOURCES	Reclamation Bond Related Letters of Credit	\$54,308.10
Western Energy Company	PONTUIS CONSTRUCTION	General Service Contract	\$0.00
Westmoreland Coal Company	PRAXAIR INC.	Trade Agreement	\$0.00
San Juan Coal Company	PRAXAIR, INC.	Product Supply Agreement	\$0.00
Westmoreland Coal Company	PREFERRED STRATEGIES, LLC	License Agreement	\$0.00
Westmoreland Coal Company	PREFERRED STRATEGIES, LLC	License Agreement	\$0.00
Westmoreland Coal Company	PREVENTIVE HEALTH NOW, LLC	Wellness Agreement	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Engagement Letter	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Letter of Engagement	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Engagement Confirmation	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Section 382 Analysis Statement of Work	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Statement Of Work	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Form Of Statement Of Work #2	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Form Of Statement Of Work #3 Transfer Pricing Consulting And Documentation Services	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Master Services Agreement	\$0.00
Westmoreland Coal Company	PRICEWATERHOUSECOOPERS LLP	Form Of Statement Of Work #1 Transaction Services - BRS: Accounting Advisory	\$0.00
Western Energy Company	PRO PUMP & EQUIPMENT	General Services Contract	\$0.00
Westmoreland Coal Company	PROSEK LLC D/B/A PROSEK PARTNERS	Crisis Communications Service Agreement	\$0.00
Westmoreland Coal Company	PROSEK LLC DBA PROSEK PARTNERS	Engagement Letter	\$0.00
Westmoreland Coal Company	PRUDENTIAL BANK & TRUST, FSB	Amendment to the Trust Agreement	\$0.00
Westmoreland Coal Company	PRUDENTIAL BANK & TRUST, FSB	Amendment to the Trust Agreement Establishing the Westmoreland Retirement Plan Trust	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT	Authorization To Make Plan Payments From Prudential Expense Allowance	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT	Authorization to Make Plan Payments From Prudential Expense Allowance	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT	Authorization to Make Plan Payments From Prudential Expense Allowance	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT	Authorization to Make Plan Payments from Prudential Expense Allowance	\$0.00
San Juan Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY	Change of Agreement	\$0.00
San Juan Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY	Amendment to be Attached to and Made a Part of the Agreement to Provide Pension Services	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY	Amendment to Agreement to Provide Elective Professional and Administrative Services	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY	Change of Agreement	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY	Amendment To Be Attached To And Made Part Of The Agreement To Provide Elective Professional And Administrative Services	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY	Change of Agreement	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY	Amendment to be Attached to and Made Part of the Agreement to Provide Elective Professional and Administrative Services	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY	Change of Agreement	\$0.00
Westmoreland Coal Company	PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY CONNECTICUT GENERAL LIFE INSURANCE COMPANY	Letter and Amendments to Group Annuity and Investment Agreement Number GA-38631	\$0.00
Westmoreland Coal Company	PSST, LLC.	ACA-Track Reporting Only and Notification/Fulfillment Services Agreement	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Joint Committee Resolution Number 1	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Settlement Agreement and Release	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Amendment No.1 to Coal Combustion Residuals Disposal Agreement	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Services Agreement	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Electric Service Agreement For Service Under Rate 5B - PNM Agreement 1003253	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Coal Supply Agreement	\$0.00
Westmoreland Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Reclamation Services Agreement	\$0.00
Westmoreland Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	COAL COMBUSTION RESIDUALS DISPOSAL AGREEMENT	\$0.00
Westmoreland Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Coal Combustion Residuals Disposal Agreement	\$0.00
Westmoreland Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO	Reclamation Services Agreement	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO TUCSON ELECTRIC POWER COMPANY	Easement for Waterline	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO TUCSON ELECTRIC POWER COMPANY	Surface Use Lease Agreement	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO TUCSON ELECTRIC POWER COMPANY	Surface Use Lease Agreement	\$0.00
San Juan Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO TUCSON ELECTRIC POWER COMPANY	Surface Use Lease Agreement and Amendments	\$0.00
Westmoreland Coal Company	PUBLIC SERVICE COMPANY OF NEW MEXICO TUCSON GAS AND ELECTRIC COMPANY	Ground Lease Agreement with Amendments	\$0.00
Western Energy Company	PUGET SOUND & LIGHT COMPANY THE MONTANA POWER COMPANY	Right-of-Way Easement	\$0.00
San Juan Coal Company	QWEST CORPORATION, D/B/A CENTURYLINK QC	Temporary Easement Agreement	\$740.10
Westmoreland Resources, Inc.	RAIL LINK, INC.	Rail Switching & Loading Agreement	\$0.00
Westmoreland Coal Company	RANDY MOORE PETROLEUM DISTRIBUTION, LLC	Trade Agreement	\$0.00
Westmoreland Resources, Inc.	RAYMOND P. PLATT DONALD F. HUFF MIKE T. GUSTAFSON EUGENE M. SHEARER STEVEN L. REGER MAREE REGER FIRST BANK (N.A.) - BILLINGS AMY NORSWORTHY MARGARET B. NORSWORTHY, AS CUSTODIAN FOR JASE O. NORSWORTHY, JR., UNDER THE MONTANA GIFT TO MINORS ACT JAMES W. REGER JAMES R. REGER JASE O. NORSWORTHY LYNN NORSWORTHY FOOTTIT SALLY NORSWORTHY	Agreement	\$0.00
Westmoreland Coal Company	RELADYNE WEST, LLC.	Trade Agreement	\$0.00
San Juan Coal Company	RELIANCE MEDICAL GROUP, LLC	Professional Services Agreement Pre-employment Services, Emergency Medical Assistance & Drug Screening	\$0.00
Westmoreland Coal Company	ReliaStar Life Insurance Company	Premium Refund and Reserve Agreement	\$0.00
Westmoreland Coal Company	ReliaStar Life Insurance Company	Premium Refund and Reserve Agreement	\$0.00
Westmoreland Coal Company	RELIASTAR LIFE INSURANCE COMPANY	Premium Refund and Reserve Agreement (One-Year Agreement - Stop Loss)	\$0.00
Westmoreland Coal Company	RELIASTAR LIFE INSURANCE COMPANY	Medical Stop Loss Coverage - Policy Number: 68743-0	\$0.00
Westmoreland Coal Company	REPORTSNOW, INC.	Software Licensing Agreement	\$0.00
Western Energy Company	RICH SPANG	Grazing Lease	\$0.00
San Juan Coal Company	RICHARDSON OPERATING COMPANY STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS	Grant of Right of Way	\$0.00
San Juan Coal Company	RICHARDSON OPERATING CORPORATION US DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT	Right of Way Grant	\$0.00
Prairie Mines & Royalty ULC	RIDLEY TERMINALS INC.	Amending Agreement	\$0.00
Westmoreland Coal Company	RIDLEY TERMINALS INC.	2015 Terminal Services Agreement	\$0.00
Prairie Mines & Royalty ULC	RIDLEY TERMINALS INC.	2015 Terminal Services Agreement	\$0.00
Westmoreland Coal Company	RIDLEY TERMINALS INC.	2015 Terminal Services Agreement	\$0.00
San Juan Coal Company	ROBERT A. MANGIS, ELINOR E. MANGIS	Easement and Right-of-Way	\$0.00
Westmoreland Coal Company	ROBERT HALF	Rate Increase Notice	\$0.00

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	ROCKY MOUNTAIN HOSPITAL AND MEDICAL SERVICE, INC. DBA ANTHEM BLUE CROSS AND BLUE SHIELD	Amendment 3 To Administrative Services Agreement For Jointly Administered Arrangement	\$0.00
Westmoreland Coal Sales Company, Inc.	ROCKY MOUNTAIN POWER LLC WARREN TRANSPORT, INC.	Third Amendment to Coal Transportation Agreement for Hardin Generating Station	\$0.00
Westmoreland Coal Sales Company, Inc.	ROCKY MOUNTAIN POWER, LLC	Coal Transaction Confirmation dated 12/31/2018 - Supplementing CSA dated 7/20/2018	\$0.00
Westmoreland Coal Sales Company, Inc. Westmoreland Resources, Inc.	ROCKY MOUNTAIN POWER, LLC	Coal Supply Agreement	\$0.00
Westmoreland Resources, Inc.	ROCKY MOUNTAIN POWER, LLC	General Construction Agreement and Operating Lease	\$0.00
Westmoreland Resources, Inc. Westmoreland Coal Sales Company, Inc.	ROCKY MOUNTAIN POWER, LLC	Coal Supply Agreement	\$0.00
Westmoreland Resources, Inc. Westmoreland Coal Sales Company, Inc.	ROCKY MOUNTAIN POWER, LLC	Extension of Coal Supply Agreement for Hardin Generating Station	\$0.00
Westmoreland Coal Sales Company, Inc. Westmoreland Resources, Inc.	ROCKY MOUNTAIN POWER, LLC.	Letter: Second Amendment to Coal Supply Agreement for Hardin Generating Station	\$0.00
Westmoreland Resources, Inc.	RON AND STEPHANIE CRUM	Grazing Lease	\$0.00
Westmoreland Resources, Inc.	RONALD AND STEPHANIE CRUM	Amendment to Grazing Lease	\$0.00
San Juan Coal Company	RONALD L. GILLEN, JOE E. GILLEN, AND DERON GILLEN, DBA RIVER EDGE DAIRY AND FARMS	Agricultural Use Lease	\$0.00
San Juan Coal Company	RONALD M. MILLER AND VICKIE R. MILLER	Surface Damage, Lease and Option Agreement	\$0.00
Westmoreland Resources, Inc.	RONALD OR STEPHANIE CRUM MARIE L. CRUM	Amendment to Property Exchange and Mining Agreement	\$0.00
Western Energy Company	ROSEBUD ENGINEERING INC.	First Amendment to General Services Agreement	\$0.00
Western Energy Company	ROSEBUD ENGINEERING, INC.	General Service Contract	\$1,080.00
Western Energy Company	ROSEBUD SYNCOAL PARTNERSHIP	Rosebud Syncoal Partnership Pipeline Easement by Owner	\$0.00
Western Energy Company	ROSEBUD TEMP SERVICES, LLC	Agreement	\$0.00
Western Energy Company	ROSEBUD TEMP SERVICES, LLC	Amendment No.10 to Agreement No. 17-05	\$0.00
Westmoreland Coal Company	RPM GLOBAL (RUNGE INC.)	Statement of Work	\$26,557.93
Westmoreland Coal Company	RPM GLOBAL USA INC.	Variation Letter to Estimated Date of Performance	\$0.00
Westmoreland Coal Company	RPM SOFTWARE PTY LTD	Addendum No. 001 to Software License and Maintenance Agreement No. SS18575	\$0.00
Westmoreland Coal Company	RPM SOFTWARE PTY LTD	Addendum No. 001 to Software License and Maintenance Agreement No. SS18577	\$0.00
Westmoreland Coal Company	RPM SOFTWARE PTY LTD	Addendum No. 002 To Software License And Maintenance Agreement Dated 21 May 2018	\$0.00
Westmoreland Coal Company	RPM SOFTWARE PTY. LTD.	Addendum No. 001 to Software License and Maintenance Agreement dated April 30, 2018	\$0.00
Westmoreland Coal Company	RPM SOFTWARE USA INC.	Variation Letter to Proposed Budget Increase	\$0.00
San Juan Coal Company	RUNGEPINCOCKMINARCO LIMITED	Software License and Maintenance Agreement SS18536	\$0.00
Westmoreland Coal Company	RUNGEPINCOCKMINARCO LIMITED	Software License and Maintenance Agreement SS18575 (XPAC Solutions), SS18576 (UG Coal XPAC Solution), SS18577 (XACT), SS18578 (XACT SS), SS18579 (XE)	\$0.00
Westmoreland Coal Company	RUNGEPINCOCKMINARO LIMITED	Software License and Maintenance Agreement SS18348	\$0.00
Westmoreland Coal Company	RYAN, LLC	Texas Transaction Tax Services	\$0.00
San Juan Coal Company	SAN JUAN COUNTY	Assignment of Easement and Right-of-Way	\$0.00
San Juan Coal Company	SAN JUAN COUNTY	Surface Use Agreement	\$0.00
Western Energy Company	SAS CONSULTING, INC.	Consulting Technical Service Agreement	\$0.00
Westmoreland Coal Company	SCOTT HENRY	Retention Bonus Agreement	\$0.00
Westmoreland Coal Company	SCOTT HENRY	2018 Key Employee Incentive Plan	\$0.00
Westmoreland Coal Company	SCOTT HENRY	Q2 KEIP Prepayment	\$0.00
Westmoreland Coal Company	SCOTT HENRY	Retention Bonus Agreement	\$0.00
Westmoreland Coal Company	SCOTT HENRY	Q3 Estimated KEIP Payment and Q4 KEIP Prepayment	\$0.00
Westmoreland Coal Company	SCOTT HENRY	2018 Key Employee Incentive Plan	\$0.00
Western Energy Company	SECURITAS SECURITY SERVICES USA, INC.	Service Contract	\$0.00
Western Energy Company	SECURITAS SECURITY SERVICES USA, INC.,	First Amendment to Services Contract No. 1060	\$0.00
Westmoreland Resources, Inc.	SELBY'S SERVICES	Preventive Contract	\$0.00
Westmoreland Resources, Inc.	SELBY'S SERVICES	Preventive Contracts	\$0.00
Westmoreland Resources, Inc.	SGS NORTH AMERICA INC.	Amended and Restated Coal Laboratory Services Agreement	\$0.00

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	SHAW BUSINESS	Internet Service Order Form	\$0.00
Westmoreland Coal Company	SHELDON DE JAGER	Retention Bonus Agreement	\$0.00
Westmoreland Coal Company	SHELDON DE JAGER	Key Employee Incentive Plan	\$0.00
Westmoreland Coal Company	SHELDON DE JAGER	Q2 KEIP Prepayment	\$0.00
Westmoreland Coal Company	SHELDON DE JAGER	Q3 Estimated KEIP Payment and Q4 KEIP Prepayment	\$0.00
Westmoreland Coal Company	SHELDON DE JAGER	2018 Key Employee Incentive Plan	\$0.00
Westmoreland Coal Company	SHERMAN & HOWARD	Legal Counsel Service	\$0.00
Westmoreland Resources, Inc.	SHERMAN & HOWARD LLC	Legal Counsel Service	\$0.00
Westmoreland Coal Company Westmoreland Canada Holdings Inc.	SHERRITT INTERNATIONAL CORPORATION 1683740 ALBERTA LIMITED	Letter Agreement	\$0.00
San Juan Coal Company	SHIRLEY WHIPPLE, W. WALDEN WHIPPLE	Surface Damage, Lease and Option Agreement	\$0.00
San Juan Coal Company	SMITH POWER PRODUCTS INC.	Goods and Services Contract	\$218.92
Westmoreland Coal Company	Sompo Endurance (Endurance American Insurance Company)	Directors & Officers - \$10M Limit - Policy Number: DOX10005833703	\$0.00
Westmoreland Coal Company	SOMPO INTERNATIONAL DBA ENDURANCE SPECIALTY INSURANCE LTD	Property Reinsurance - Policy Number: BPF10009147203	\$0.00
Westmoreland Coal Company	SOUTHERN SALVAGE, INC.	Dragline Purchase Agreement	\$0.00
Western Energy Company	SOWLES COMPANY	Master Services Contract	\$0.00
Westmoreland Coal Company	STANDARD AND POOR'S FINANCIAL SERVICES, LLC CAPITAL IQ, INC.	Pricing Schedule	\$0.00
Western Energy Company	STANDARD LABORATORIES, INC.	General Services Contract	\$0.00
Western Energy Company	STANLEY MCCABE, LEONA G. MCCABE	Agreement	\$0.00
Westmoreland Coal Company	STARR INDEMNITY & LIABILITY COMPANY	Directors & Officers - \$10M Limit - Policy Number: 1000059175171	\$0.00
Westmoreland Resources, Inc.	STATE OF MONTANA, DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION	Amendment to State of Montana Land Use License No. LUL-399-04	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO	Grant of Right of Way	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS	Special Use Agreement	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS	Special Use Agreement	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS	Grant of Right of Way	\$0.00
Western Energy Company	STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS	Right-of-Way and Easement for Pipeline	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS EPN FIELD SERVICES LLC	Grant of Right of Way	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS NORTHWEST PIPELINE CORPORATION UNITED STATES DEPARTMENT OF INTERIOR DUGAN PRODUCTION CORPORATION	Right-of-Way and Easement for Pipeline	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS RED PEPPER PIPELINE LLC	Grant of Right of Way	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO COMMISSIONER OF PUBLIC LANDS WATER GAS RESOURCES INC.	Grant of Right of Way	\$0.00
San Juan Coal Company	STATE OF NEW MEXICO, COMMISSIONER OF PUBLIC LANDS EL PASO NATURAL GAS COMPANY	Right-of-Way and Easement for Pipeline	\$0.00
Haystack Coal Company	STATE OF WYOMING	Special Use Lease	\$0.00
Westmoreland Coal Company	STEADFAST INSURANCE COMPANY	Railroad - Policy Number: SCO0180690-03	\$0.00
San Juan Coal Company	SUPERINTENDENT, UTE MOUNTAIN AGENCY	Grant of Easement for Right of Way	\$0.00
Westmoreland Coal Company	SYSTEM IMPROVEMENTS	First Amendment to License Agreement L13-109	\$0.00
Westmoreland Coal Company	SYSTEM IMPROVEMENTS, INC.	License Agreement	\$0.00
Westmoreland Coal Company	SYSTEM IMPROVEMENTS, INC.	First Amendment to License Agreement L13-109	\$0.00
Westmoreland Coal Company	TELADOC, INC.	Teledoc Services Agreement	\$0.00
Western Energy Company	TEXAS CAPITAL BANK	Commercial Master Resolution and Deposit Agreement	\$0.00
Western Energy Company	TEXAS CAPITAL BANK, NATIONAL ASSOCIATION ARGONAUT INSURANCE COMPANY	Account Control Agreement	\$0.00

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Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Western Energy Company	TEXAS CAPITAL BANK, NATIONAL ASSOCIATION ARGONAUT INSURANCE COMPANY	Account Control Agreement	\$0.00
Westmoreland Resources, Inc.	TEXAS CAPITAL BANK, NATIONAL ASSOCIATION ARGONAUT INSURANCE COMPANY	Commercial Master Resolution and Deposit Agreement and Control Agreement	\$0.00
Western Energy Company	THE JOHN B. LONG COMPANY L.L.C.	Service Agreement	\$0.00
San Juan Coal Company	THE KELLY FAMILY LAND CO., INC. WESTERN GAS RESOURCES INC.	Pipeline Easement	\$0.00
Western Energy Company	THE MONTANA POWER COMPANY REAL ESTATE DEPARTMENT	Underground Electric Right-of-Way Easement	\$0.00
Western Energy Company	THE MONTANA POWER COMPANY PUGET SOUND POWER & LIGHT COMPANY	Surface Use and Mining Agreement	\$0.00
Westmoreland Coal Company	THE OFFICE SHOP INC	Maintenance Agreement	\$0.00
Westmoreland North Carolina Power, LLC WEI - Roanoke Valley, Inc. Prairie Mines & Royalty ULC Westmoreland Coal Company Westmoreland Energy, LLC Westmoreland - Roanoke Valley, LP Westmoreland Coal Sales Company, Inc. Westmoreland Resources, Inc. Westmoreland Canadian Investments, LP Westmoreland Kemmerer, LLC WCC Land Holding Company, Inc. WRI Partners, Inc. Westmoreland Canada LLC Westmoreland Energy Services, Inc. WCC Holding B.V. Westmoreland Partners Westmoreland Canada Holdings Inc.	THE PRIVATE BANK	Master Letter of Credit Agreement	\$0.00
Westmoreland Coal Company	THE PRIVATE BANK & TRUST COMPANY	Application for Amendment to Irrevocable Standby Letter of Credit No. 71242-145943	\$0.00
Westmoreland Coal Company	THE PRIVATE BANK ZURICH AMERICAN INSURANCE COMPANY THE PRIVATE BANK	Amendment to Irrevocable Standby Letter of Credit No. 71242-145943	\$0.00
Westmoreland Coal Company	THE PRIVATE BANKS ZURICH AMERICAN INSURANCE COMPANY	Application for Irrevocable Standby Letter of Credit	\$0.00
Basin Resources, Inc. Westmoreland Risk Management, Inc. Westmoreland Mining LLC Texas Westmoreland Coal Company Dakota Westmoreland Corporation Westmoreland Coal Company Absaloka Coal, LLC Westmoreland Savage Corporation Westmoreland Resources, Inc.	THE PRIVATEBANK AND TRUST COMPANY	TREASURY MANAGEMENT SERVICES AGREEMENT	\$0.00
Western Energy Company Westmoreland Coal Company	THE PRIVATEBANK AND TRUST COMPANY	AMENDMENT TO TREASURY MANAGEMENT SERVICES AGREEMENT	\$0.00
Westmoreland Coal Company	THE SIEGFRIED GROUP, LLP	Master Services Agreement	\$0.00
Western Energy Company	THELMA'S CLEANING	Administrative/Casual Services Contract	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Resources, Inc.	TOM EDWARD ROUNDFACE HOWARD ROUNDFACE, SR. JULIA ROUNDFACE SPOTTED BEAR ROBERTA ROUNDFACE ROSEMARY ROUNDFACE DEANN P. ROUNDFACE MARY L. ROUNDFACE KATIE M. COSTA RIVERA JOHNNIE C. ROUNDFACE ESTATE OF DEEJAY ROUNDFACE RONALD ROUNDFACE JUSTIN ROUNDFACE DOROTHY ROUNDFACE WHITE PLUME DANIEL E. ROUNDFACE CLETUS R. ROUNDFACE GRETA M. ROUNDFACE ESTATE OF CARRIE F. ROUNDFACE JUDALON D. ROUNDFACE MILTON C. ROUNDFACE MARTIN D. ROUNDFACE, JR.	Business Lease	\$0.00
Western Energy Company	TONGUE RIVER ELECTRIC COOPERATIVE	General Services Contract	\$4,819.76
Western Energy Company	TONGUE RIVER ELECTRIC COOPERATIVE, INC.	Lease	\$0.00
Westmoreland Coal Company	TOPTAL, LLC	Enterprise Trial & Sourced Talent Agreement	\$0.00
Westmoreland Coal Company	TOWERS WATSON RETIREE INSURANCE SERVICES, INC.	Agreement Between Towers Watson Retiree Insurance Services, Inc. and Westmoreland Coal Company	\$0.00
Westmoreland Coal Company	TOWN & COUNTRY SUPPLY ASSOCIATION	Trade Agreement Dated December 28, 2018	\$0.00
Western Energy Company	TOWN AND COUNTRY SUPPLY ASSOCIATION	Agreement For Supply of Diesel Fuel and Unleaded Gasoline	\$0.00
Westmoreland Resources, Inc.	TOWN AND COUNTRY SUPPLY ASSOCIATION TOWN AND COUNTRY SUPPLY ASSOCIATION	Agreement for Supply of Diesel Fuel and Unleaded Gasoline	\$0.00
Westmoreland Resources, Inc.	TRANSALTA CENTRALIA GENERATION LLC	Termination and Release Agreement	\$0.00
Westmoreland Resources, Inc. Westmoreland Coal Company	TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA MORGAN STANLEY SMITH BARNEY LLC	Amendment To Control Agreements	\$0.00
Westmoreland Coal Company	TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA MORGAN STANLEY SMITH BARNEY LLC CITIGROUP GLOBAL MARKETS INC MORGAN STANLEY SMITH BARNEY LLC	Control Agreement	\$0.00
Western Energy Company	TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA THE PRIVATE BANK	Application for Irrevocable Standby Letter of Credit	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Terms and Conditions to be Readjusted	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Readjusted Lease Terms	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal lease readjustment	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Competitive Coal Lease Sale	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease	\$147.65

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Lease Terms and Conditions to be Readjusted	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Readjustment Lease Terms	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease	\$0.00
Western Energy Company	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Readjustment of Lease Terms	\$0.00
Westmoreland Coal Company	U.S. SPECIALTY INSURANCE COMPANY	Special Contingency Risk - Policy Number: U718-85713	\$0.00
Haystack Coal Company	UNITA COUNTY	Special Use agreement	\$0.00
Westmoreland Resources, Inc.	UNITED RENTALS	Rental Agreement	\$0.00
San Juan Coal Company	UNITED STATES BUREAU OF LAND MANAGEMENT XTO ENERGY INC.	Resource Development Conflict Definitive Agreement	\$0.00
Haystack Coal Company	UNITED STATES DEPARTMENT OF INTERIOR	Right of way Notice to proceed	\$0.00
San Juan Coal Company	UNITED STATES DEPARTMENT OF INTERIOR ARIZONA PUBLIC SERVICE COMPANY UTAH CONSTRUCTION AND MINING COMPANY UNITED STATES DEPARTMENT OF INTERIOR UTAH INTERNATIONAL INC.	Agreement for the APS 69KV Power Line	\$0.00
Westmoreland Resources, Inc.	UNITED STATES DEPARTMENT OF THE INTERIOR BUREAU OF INDIAN AFFAIRS CROW TRIBE OF INDIANS ⁽¹⁾	Memorandum of Exploration Agreement and Coal Lease - Tract I Agreement	\$0.00
San Juan Coal Company	UNITED STATES DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Lease Readjustment	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
Westmoreland Coal Company	UNITY CONNECTED SOLUTIONS INC.	Invoice	\$0.00
San Juan Coal Company	UNIVERSAL PROTECTION SERVICE LP	General Service Contract	\$0.00
Westmoreland Coal Company	UNIVERSITY OF NORTH DAKOTA ENERGY & ENVIRONMENTAL RESEARCH CENTER	Confidentiality Agreement	\$0.00
Westmoreland Coal Company	UNUM	Supplemental Individual Disability Insurance Plan	\$0.00
San Juan Coal Company	US BUREAU OF LAND MANAGEMENT	Application for Lease Modification	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR	Coal Lease Readjustment	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Modified Coal Lease	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Right-of-Way Grant	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Right of Way Reservation	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Right-of-Way	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Right-of-Way Grant	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Right-of-Way Grant	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Right-of-Way	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT WESTERN COAL COMPANY UTAH INTERNATIONAL INC.	Coal Lease Readjustment	\$0.00

(1) The preliminary decision to assume these leases and contracts with the Crow Tribe of Indians is limited to the leases and contracts specifically enumerated on this schedule, and does not constitute any preliminary decision to assume any other leases or contracts with the Crow Tribe of Indians, including, without limitation, any agreements relating to Indian Coal Production Tax Credits.

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT NEW MEXICO STATE OFFICE BANK OF AMERICA NATIONAL TRUST AND SAVINGS ASSOCIATION	Coal Lease Readjustment	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT STANLEY MCCABE - WAGON ROD RANCH	Right of Way Grant	\$0.00
San Juan Coal Company	US DEPARTMENT OF THE INTERIOR MINERALS MANAGEMENT SERVICE	Settlement Agreement, Mutual Release, and Prospective Royalty Valuation Agreement	\$0.00
Westmoreland Coal Company	USC CONSULTING GROUP, LP	Consulting Services Contract	\$191,946.48
San Juan Coal Company	UTAH INTERNATIONAL INC. THE CITY OF FARMINGTON ELECTRIC UTILITY SYSTEM STATE OF NEW MEXICO PARAGON RESOURCES INC. JIM T. DUNLAP & ANN DUNLAP	Access Easement	\$0.00
Westmoreland Coal Sales Company, Inc.	UTELITE CORPORATION	Sales Order	\$0.00
Westmoreland Coal Company	VELOCITY TECHNOLOGY SOLUTIONS, INC	Professional Service Description 003	\$0.00
Westmoreland Coal Company	VELOCITY TECHNOLOGY SOLUTIONS, INC.	Service Description	\$0.00
Westmoreland Coal Company	VELOCITY TECHNOLOGY SOLUTIONS, INC.	Attachment for Velocity Services	\$0.00
Westmoreland Coal Company	VELOCITY TECHNOLOGY SOLUTIONS, INC.	Amendment#1 to Service Description#001	\$0.00
Westmoreland Coal Company	VELOCITY TECHNOLOGY SOLUTIONS, INC.	Attachment for Velocity Services	\$0.00
Westmoreland Coal Company	VELOCITY TECHNOLOGY SOLUTIONS, INC.	Amendment#1 to Service Description#2	\$0.00
Western Energy Company	VIBRA-TECH, INC.	Consulting Technical Services Agreement	\$0.00
Westmoreland Coal Company	VOYA FINANCIAL	Stop Loss Insurance Renewal Offer	\$0.00
Westmoreland Coal Company	VOYA FINANCIAL	Stop Loss Proposal	\$0.00
Westmoreland Coal Company	VSP	Renewal Agreement	\$0.00
San Juan Coal Company	W.W. GRAINGER, INC.	Dispensing/storage Unit Service Agreement	\$0.00
San Juan Coal Company	WAGON ROD RANCH	Easement and Right-of-Way	\$0.00
San Juan Coal Company	WAGON ROD RANCH LLC.	Amendment to Surface Use Agreement	\$0.00
San Juan Coal Company	WAGON ROD RANCH BUREAU OF LAND MANAGEMENT	Agreement	\$0.00
Western Energy Company	WAGON ROD RANCH, INC.	Agreement	\$0.00
Western Energy Company	WAGON ROD RANCH, INC.	Agreement	\$0.00
San Juan Coal Company	WAGON ROD RANCH, LLC	Release of Temporary Surface Use Agreement	\$0.00
San Juan Coal Company	WAGON ROD RANCH, LLC.	Amendment to Surface Use Agreement	\$0.00
Westmoreland Coal Company	WALKME	WalkMe Order Form	\$0.00
San Juan Coal Company	WALTER D. MINOR AND BARBARA SUE MINOR	Surface Damage, Lease and Option Agreement	\$0.00
WCC Land Holding Company, Inc.	WALTER SARPY CREEK FARM INC.	Drilling and Exploration Agreement	\$0.00
WCC Land Holding Company, Inc.	WALTER SARPY CREEK FARM, INC.	Option to Purchase Real Estate	\$0.00
Westmoreland Coal Company	WAMPUM HARDWARE CO.	Volume Rebate Program	\$0.00
Westmoreland Resources, Inc. Westmoreland Coal Company	WASHINGTON GROUP INTERNATIONAL, INC. (OHIO)	Settlement Agreement	\$0.00
Westmoreland Coal Sales Company, Inc.	WASHINGTON GROUP INTERNATIONAL, INC.		
Western Energy Company	WATER & ENVIRONMENTAL TECHNOLOGIES, INC.	General Services Contract	\$427.47
Westmoreland Coal Company	WBM OFFICE SERVICES	Protection Plus Plan Selection	\$0.00
Westmoreland Coal Company	WBM OFFICE SERVICES	Protection Plus Plan Selection	\$0.00
Westmoreland Coal Company	WBM OFFICE SERVICES	Protection Plus Plan Selection	\$0.00
Westmoreland Coal Company	WBM OFFICE SERVICES	Protection Plus Plan Selection	\$0.00
Westmoreland Coal Company	WBM OFFICE SERVICES	Protection Plus Plan Selection	\$0.00
Westmoreland Coal Company	WBM OFFICE SERVICES	Protection Plus Plan Selection	\$0.00
Westmoreland Coal Company	WBM OFFICE SYSTEMS	Service Desk Services	\$0.00
Westmoreland Coal Company	WBM PLUS SERVICE	WBM Protection Plan Service	\$0.00
Westmoreland Coal Company	WBM PROTECTION PLUS SERVICE	WBM Protection Plus Service	\$0.00
Westmoreland Coal Company	WBM Technologies Inc.	Trade Agreement	\$0.00
Western Energy Company	WEIGHTECH COMPANY	General Service Contract	\$11,592.27
Westmoreland Coal Company	WELLDYNERX LLC.	Addendum to the Pharmacy Benefit Management Service Agreement	\$0.00
Westmoreland Coal Company	WELLNESS BY WISHLIST, INC.	Customer Agreement	\$0.00
Westmoreland Coal Company	WELLS FARGO INSURANCE SERVICES OF WEST VIRGINIA, INC.	Workers' Compensation and Federal Black Lung Service Agreement	\$0.00
Western Energy Company	WESTECH ENVIRONMENTAL SERVICES, INC.	Master Services Contract	\$0.00
San Juan Coal Company	WESTERN GAS PROCESSORS, LTD	Right of Way	\$0.00

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
San Juan Coal Company	WESTERN GAS RESOURCES INC. US DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT	Right-of-Way Grant	\$0.00
San Juan Coal Company	WESTERN GAS RESOURCES, INC.	Pipeline Easement	\$0.00
Western Energy Company Texas Westmoreland Coal Company	WESTERN WATER CONSULTANTS, INC. DBA WWC ENGINEERING	Master Services Contract	\$0.00
Westmoreland Coal Company San Juan Coal Company	Westmoreland Coal Company San Juan Coal Company	Assignment And Assumption Of Coal Supply Agreement	\$0.00
Westmoreland Coal Company Westmoreland Risk Management, Inc.	WESTMORELAND COAL COMPANY WESTMORELAND RISK MANAGEMENT, INC.	Stop Loss Captive Policy	\$0.00
Westmoreland Coal Company	WESTMORELAND RISK MANAGEMENT INC.	Captive General Liability - Policy Number: WRMGL18	\$0.00
Westmoreland Coal Company	WESTMORELAND RISK MANAGEMENT INC.	Captive Property - Policy Number: WRMPR17	\$0.00
Westmoreland Coal Company	WESTMORELAND RISK MANAGEMENT INC.	Captive Property Reinsured - Policy Number: WRMPRXS17	\$0.00
Westmoreland Coal Company	WESTMORELAND RISK MANAGEMENT INC.	Captive - Medical/Rx - Policy Number: WRMI-SL010115	\$0.00
Westmoreland Coal Company	WESTMORELAND RISK MANAGEMENT, INC.	Loan Agreement	\$0.00
Westmoreland Resources, Inc. Texas Westmoreland Coal Company Westmoreland Savage Corporation Dakota Westmoreland Corporation Basin Resources, Inc. Westmoreland Energy, LLC San Juan Coal Company Westmoreland Kemmerer, LLC Oxford Mining Company, LLC Westmoreland Coal Company	WESTMORELAND RISK MANAGEMENT, INC.	Excess Risk Schedule	\$0.00
San Juan Coal Company	WGR ASSET HOLDING COMPANY LLC	Surface Facility and Access Agreement	\$0.00
Westmoreland Mining LLC	WHEELER MACHINERY CO	Vendor Managed Inventory Agreement	\$62,847.20
Westmoreland Coal Company	WILLIS OF TENNESSEE, INC.	Service Agreement	\$0.00
Westmoreland Coal Company	WILLIS OF TENNESSEE, INC.	SERVICE AGREEMENT	\$0.00
Westmoreland Coal Company	Willis of Tennessee, Inc. (Willis Towers Watson)	Service Agreement	\$0.00
Westmoreland Coal Company	WILLIS TOWERS WATSON	Willis Towers Watson Agreement	\$0.00
San Juan Coal Company	WINIFRED B. SILL	Grant of Easement	\$0.00
San Juan Coal Company	WINIFRED B. SILL	Surface Damage and Lease Agreement	\$0.00
Westmoreland Coal Company	WIREROPE WORKS, INC	Consigned Stock Agreement	\$175,283.21
Westmoreland Coal Company Prairie Mines & Royalty ULC	WIREROPE WORKS, INC.	Consigned Stock Agreement	\$0.00
Westmoreland Coal Company	WORKIVA	Consulting Services Order	\$0.00
Westmoreland Coal Company	WORKIVA	Consulting Services Order	\$0.00
Westmoreland Coal Company	WORKIVA	Subscription Order	\$0.00
Western Energy Company	WPP LLC	Haul Road Permit	\$0.00
Western Energy Company	WPP LLC	Coal Mine Haul Road Permit	\$0.00
Western Energy Company	WPP LLC	Lease Extension (1010)	\$0.00
Western Energy Company	WPP LLC	Fourth Amendment to Surface Lease (MT039S)	\$0.00
Western Energy Company	WPP LLC	Property Lease Amendment (MT041S)	\$0.00
Western Energy Company	WPP LLC	Surface Lease (MT044S)	\$0.00
Haystack Coal Company	WYOMING OFFICE OF STATE LAND AND INVESTMENTS	Office of state lands and investments	\$0.00
Westmoreland Coal Company	WYOMING STATE FUND	Workers Compensation - Policy Number: 32121915	\$0.00
Westmoreland Coal Company	XL EUROPE LTD. LLOYDS OF LONDON	Excess Liability - Worldwide - Policy Number: B080117048U18	\$0.00
Westmoreland Coal Company	XL SPECIALTY INSURANCE COMPANY	Directors & Officers - \$10M Limit - Policy Number: ELU150790-17	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY	General Liability - All other States - Policy Number: GLO6541479-09	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY	Automobile Liability - Policy Number: BAP 6541478-09	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY	Cargo - Policy Number: OC5845067 / 8842120	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY	Property - Policy Number: MNG9819606-05	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY	Property - Policy Number: MNG9819606-05	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY	Property Canada Front - Policy Number: MNG0180837-02 / 8843281	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY OF ILLINOIS	Workers Compensation - CO, KY, TX, VA, WV - Policy Number: WC 5761215-05	\$0.00

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY OF ILLINOIS	Workers Compensation - NM - Policy Number: WC 0222543-03	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY THE PRIVATE BANK	Application for Irrevocable Standby Letter of Credit	\$0.00
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY WELLS FARGO SECURITIES, LLC	Securities Account Control Agreement	\$0.00

Non-Core Assets

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	3B DOZER SERVICES, LLC	Contract for Reclamation and Land Management Services	\$0.00
Dakota Westmoreland Corporation	ABBEY FAMILY PARTNERSHIP	Amendment to Leases	\$0.00
Dakota Westmoreland Corporation	ABBEY FAMILY PARTNERSHIP	Amendment to lease	\$0.00
Dakota Westmoreland Corporation	ABERLE, AARON AND JESSICA	Apartment Rental Agreement	\$0.00
Texas Westmoreland Coal Company	AT&T	Purchase Order	\$0.00
Texas Westmoreland Coal Company	AT&T CORP	Multi-Service Agreement	\$0.00
Texas Westmoreland Coal Company	AT&T CORP.	Pricing Schedule	\$0.00
Texas Westmoreland Coal Company	AT&T MOBILITY	Wireless Statement	\$0.00
Texas Westmoreland Coal Company	BEACON AVIATION, INC	Contract Change Order	\$0.00
Texas Westmoreland Coal Company	BLACKLAND ENVIROMENTAL, LLC	Contract Change Order	\$0.00
Dakota Westmoreland Corporation	CASEY AND JULIE VOIGT	Grant of Easement	\$0.00
Dakota Westmoreland Corporation	CASEY VOIGT	Amendment to Surface Lease	\$0.00
Westmoreland Savage Corporation	CATENA CONSULTING, LLC	General Services Contract	\$0.00
Texas Westmoreland Coal Company	CATERPILLAR FINANCIAL SERVICES CORPORATION	Master Tax Lease - D6T Caterpillar Track Type Tractor (VIN KMR00202)	\$6,081.49
Dakota Westmoreland Corporation	COYOTE CREEK MINING COMPANY LLC	Easement Agreement	\$0.00
Dakota Westmoreland Corporation	COYOTE PARTNERS	Surface Lease Modification	\$0.00
Dakota Westmoreland Corporation	DAVIS GRAHAM & STUBBS	Engagement Letter	\$0.00
Texas Westmoreland Coal Company	DESHAZO CRANE COMPANY LLC	Service Contract	\$0.00
Texas Westmoreland Coal Company	DRIVES AND CONTROL SERVICES INC	Service Contract	\$12,804.96
Westmoreland Savage Corporation	ENERGY LABORATORIES, INC.	General Services Contract	\$0.00
Dakota Westmoreland Corporation	ENERWISE GLOBAL TECHNOLOGIES, INC. D/B/A CPOWER	Demand Response Master Service Agreement	\$0.00
Westmoreland Savage Corporation	ENTERPRISE FM TRUST	Open-End (Equity) Lease Rate Quote - 2015 Chevrolet Silverado 2500HD	\$0.00
Texas Westmoreland Coal Company	EQUIPMENT DEPOT, INC.	Purchase Order	\$2,336.27
Texas Westmoreland Coal Company	FLANDERS ELECTRIC INC	Service Contract	\$0.00
Texas Westmoreland Coal Company	FOUR SEASONS EQUIPENT, INC.	Equipment Rental Agreement	\$0.00
Westmoreland Savage Corporation	FUGRO EARTHDATA, INC.	Re: Three Year Photogrammetric Services Agreement	\$0.00
Texas Westmoreland Coal Company	HDR ENGINEERING, INC.	Contract Change Order	\$4,428.82
Texas Westmoreland Coal Company	HF & ASSOCIATES, INC.	Contract Change Order	\$0.00
Texas Westmoreland Coal Company	HOLT COMPANY	Purchase Order - D6TLGP DZ0604 SNWCG00349, D9T DOZER LEASE DZ0901, D9T DOZER LEASE DZ0902, D9T DOZER LEASE DZ0903	\$0.00
Texas Westmoreland Coal Company	HP CHANNEL SERVICES NETWORK	Care Pack Services Certificates	\$0.00
Texas Westmoreland Coal Company	IMPACT FIRE SERVICES, LLC	Fire Suppression Inspection and Repairs	\$0.00
Texas Westmoreland Coal Company	INDUSTRIAL SCIENTIFIC CORPORATION	Purchase Order	\$855.96
Westmoreland Savage Corporation	INTER-MOUNTAIN LABORATORIES	General Services Contract	\$18,869.60
Westmoreland Savage Corporation	J.L. HIGGINBOTHAM AND MRS. GLENN HIGGINBOTHAM	Ratification and Payment Division Order	\$0.00
Texas Westmoreland Coal Company	JEROME KIRCHMEIER	Contract Change Order	\$0.00
Westmoreland Savage Corporation	JODY MANN JOHN VAN GOLEN	General Service Contract	\$0.00
Westmoreland Savage Corporation	KADRMAS, LEE & JACKSON	Master Services Contract	\$0.00
Texas Westmoreland Coal Company	KINETIC LEASING, INC.	Master Lease Agreement - 2016 Peterbilt 337 Truck (VIN 2NP2HM6X0GM318039)	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO JOHATHAN W.A. LIEBELT MERILYNN LIEBELT	Surface Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO U.S. BUREAU OF LAND MANG.	Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER CORPERATION CONRAD G. CONRADSON	Farming Agreement	\$0.00

Exhibit A - Assigned Contracts Schedule

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Dakota Westmoreland Corporation	KNIFE RIVER CORPORATION DUNLAP CREEK RANCH, INC	Farming Agreement	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER CORPORATION DUNLAP CREEK RANCH, INC	Farming Agreement	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER MINING CORPERATION ALAN ABBEY & DON WETZEL	Amendment to Surface Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVIER COAL MINING CO. GEORGE J. MARGARET PERMANN JR. ALLEGRA AND LEROY BOECKEL KEN ALLEN	Surface Lease	\$0.00
Texas Westmoreland Coal Company	KOMATSU FINANCIAL LIMITED PARTNERSHIP	Purchase Order - KOMATSU D375A-6 Dozers (SN60341, SN60350, SN60353, SN60355)	\$0.00
Texas Westmoreland Coal Company	KOMATSU FINANCIAL LIMITED PARTNERSHIP	Leases - KOMATSU D375A-6 Dozers (SN60341, SN60350, SN60353, SN60355)	\$0.00
Texas Westmoreland Coal Company	KOMATSU FINANCIAL LIMITED PARTNERSHIP	Advantage Lease - KOMATSU 730E-8 Electric Trucks (S/N A40012, S/N A30001, S/N A40009, S/N A40010, S/N A40011, S/N A40013)	\$0.00
Dakota Westmoreland Corporation	LEE ROY & SHARON WINKLER	Addendum to Lease	\$0.00
Texas Westmoreland Coal Company	LHOIST NORTH AMERICA OF TEXAS, LTD.	Services Contract	\$0.00
Dakota Westmoreland Corporation	LYLE & PATRICIA WINKLER	Scoria Lease	\$0.00
Dakota Westmoreland Corporation	LYLE AND PATRICIA WINKLER	Memorandum of Amendment to Surface Mining Lease	\$12,754.00
Dakota Westmoreland Corporation	MERILYNN LIEBELT JOHATHAN W.A. LIEBELT KNIFE RIVER COAL MINING CO	Surface Lease	\$0.00
Texas Westmoreland Coal Company	MEXIA PEST CONTROL SERVICES	Services Contract	\$0.00
Texas Westmoreland Coal Company	MHC X-PLORATION CORPORATION	Services Contract - No. 332996	\$0.00
Texas Westmoreland Coal Company	MHC X-PLORATION CORPORATION	Services Contract - Well Services Contract No. 332996	\$0.00
Westmoreland Savage Corporation	MID-RIVERS TELEPHONE COOPERATIVE, INC.	Purchase & Termination agreement	\$2,493.33
Texas Westmoreland Coal Company	MINE WARE INCORPORATED	Purchase Order - Argus Shovel Monitoring System (SH0001) Pegasys DL Monitoring Systems (DL25, DL26, DL27)	\$27,321.00
Dakota Westmoreland Corporation	MONTANA -DAKOTA UTILITIES CO. NORTHWESTERN POWER CO. OTTER TAIL POWER CO. NORTH WESTERN CORPORATION NORTHERN MUNICIPAL POWER AGENCY	Surface Lease	\$0.00
Westmoreland Savage Corporation	MONTANA STATE FUND	Workers Compensation - MT - Savage - Policy Number: WC 0222543-02	\$0.00
Westmoreland Savage Corporation	MONTANA STATE FUND	Workers Compensation - MT - WCC - Policy Number: WC 0222543-02	\$0.00
Westmoreland Savage Corporation	MONTANA-DAKOTA UTILITIES CO	Lignite Supply Agreement	\$0.00
Dakota Westmoreland Corporation	MONTANA-DAKOTA UTILITIES CO.	Lignite Sales Agreement	\$0.00
Dakota Westmoreland Corporation	MONTANA-DAKOTA UTILITIES CO.	Lignite Sales Agreement	\$0.00
Westmoreland Savage Corporation	MONTANA-DAKOTA UTILITIES CO.	Amendment to Lignite Supply Agreement	\$0.00
Westmoreland Savage Corporation	MONTANA-DAKOTA UTILITIES CO.	Second Amendment to Lignite Supply Agreement	\$0.00
Dakota Westmoreland Corporation	MORGAN STANLEY SMITH BARNEY LLC	AUTHORIZED PERSONS AND ENABLING RESOLUTIONS FOR CORPORATIONS	\$0.00
Dakota Westmoreland Corporation	MORGAN STANLEY SMITH BARNEY LLC	Account Application and Client Agreement	\$0.00
Texas Westmoreland Coal Company	NACR, INC.	Purchase Order	\$299.92
Texas Westmoreland Coal Company	NALCOM WIRELESS COMMUNICATIONS	Contract Change Order	\$2,085.16
Westmoreland Savage Corporation	North Central Rental & Leasing LLC	Equipment Rental Agreement - Magnum 615C Water Wagon (07-42679)	\$20,160.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Deed of Trust, Security Agreement, Fixture Filing, Assignment of As-Extracted Collateral and Assignment of Rents to Secure Performance	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Third Amendment to Amended and Restated Lignite Supply Agreement	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Amended and Restated Supply Agreement	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Sixth Amendment to Amended and Restated Lignite Supply Agreement	\$0.00
Texas Westmoreland Coal Company Westmoreland Coal Company Westmoreland Mining LLC	NRG TEXAS POWER LLC	Amendment 5 to Amended and Restated Supply Agreement	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Westmoreland Coal Company Texas Westmoreland Coal Company Westmoreland Mining LLC	NRG TEXAS POWER LLC	Amendment 2 to Amended and Restated Supply Agreement	\$0.00
Westmoreland Mining LLC Westmoreland Coal Company Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Amendment 4 to Amended and Restated Supply Agreement	\$0.00
Dakota Westmoreland Corporation	OTTER TAIL CORPORATION	Revocable License to Use Rail Spur	\$0.00
Dakota Westmoreland Corporation	OTTER TAIL POWER CO.	Surface Lease	\$0.00
Dakota Westmoreland Corporation	OTTER TAIL POWER CO.	Surface Lease	\$0.00
Texas Westmoreland Coal Company	PACCAR FINANCIAL CORP	Equipment Lease Agreement - 2015 Peterbilt 348 (VIN 2NP3LJ0XXFM294356)	\$0.00
Texas Westmoreland Coal Company	PASTOR, BEHLING, & WHEELER LLC	Exhibit E Contract Change Order	\$0.00
Texas Westmoreland Coal Company	PITNEY BOWES	Lease Agreement Client Privilege	\$4,342.24
Texas Westmoreland Coal Company	PITNEY BOWES	Lease Agreement Renewal - Lease E634308009	\$0.00
Texas Westmoreland Coal Company	Pitney Bowes Global Financial Services	Financial Services Lease Agreement - Connect+ 1000 Series, Connect+ Series Meter w/PP, 130 LPM Feature, 5lb interfaced weighing, Printer, Drop Stacker, 15lb Scale Platform/Stand, Wireless LAN Adapter	\$35.91
Texas Westmoreland Coal Company	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	Lease Agreement Client Privilege	\$0.00
Westmoreland Savage Corporation	PRONGHORN GEOLOGIC SERVICES, INC.	General Services Contract	\$0.00
Texas Westmoreland Coal Company	REDBURN TIRE, INC.	Contract Change Order	\$0.00
Dakota Westmoreland Corporation	RONALD GUNSCH AND JANICE GUNSCH	Recording Memorandum of Surface Use Agreement	\$0.00
Dakota Westmoreland Corporation	ROSE M. & WILLIAM C. HETH KNIFE RIVER CORPERATION	Surface Lease	\$0.00
Dakota Westmoreland Corporation	ROSEBUD TEMP SERVICES, LLC	Agreement No. 16-12	\$0.00
Westmoreland Savage Corporation	SIDNEY SUGARS INCORPORATED	Lignite Supply Agreement	\$0.00
Westmoreland Savage Corporation	SIDNEY SUGARS INCORPORATED	Lignite Supply Agreement	\$0.00
Westmoreland Savage Corporation	SIDNEY SUGARS INCORPORATED	Lignite Supply Agreement	\$0.00
Westmoreland Savage Corporation	SIDNEY SUGARS INCORPORATED	Lignite Stock Pile Agreement	\$0.00
Westmoreland Savage Corporation	SIDNEY SUGARS INCORPORATED	Amendment to Lignite Stock Pile Agreement - Effective 11/26/2018	\$0.00
Texas Westmoreland Coal Company	SUN COAST RESOURCES	Contract Change Order	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL ROYALTY CO. BARBARA FENTCH AND CARY UNTERSEHER WILFRED FENTCH ANGELINE BRAUN	Rental Division Order	\$2,678.92
Texas Westmoreland Coal Company	TRIHYDRO CORPORATION	Contract Change Order	\$0.00
Dakota Westmoreland Corporation	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Modified Coal Lease	\$11,825.97
Dakota Westmoreland Corporation	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Coal Lease Readjustment	\$0.00
Dakota Westmoreland Corporation	U.S. DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT KNIFE RIVER COAL MINING CO.	Coal Lease Adjustment	\$0.00
Dakota Westmoreland Corporation	U.S. DEPT. OF INTETIOR BUREAU OF LAND MANAGEMENT KNIFE RIVER COAL MINING CO.	Coal Sale Contract	\$0.00
Texas Westmoreland Coal Company	WACO AUTO GLASS CENTER, INC.	Exhibit E Contract Change Order	\$0.00
Texas Westmoreland Coal Company	WALSH SERVICES LLC	Contract for Security Services	\$3,341.00
Texas Westmoreland Coal Company	WALSH SERVICES LLC	Contract for Janitorial Services	\$0.00
Dakota Westmoreland Corporation	WARD UGGERUD DAVID LOER BRUCE IMSDAHL MICHAEL HANSON WILMER SAYLER	Coyote Plant Coal Agreement	\$0.00
Westmoreland Savage Corporation	WESTERN WATER CONSULTANTS, INC. DBA WWC ENGINEERING	Master Services Contract	\$3,556.12
Texas Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY	General Liability - TX - Policy Number: GLO 6541480-09	\$0.00

EXHIBIT B

Non-Executory Contracts and Leases List

Exhibit B - Potentially Executory Coal Leases⁽¹⁾

Core Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
San Juan Coal Company	AGNES BRIMHALL	Coal Lease	\$0.00
San Juan Coal Company	ALLAN L. WHITMER, PERSONAL REPRESENTATIVE OF THE ESTATE OF VIRGINIA S. WHITMER, A/K/A VIRGINIA SWAPP WHITMER, DECEASED	Notice and Memorandum of Coal Lease	\$0.00
Western Energy Company	ARMELLS CREEK LAND AND CATTLE COMPANY	Surface Lease	\$0.00
Western Energy Company	BANK OF AMERICA NATIONAL TRUST AND SAVINGS ASSOCIATION	Assignment of Leases	\$0.00
San Juan Coal Company	BANK OF AMERICA NT & SA, TRUSTEE	Coal Mining Lease	\$0.00
San Juan Coal Company	BETTY CROSSON	Amendment to Coal Lease	\$0.00
WCC Land Holding Company, Inc.	BOOTH BROTHERS LAND & LIVESTOCK	Surface Lease Agreement	\$0.00
San Juan Coal Company	BRIMHALL FAMILY TRUST	Coal Lease	\$0.00
San Juan Coal Company	CHERYL LEE CUNNINGHAM CASTLE	Amendment to Coal Lease	\$0.00
San Juan Coal Company	CIMARRON COAL COMPANY WILLIAM M. WHITE	Settlement Agreement	\$0.00
San Juan Coal Company	ELMO L. PALMER, ETHEL A. PALMER, ROSE L. DUKELOW, BARTON L. PALMER, AND RICHARD E. PALMER	Coal Lease	\$0.00
San Juan Coal Company	FLOYD D. BRIMHALL	Amendment to Coal Lease	\$0.00
San Juan Coal Company	FLOYD D. BRIMHALL KAREN BRIMHALL, TRUSTEE UNDER TRUST AGREEMENT DATED MARCH 27, 1989 GERALD BRIMHALL MARILYN GAIL CUNNINGHAM CENOVICH CHERYL LEE CUNNINGHAM CASTLE WAYNE C. BRIMHALL MARY E. BRIMHALL KARL RAY BRIMHALL GRACIE LACOMBE BETTY CROSSON TROY W. BRIMHALL	Amendments to Coal Leases	\$0.00
San Juan Coal Company	GERALD BRIMHALL	Amendment to Coal Lease	\$0.00
WCC Land Holding Company, Inc.	GLACIER PARK COMPANY	Coal Lease Agreement	\$0.00
San Juan Coal Company	GRACIE LACOMBE	Amendment to Coal Lease	\$0.00
San Juan Coal Company	HUGH PETERSON, JR.	Notice of Memorandum and Coal Lease	\$0.00
Westmoreland Resources, Inc.	J. BURTON FARLEY	Coal Lease	\$0.00
Western Energy Company	JAMES R. PICKETT MARY IRENE BANNOWSKY	Assignment of Coal Lease	\$0.00
Western Energy Company	JAMES R. PICKETT PATRICIA LUCY STALLINGS RYAN	Assignment of Coal Lease	\$0.00
San Juan Coal Company	JAMES R. PICKETT WILLIAM H. CHARTERS	Ratification of Coal Lease	\$0.00
San Juan Coal Company	JOHN R. AND LAURA M. PETERSON	Notice and Memorandum of Coal Lease	\$0.00
San Juan Coal Company	KAREN BRIMHALL, TRUSTEE	Amendment to Coal Lease	\$0.00
San Juan Coal Company	KARL RAY BRIMHALL	Amendment to Coal Lease	\$46.28
Haystack Coal Company	KIEWIT MINING PROPERTIES INC ANADARKO LAND CORP	Memorandum of Haystack Coal Lease Agreement	\$0.00
Western Energy Company	LOUISE T. WEATHERFORD AND WINIFRED T. MAURER JAMES R. PICKETT	Assignment of Coal Lease	\$0.00
San Juan Coal Company	MARILYN GAIL CUNNINGHAM CENOVICH	Coal Lease	\$0.00
San Juan Coal Company	MARY E. BRIMHALL	Amendment to Coal Lease	\$0.00
San Juan Coal Company	MRS. RUTH M. HEDDEN	Coal Lease	\$0.00
San Juan Coal Company	MS. ROSEMARY TIERNEY	Coal Lease	\$0.00
San Juan Coal Company	NEW MEXICO STATE LAND OFFICE	Coal Mining Lease	\$3,204.00
San Juan Coal Company	NEW MEXICO STATE LAND OFFICE	Amended Coal Mining Lease	\$0.00
San Juan Coal Company	NEW MEXICO STATE LAND OFFICE	Amendment to Coal Royalty Provision	\$0.00
Dakota Westmoreland Corporation Westmoreland Coal Company	NORTH AMERICAN COAL ROYALTY COMPANY	Termination Agreement	\$0.00
San Juan Coal Company	PATIENCE ELIZABETH RUSSELL PETERSON	Notice and Memorandum of Coal Lease	\$0.00

(1) The Debtors' position is that the coal leases in this table are not executory, and accordingly are not subject to section 365 of the Bankruptcy Code. These coal leases would be transferred assets pursuant to the Sale Transaction Documentation. However, for the avoidance of doubt, the Debtors are including these coal leases and the proposed cure amount on this exhibit in the event it is later determined that these coal leases are executory.

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
San Juan Coal Company	SAMUEL T. SMOUSE AND MOLLIE FRANCES SMOUSE	Notice and Memorandum of Coal Lease	\$0.00
Western Energy Company	STATE OF MONTANA	Amendment to Coal Lease	\$0.00
Western Energy Company	STATE OF MONTANA	Coal Lease Renewal	\$0.00
Western Energy Company	STATE OF MONTANA	Coal Lease Renewal	\$0.00
WCC Land Holding Company, Inc.	THE BROWN CATTLE COMPANY SHAREHOLDERS COAL TRUST C/O JOE P. HAYES BRETT BOEDECKER JAY NANCE	Recording Memorandum of Coal Mining Lease et al	\$0.00
San Juan Coal Company	TROY W. BRIMHALL	Amendment to Coal Lease	\$0.00
San Juan Coal Company	UTAH INTERNATIONAL INC.	Sublease	\$0.00
Western Energy Company	UTAH INTERNATIONAL INC.	Sublease	\$0.00
San Juan Coal Company	VICTOR H. WALKER	Coal Lease	\$0.00
San Juan Coal Company	WAYNE C. BRIMHALL	Amendment to Coal Lease	\$0.00
Western Energy Company	WPP LLC	Agreement for right to Lease Additional Land (1001)	\$0.00
Western Energy Company	WPP LLC	Agreement for Right to Lease Additional Land (1002)	\$0.00
Western Energy Company	WPP LLC	Recording Memorandum of Surface Lease (MT024S)	\$0.00
Western Energy Company	WPP LLC	Coal Lease Extension (MT025S)	\$0.00

Non-Core Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Dakota Westmoreland Corporation	ABBEY FAMILY PARTNERSHIP	Coal lease	\$3,868.40
Dakota Westmoreland Corporation	ABBEY FAMILY PARTNERSHIP	Amendment o Leases	\$0.00
Texas Westmoreland Coal Company	ADELL NELSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ADELL NELSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ALANNA J. KENNEDY KING	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	ALICE ABBEY KNIFE RIVER COAL MINING CO.	Coal Lease	\$0.00
Texas Westmoreland Coal Company	ALVINA WORLEY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ALVINA WORLEY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ALYSE KORNFELD STREICHER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ALYSE KORNFELD STREICHER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	AMANDA KATHLEEN SALTER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	AMANDA KATHLEEN SALTER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ANDREW C.G. DANIELS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ANN MARIE WILLIS HILL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ANN MCADAMS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ANNA S. RINALDI, IND. & TRUSTEE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ANNETTE G. S. KALINOSKI	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ANNETTE G. S. KALINOSKI	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ANNETTE G. S. KALINOSKI	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ANNIE NANNY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ANNIE NANNY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Exhibit B - Potentially Executory Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	ARLENE C. JOLLY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ARTHUR DOUGLAS & KATHY TIPPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ARTHUR DOUGLAS & KATHY TIPPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ARTHUR DOUGLAS & KATHY TIPPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ASHLEY WASHBURN SINKIEWICZ	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ASHLEY WASHBURN SINKIEWICZ	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ASHLEY WASHBURN SINKIEWICZ	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ASHLEY WASHBURN SINKIEWICZ	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	AUDREY E. ROBERTS, GUARDIAN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	AUDREY E. ROBERTS, GUARDIAN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BARBARA ANN HART	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BARBARA ANN HART	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BEN E. JARVIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BEN E. JARVIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BENNIE C. PRIDGON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BENNIE C. PRIDGON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BENNIE RAY VANN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BERNADINE TATUM CLARK	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	BERTHA ORTH KNIFE RIVER COAL MINING CO	Amendment to Coal Lease	\$0.00
Dakota Westmoreland Corporation	BERTHA ORTH KNIFE RIVER COAL MINING CO	Agreement	\$0.00
Texas Westmoreland Coal Company	BERTHA PEARL LEVELS CONLEY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BESSIE L WOODALL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BESSIE L WOODALL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BESSIE L WOODALL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BESSIE L WOODALL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BETSY DOBBS WILKERSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BETSY J. BERGSTROM	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BETSY J. BERGSTROM	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BETSY J. BERGSTROM	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	BETTY J. HELM NOEL J. HELM CLARA A. HELM JACK T. HELM	Termination of Coal Lease	\$0.00
Texas Westmoreland Coal Company	BEVERLY A. TATUM SHARP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BEVERLY A. TATUM SHARP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	BILLIE J. REED	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BILLIE LOU MCMAHON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BILLIE LOU MCMAHON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BILLY AND DEBBIE WOOD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BILLY DEAN ELLIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BILLY DEAN ELLIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BILLY DEAN ELLIS	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	BOARD OF UNIVERSITY AND SCHOOL LANDS OF N.D. KNIFE RIVER COAL MINING CO.	Coal Lease Agreement	\$0.00
Dakota Westmoreland Corporation	BOARD OF UNIVERSITY AND SCHOOL LANDS OF N.D. KNIFE RIVER COAL MINING CO.	Coal Lease Agreement	\$0.00
Dakota Westmoreland Corporation	BOARD OF UNIVERSITY AND SCHOOL LANDS OF N.D. KNIFE RIVER COAL MINING COMPANY	Coal Lease Agreement	\$0.00
Dakota Westmoreland Corporation	BOARD UNIVERSITY AND SCHOOL LANDS	Lease	\$0.00
Texas Westmoreland Coal Company	BOBBIE JEAN PERTL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BOBBIE JEAN PERTL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BOBBIE JEAN PERTL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BOBBIE JEAN PERTL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BOTTOMS FAMILY CEMETERY ASSOC.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BRANDI RENEE LOTT	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BRANDI RENEE LOTT	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BRANDI RENEE LOTT	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BRENDA LEE ALLEN HERRING SMITH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BROTHERTON FAMILY LIMITED PARTNERSHIP	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BROTHERTON FAMILY LIMITED PARTNERSHIP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BROWN FAMILY LIVING TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BROWN FAMILY LIVING TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BROWN FAMILY LIVING TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BROWN FAMILY LIVING TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BRUNO & ANITA B. GRABARKIEVTZ	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BRUNO & ANITA B. GRABARKIEVTZ	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BRUNO & ANITA B. GRABARKIEVTZ	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	BULA LEWIS FARMS, LP	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BULA LEWIS FARMS, LP	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	BULA LEWIS FARMS, LP	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	BURKETT LIFETIME EXEMPT TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	C. G. JOYCE JR. INVESTMENTS, L.P.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	C. G. JOYCE JR. INVESTMENTS, L.P.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CALLIE A. GLASS-TAYLOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	CARL A. & MARGUERITE F. HERMAN KNIFE COAL MINING COMPANY MARY M. WOLF MARLEEN T. SCHNAIDT KAREN A. HETH DARELL HERMAN	Coal Lease	\$0.00
Dakota Westmoreland Corporation	CARL A. HERMAN AND MARGUERITE F. HERMAN DARELL J. HERMAN KAREN A. HETH MARLEEN T. SCHNAIDT MARY MARGARET WOLF	Coal Lease Exhibit A	\$0.00
Texas Westmoreland Coal Company	CAROL ALLEY GUY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CAROL ALLEY GUY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CAROL BROWN LINK	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CAROL BROWN LINK	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	CAROLINE & HENRY SCHMIDT KNIFE RIVER COAL MINING CO.	Amendment to Coal Lease	\$0.00
Texas Westmoreland Coal Company	CAROLYN BROOKS WEEDEN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CAROLYN GERLAND	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	CARROLL ERICKSON GLENN ERICKSON WANDA GUSTAFSON GRACE MCLANE	Surface Mining Lease	\$200.00
Texas Westmoreland Coal Company	CATHERINE E. ALLEN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CATHY GHINAUDO	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CATHY GHINAUDO	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CATHY GHINAUDO	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CATHY GHINAUDO	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CATHY LE BLANC KELLY-WALTON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CATHY RENEE COLE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CATHY RENEE COLE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHARLES CORLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHARLES CORLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHARLES CORLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHARLES L. BURKE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHARLES WILLINGHAM, JR.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHARLES WILLINGHAM, JR.	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	CHERYL G. HUETT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHRIS GORE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHRIS GORE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHRISTINA IDOUX RODRIGUEZ	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHRISTINE DEMNY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHRISTOPHER ALLEN WARNER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHRISTOPHER ALLEN WARNER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CHRISTOPHER HEATH HIPPEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CHRISTOPHER HEATH HIPPEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	CLAIRE SCHWALBE FAYE KEOGH REVOCABLE TRUST PROSEILLA A. KEOGH AND ROBERT KEOGH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CLARA MAE CAMPBELL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CLARENCE D. CAMPBELL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CLARENCE D. CAMPBELL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CLARENCE D. CAMPBELL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CLARENCE MICHAEL BROOKS, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CLARENCE S. & BOBBIE J. PERTL LIVING TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CLARENCE S. & BOBBIE J. PERTL LIVING TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CLAUDE DANIELS, SR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CLAUDENE MAYBERRY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CLEO MARTIN FREEMAN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CLEO MARTIN FREEMAN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CONNIE ANN SELLARS TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CONNIE ANN SELLARS TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CONNIE RAY STEPHENS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	COREY H. ROBERTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	COREY H. ROBERTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	COURTNEY LISTER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	COURTNEY TEEL MITCHELL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	COURTNEY TEEL MITCHELL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	COURTNEY TEEL MITCHELL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	COURTNEY TEEL MITCHELL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CURTIS REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CURTIS REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Exhibit B - Potentially Executory Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	CURTIS REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CURTIS REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CURTIS REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CURTIS REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CYNTHIA MARIE HOLMES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CYNTHIA MARIE HOLMES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	CYRUS D. TATUM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	CYRUS D. TATUM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	D. KIM GRAY & JANE GRAY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	D. KIM GRAY & JANE GRAY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	D. KIM GRAY & JANE GRAY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	D. R. WALDRIP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	D. R. WALDRIP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DANIEL M. & VIOLET VANN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DANIEL M. & VIOLET VANN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DANNA EAMES-MCKEOWN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DANNA EAMES-MCKEOWN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DANNA EAMES-MCKEOWN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DANNA EAMES-MCKEOWN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DARBY LORIN LINDSEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DARBY LORIN LINDSEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DARBY LORIN LINDSEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DARBY LORIN LINDSEY	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	DARELL J. HERMAN KAREN A. HETH MARLENE T. SCHNAIDT MARY MARGARET WOLF CARL A. HERMAN AND MARGUERITE F. HERMAN	Surface and Coal Lease Agreement	\$0.00
Texas Westmoreland Coal Company	DARLEAN TATUM BREWER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DARLEAN TATUM BREWER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DARLENE OAKES REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DARLENE OAKES REYNOLDS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DARLENE OAKES REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DARLENE PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DARWIN CARAWAY	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	DARWIN CARAWAY	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	DARWIN H. MUELLER TRUST NO. ONE	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	DAVETTA YVONNE ANDERSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DAVETTA YVONNE ANDERSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DAVID BUHLER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DAVID M. & PAMELA S. MARLER, JTWRs	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DAVID MILTON RUDESILL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DAVID MILTON RUDESILL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DAVID PARKER WILLIS, SR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DAVID WAYNE FULTON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Westmoreland Savage Corporation	DEBBIE E. LANGE	Waiver	\$0.00
Texas Westmoreland Coal Company	DEBORAH BARRICK QUIGLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEBORAH BARRICK QUIGLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEBORAH BARRICK QUIGLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEBORAH BARRICK QUIGLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEBORAH BARRICK QUIGLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEE ANN DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEE ANN DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEE ANN DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEE ANN DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DELORES DE LUCIA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DELORES DE LUCIA	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DELORES DE LUCIA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DELORES DE LUCIA	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DELORES REYNOLDS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DELORES REYNOLDS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DELORES REYNOLDS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DELORES REYNOLDS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DELTA L. MONTGOMERY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DENISE D. HOLMES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DENISE D. HOLMES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEVORAH SAMET CANTER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEVORAH SAMET CANTER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEVORAH SAMET CANTER NON-EXEMPT TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DEVORAH SAMET CANTER NON-EXEMPT TRUST	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	DIXIE M. WOODSELL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DIXIE M. WOODSELL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DIXIE M. WOODSELL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DOLORES DELUCIA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DOLORES DELUCIA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DOLORES DELUCIA	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DON WILLIAMS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DONALD SCOTT LEWIS	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	DONALDA VOIGT SHAWN VOIGT KENNETH VOIGT KARI TRAPPEN KARMEN ESLINGER DEAN VOIGT	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	DONNA ELIZABETH DURAND	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DONNIE R. LUMMUS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DORI KORNFELD GOLDMAN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DORI KORNFELD GOLDMAN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DOROTHY ANDERS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DOROTHY CARLENE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DOROTHY CARLENE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DOROTHY CARLENE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DOROTHY DIMPLE MITCHELL ESTATE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DOROTHY DIMPLE MITCHELL ESTATE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DOROTHY MAE TATUM FLOYD	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DOROTHY PATE DAWKINS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DOROTHY TATUM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	DUANE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DUANE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DUANE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DUANE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DUANE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	DUANE WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	E. N. VANN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EDITH HARBOLT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EDITH HARBOLT	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Dakota Westmoreland Corporation	EDWARD W. BOLAND JOYCE BOLAND REICH JOAN BOLAND	Release of Coal Lease	\$640.00
Texas Westmoreland Coal Company	ELIZABETH CURREY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ELIZABETH FULTON COOPER TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ELIZABETH FULTON COOPER TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ELIZABETH L. WOLFORD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ELIZABETH SMITH TRIBBLE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ELIZABETH SMITH TRIBBLE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	ELLA NEUBERGER KNIFE RIVER COAL MINING CO.	Amendment to Coal Lease	\$0.00
Texas Westmoreland Coal Company	ELLISON FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ELLISON FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ELLISON FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ELLISON FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ELROY PAUL HEINRICH, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ELROY PAUL HEINRICH, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	EMILY DIANNE WETZLER TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ENBRIDGE PIPELINES (EAST TEXAS) LP	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ERA LYNN SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ERA LYNN SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ERIC M. SAMET	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ERIC M. SAMET	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ERIC M. SAMET NON-EXEMPT TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ERIC M. SAMET NON-EXEMPT TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ERNEST BEN HOLMES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ERNEST BEN HOLMES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ERNEST W. WARNEKE, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF AGNES D. WASHINGTON, DECEASED	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ESTATE OF AMELIA SAMET KORNFELD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ESTATE OF AMELIA SAMET KORNFELD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ESTATE OF ELIZABETH SMITH TRIBBLE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF ELIZABETH SMITH TRIBBLE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF JOHN T. BLAZEK, DECEASED	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF JOHN T. BLAZEK, DECEASED	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF JOHNNIE B. RUFFENO, DECEASED	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	ESTATE OF LEE ROY WEST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ESTATE OF LEE ROY WEST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF LENA MARIE ACHGILL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF LENA MARIE ACHGILL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF MELINDA ARMSTRONG-KIRSCH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ESTATE OF NELL DEZELLE MORROW, DECEASED	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ESTATE OF VICTOR LEE PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ESTATE OF WILLIAM R. SULLIVAN, JR.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ESTATE OF YLENA RUSSELL, DEC'D	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ESTATE OF YLENA RUSSELL, DEC'D	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ETHEL MARIE LAYMANCE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EULA CILE TANKSLEY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	EVELYN CRADDOCK	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EVELYN HULL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EVELYN HULL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EVELYN MARJORIE GUNNELS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	EVELYN POWER CRADDOCK FAMILY IRREVOCABLE TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EVELYN POWER CRADDOCK IRREVOCABLE TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EVERETT SMITH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EVERETT SMITH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	EVERETT SMITH	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	FAYE KEOGH BROOKS KEOGH ROBERT KEOGH PRISCILLA KEOGH CLAIRE C. SCHWALBE	Amendment to Coal Lease	\$0.00
Texas Westmoreland Coal Company	FERRON & TERRY HOWARD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FIRST PRESBYTERIAN CHURCH OF STEPHENVILLE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	FIRST PRESBYTERIAN CHURCH OF STEPHENVILLE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	FLORENCE, RUSSELL, AND TAMMY WINKLER	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	FLOYD WHITE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FLOYD WHITE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FRANCES CLAUDINE DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FRANCES CLAUDINE DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FRANCES CLAUDINE DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FRANCES J. WARFORD	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	FRANCES J. WARFORD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FRANCES J. WARFORD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FRANCES J. WARFORD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FRANCES J. WARFORD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FRANCES WALKER MAHAFFEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	FREDONIA Y. HARRIS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GARY LYNN WALDRIP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GARY LYNN WALDRIP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GARY WAYNE KILGO	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GARY WAYNE KILGO	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GARY WAYNE KILGO	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GARY WAYNE KILGO	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GAY DOBBS WOOD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GENA ADKISSON TURNER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GENA ADKISSON TURNER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GENA ADKISSON TURNER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GENERAL LAND OFFICE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GENERAL TENOLA OWENS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GEORGE D. KAMINS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GEORGE D. KAMINS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GEORGE TAYLOR CARTER, TRUSTEE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GEORGIA SPEARS	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	GERALD BERGQUIST PATRICIA AND CURTIS UMSTED KNIFE RIVER COAL MINING CO. MICHAEL & KRIS BERGQUIST GERALD & IONE VINCENT	Amendment to Coal Lease	\$0.00
Texas Westmoreland Coal Company	GERALD LANCE TEEL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GERALD LANCE TEEL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GERALD LANCE TEEL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GERALD LANCE TEEL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GERALDINE OAKES BAKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GERALDINE SAWYERS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GERALDINE SAWYERS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GLADYS HARGROVE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	GLADYS I. CLINE SAILER KNIFE RIVER COAL MINING CO.	Agreement	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Dakota Westmoreland Corporation	GLADYS I. CLINE SAILER KNIFE RIVER COAL MINING CO.	Agreement	\$0.00
Dakota Westmoreland Corporation	GLADYS I. CLINE SAILER KNIFE RIVER COAL MINING COMANY	Agreement	\$0.00
Texas Westmoreland Coal Company	GLEN & ERNESTINE WHITE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GLEN & ERNESTINE WHITE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GLENN MARVIN HEIL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GLORIA ALLEN AYALA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GLORIA JEAN SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GLORIA JEAN SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GONDAL & SANDRA MULLENAX	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GRACE M. BRADLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GRACE M. BRADLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GREG GORE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GREG GORE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GREGORY GLENN HIPPEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GREGORY GLENN HIPPEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	GREGORY ROBERTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GREGORY ROBERTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	GWENDOLYN SUE LEVELS WILLIAMS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	H. S. ARMSTRONG	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	H. S. ARMSTRONG	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	HAROLD O. PRYOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	HAROLD O. PRYOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	HAROLD O. PRYOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	HAROLD O. PRYOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	HELANE SAMET KNECHT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	HELANE SAMET KNECHT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	HELANE SAMET KNECHT NON-EXEMPT TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	HELANE SAMET KNECHT NON-EXEMPT TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	HESTER BAKER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	HOME EQUITY INVESTMENTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	HOME EQUITY INVESTMENTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	HOUSTON LIGNITE LP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	HOUSTON LIGNITE LP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Exhibit B - Potentially Executory Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	HOUSTON LIGNITE LP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	HOUSTON LIGNITE LP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	J.L. HIGGINBOTHAM, JR., AND MRS. G. P. HIGGINBOTHAM MOBILE OIL CO.	Stipulation Of Interest and Rental and Royalty Division Order	\$277.31
Texas Westmoreland Coal Company	JACK T. AND ELIZABETH J. KELCH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JACK T. AND ELIZABETH J. KELCH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JAMAAL KEITH WILLIS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JAMES A. SAVAGE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES ANDREW BATES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES ANDREW BATES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES ANDREW BATES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES ANDREW BATES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES COLE, JR.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES COLE, JR.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES COLE, JR.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES DAVID SULLIVAN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES DAWAYNE SITTON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES E. ADKISSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES E. BROWN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES E. BROWN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES MONROE KENNEDY, JR.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES PAUL FULTON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JAMES R. VANN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAMES RAY FULTON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JAMIE KINDER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JAMIE KINDER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JAN ABERNATHY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JAN ABERNATHY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JANE LEWIS DOBBS FIELD CAMP	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JANE LEWIS DOBBS FIELD CAMP	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JANICE GALLEGOS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JANICE GALLEGOS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JANICE GALLEGOS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JANICE GALLEGOS	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	JAY MATTHEW HIPPEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JAY MATTHEW HIPPEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JEAN LOUISE GRIFFIN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	JEFFERY LEE SHANNON WILHELM	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	JEFFREY H. SAMET NON-EXEMPT TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JEFFREY H. SAMET NON-EXEMPT TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JEFFREY SAMET	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JEFFREY SAMET	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JEROME & NAN DROZD	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JERRY F. COOK	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JERRY F. COOK	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JERRY WEST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JERRY WEST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JERRY WEST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JO H. & NEAL WINN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JO NELL THOMPSON	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	JOAN & E.P BOLAND KNIFE RIVER COAL MINING CO.	Termination of Coal Lease	\$0.00
Texas Westmoreland Coal Company	JODY W. VANN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOE C. PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JOE D. WHITAKER, AGENT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOE L. & NATALIE L. SMART	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JOHN ALBERT BEAUDUY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	JOHN BAUER SUSAN MCCRARY KATHLEEN MCCRARY MARGARET THORN CARL BAUER CHERYL MCFADDEN NANCY WEIGEL JENSEN EUGENE ARNOLD WEIGEL JOAN BROWN KAREN WEIGEL MARGIANNA HUNT DAVID PANTERMUEHL ROLAND PANTERMUEHL KATHY LEBER JANICE ZIEGLER JULAI ALLISON BARBARA ANN TEED JOHN PANTERMUEHL KAREN DIETZ	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	JOHN D. PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JOHN DAVID WINDHAM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	JOHN DEMNY, JR.	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	JOHN FISHER, SR KNIFE RIVER COAL MINING COMPANY	Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOHN MITCHELL CRADDOCK	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOHN MITCHELL CRADDOCK, SR., FAMILY IRREVOCABLE TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOHN MITCHELL CRADDOCK, SR., IRREVOCABLE TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOHN W. IDOUX	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOHNNIE REEDER	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	JONATHAN W. A. LIEBELT KNIFE RIVER COAL MINING CO.	Surface - Coal Lease	\$0.00
Dakota Westmoreland Corporation	JONATHAN W.A. LIEBELT KNIFE RIVER COAL MINING CO	Surface Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOSEPH D. & ANDREA WHITAKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JOSEPH D. & ANDREA WHITAKER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JOSEPH D. LITTLE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JOSEPH R., KATHLEEN & ANNA TYNSKY, JR.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JUDY LYNN EDGE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JULIANA JACKSON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	JULIE DOBBS TIPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	JULIE DOBBS TIPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KATHY OAKES RHEA	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	KATHY OAKES RHEA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KATHY OAKES RHEA	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	KAY PATE MARKS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	KELLEY J. SLACK	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KENNETH E. PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	KENNETH WAYLAND OAKES	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	KENNETH WAYLAND OAKES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KENNETH WAYLAND OAKES	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	KERRY & DOROTHY SAVAGE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KERRY C. PICKENS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KERRY C. PICKENS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KERRY C. PICKENS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KILGO COAL LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KILGO COAL LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KILGO COAL LLC	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	KILGO COAL LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	KIRBY P. & BARBARA J. CUNNINGHAM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	KIRBY P. & BARBARA J. CUNNINGHAM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	KIRK M. SLACK	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL COMPANY SHERRY AND DARELL J. HERMAN	Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO BERTHA ORTH	Agreement	\$160.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO ELIZABETH MAYER BOECKMAN & C/O FREDRICA H. MAYER GRANTOR IN TRUST	Notification of Assignment of Lease	\$515.93
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO LEONA & HERBERT WEIL	Amendment to Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO.	Assignment of Coal Leases	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO.	Termination of Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO. GLADYS I. CLINE SAILER	Agreement	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO. LADD PETROLEUM CO	Notification of Assignment of Coal lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO. MARY VINCENT	Agreement	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO. REPUBLIC NATIONAL BANK OF DALLAS E. TAYLOR ARMSTRONG, TRUSTEE	Assignment of Coal Lease	\$5.83
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO. RUTH AND AUTHOR M. HETH	Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING CO. WILLIAM AND BARBARA FETCH	Amendment to Surface Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING COMANY WILLIAM C. AND ROSE M. HETH	Termination of Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING COMPANY BERTHA AND JULIS ORTH	Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING COMPANY BILL C. AND ROSE M. HETH	Agreement to Amend Coal Lease(s)	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING COMPANY BOARD OF UNIVERSITY AND SCHOOL LANDS OF N.D.	Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING COMPANY KAREN A. HETH MARLEEN T. SCHNAIDT MARY MARGARET WOLF DARELL J. HERMAN CARL A. & MARGURITE F. HERMAN	Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING COMPANY MAXINE C. & DONALD V. CLINE	Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING COMPANY SHARON AND LEE ROY WINKLER SHARON WINKLER AND JOAN MILLER HERBERT AND LEONA WEIL	Ratification Division Order and Second Land Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER COAL MINING COMPANY WILFRED A. HERMAN AND JOYCE HETH	Termination of Coal Lease	\$0.00
Dakota Westmoreland Corporation	KNIFE RIVER KNIFE RIVER KNIFE RIVER COAL MINING CO.	Fencing Agreement	\$0.00
Texas Westmoreland Coal Company	L. WAYNE & KAREN WHITAKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	L. WAYNE & KAREN WHITAKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	L. WAYNE & KAREN WHITAKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	L. WAYNE & KAREN WHITAKER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	LADY HESTER HOGAN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LANE & MARLA HALL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LARRY GENE RUDESILL, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LARRY GENE RUDESILL, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LAURIE ANN RUDESILL MILLER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LAURIE ANN RUDESILL MILLER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LAURIE KRISTIN HIPPEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LAURIE KRISTIN HIPPEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LAVERA LEVELS BURNIM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LEE CLARK	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LEE CLARK	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	LELAND AND JUDY ERICKSON	Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	LELAND AND JUDY ERICKSON	Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	LELAND AND JUDY ERICKSON	Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	LELAND AND JUDY ERICKSON	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	LENDELL OWENS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	LEO FISCHER, DELORAS, AND SHANE FISHER	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	LEON COUNTY AUDITOR	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	LEON PERLINGER	Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	LEON PERLINGER	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	LEONARD RAY OWENS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LESLIE RHOADES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDA BRIGGS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDA BRIGGS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDA BRIGGS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDA BRIGGS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDA FURL	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDA WEST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDA WEST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDA WEST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDSEY WASHBURN BARNETT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDSEY WASHBURN BARNETT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDSEY WASHBURN BARNETT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LINDSEY WASHBURN BARNETT	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LISA I. GONZALEZ	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LISA TATUM CARPENTER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LOIS KATHERYN COLLINS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	LOIS KATHERYN COLLINS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LORA PATE BECKS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LORI CHANDLER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LORI CHANDLER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	LORIE NE FERGUSON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LORIE NE FERGUSON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	LOUIS & HELGA TEMME	Termination of Coal Lease	\$0.00
Texas Westmoreland Coal Company	LOUIS D AND JASON D. MARLER, JTWS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	LOUISE PERRY	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	LYELL & AGNES BERGQUIST MICHEAL, GERALD BERQUIST AND PETRICIA UMSTED	Assignment of Royalty Interest	\$0.00
Dakota Westmoreland Corporation	LYLE AND PATRICIA WINKLER	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	MAE DELL POLK	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MANNING STEPHENS, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MANNING STEPHENS, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MANNING STEPHENS, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MANNING STEPHENS, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARGARET FULTON LINDSEY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MARGARET FULTON LINDSEY TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARIAN JUNE MCCAA	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARIAN JUNE MCCAA	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARIE DUNCAN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	MARION MCKINNEY BAIRD KNIFE RIVER COAL MINING CO.	Ratification and Amendment of Coal Lease	\$0.00
Dakota Westmoreland Corporation	MARION MCKINNEY BAIRD KNIFE RIVER COAL MINING CO.	Coal Lease	\$0.00
Texas Westmoreland Coal Company	MARK A. ROBERTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MARK A. ROBERTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MARK DAVID NANNY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARK DAVID NANNY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARK EDWARD ALLEN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MARK HARRISON BROOKS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	MARLEEN T. SCHNAIDT MARY MARGARET WOLF KAREN A. HETH DARELL J. HERMAN CARL A. HERMAN AND MARGUERITE F. HERMAN	Coal Lease Exhibit B	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Dakota Westmoreland Corporation	MARLEEN T. SCHNAIDT MARY MARGARET WOLF KAREN A. HETH DARELL J. HERMAN CARL A. HERMAN AND MARGUERITE F. HERMAN	Amendment Agreement	\$0.00
Dakota Westmoreland Corporation	MARTHA AND DANIEL DUNSCH KNIFE RIVER COAL MINING COMPANY	Coal Lease Agreement	\$0.00
Texas Westmoreland Coal Company	MARTIN FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MARTIN FAMILY TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARTIN FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MARTIN FAMILY TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARVIN EDMOND LEVELS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARY DAYNESE DURAND HAYNIE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MARY ELLA PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MATTHEW BROOKS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MAURINE SHANE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MAURINE SHANE	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	MAXINE C. & DONALD V. CLINE KNIFE RIVER COAL COMPANY	Coal Lease	\$0.00
Dakota Westmoreland Corporation	MAXINE C. & DONALD V. CLINE KNIFE RIVER COAL COMPANY	Coal Lease	\$0.00
Dakota Westmoreland Corporation	MAXINE C. & DONALD V. CLINE KNIFE RIVER COAL MINING COMPANY	Coal Lease	\$0.00
Dakota Westmoreland Corporation	MAXINE C. & DONALD V. CLINE KNIFE RIVER COAL MINING COMPANY	Agreement	\$0.00
Texas Westmoreland Coal Company	MCCLARREN WHITE PARTNERS, LTD.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MCCLARREN WHITE PARTNERS, LTD.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MELISSA BROOKS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MELONIE A. & MARSHALL G. WHITSON, JTWRS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MIA MULLENAX LOWRY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MIA MULLENAX LOWRY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MICHAEL D. SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MICHAEL D. SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MICHAEL D. TATUM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MICHAEL D. TATUM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MICHAEL D. WARNEKE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MICHAEL DEMNY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MICHAEL EUGENE ALLEN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MICHELLE I. DELAUNE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MILDRED FULTON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	MILINDA ELLIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MILINDA ELLIS	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO THE NORTH AMERICAN COAL CO	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment if Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	MOBIL MINERAL RESOURCES INC. KNIFE RIVER COAL MINING CO.	Assignment and Assumption of Leases	\$0.00
Texas Westmoreland Coal Company	MOEESHANG PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	MOLLIE DAVIS WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MOLLIE DAVIS WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MOLLIE DAVIS WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	MRS. OTIS BREWER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NANCY ATWOOD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NANCY DOBBS JOHNSTON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NANCY DOBBS JOHNSTON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NANCY RUTH CUNNINGHAM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NATHAN JAMES ROGERS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NBCLH, LP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NBCLH, LP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NELDA CALAME MULLENAX	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NELDA J. DAVIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NELDA J. DAVIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NELDA J. DAVIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NICOLE JESSIE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	NORMA ETZEL	Land Lease and Buffer Zone Waiver	\$0.00
Westmoreland Savage Corporation	NORMA ETZEL	Surface Lease Amendment	\$0.00
Dakota Westmoreland Corporation	NORTH AMERICAN COAL ROYALTY CO. THE MISSOURI VALLEY PROPERTIES CO.	Assignment of Land Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00

Exhibit B - Potentially Executory Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease	\$0.00

Exhibit B - Potentially Executory Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	NRG TEXAS POWER LLC	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	OLD SPRING SEAT BAPTIST CHURCH, INC.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	OLD ZION CEMETERY ASSOCIATION	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	OTIS I. LEWIS, JR.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	P.A. & K.S. SVEJKOVSKY LIVING TRUST	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	PARK CITIES BANK & CO. KNIFE RIVER COAL MINING CO.	Notification of Assignment of Coal Lease	\$0.00
Dakota Westmoreland Corporation	PATIENCE SAYLER	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	PATRICIA ANN MOSLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	PATRICIA ANN MOSLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	PATRICIA PRYOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	PATRICIA PRYOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	PATRICIA PRYOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	PATRICIA PRYOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	PEGGY FULTON RILEY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	PEGGY JO LUMMUS TAYLOR	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	PEGGY SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	PETE LEE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	PHILLIP LEE OWENS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	PLAINSMEN PETROLEUM INC. JAKE AND EDNA UNTERSEHER	Coal Lease	\$0.00
Dakota Westmoreland Corporation	PROSEILLA A. KEOGH AND ROBERT KEOGH FAYE KEOGH CLAIRE SCHWALBE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	R. E. PATE, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RANDALL ROYCE MARTIN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RANDALL ROYCE MARTIN	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RANDALL WAYNE NANNY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RANDALL WAYNE NANNY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	RAYMOND HOUSER KNIFE RIVER COAL MINING CO WILLIAM HOUSER HOWARD HOUSER PEARL ENGBRECHT	Coal Lease	\$0.00
Texas Westmoreland Coal Company	RAYVESTA STRATFORD ESTATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	REBA DAVIS	Surface and Coal Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	REBA DAVIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	REBA DAVIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	REBA DAVIS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	REBA NELL ALLEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	REGINA GAYLE HIPPEL JAMESON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	REINHART & MARTHA GRISHKOWSKY	Termination Of coal Lease	\$0.00
Texas Westmoreland Coal Company	RERHETTE GRISHAM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RERHETTE GRISHAM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RICHARD L. MCMAHON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RICHARD L. MCMAHON	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	RITA SCHMIDT BONITA SCHMIDT DEBRA HOERER DARLA RATZAK GENE SCHMIDT CANDIDA RHODES GLENN SCHMIDT	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	ROBERT ALLEN LAGRONE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT ALLEN LAGRONE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT C. WEBER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT C. WEBER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT CALEB RHYNE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT CALEB RHYNE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT ELLIS NANNY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT ELLIS NANNY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT H. & SANDRA LLOYD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ROBERT H. LLOYD TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ROBERT L. ADKISSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ROBERT OWEN ROBINSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ROBERT P. BROWN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ROBERT P. BROWN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ROBERT THIGPEN, JR. & MICHAEL D. SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT THIGPEN, JR. & MICHAEL D. SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT THIGPEN, JR. & MICHAEL D. SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROBERT THIGPEN, JR. & MICHAEL D. SMITH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RODNEY A. VANN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RODNEY L. REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	RODNEY L. REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RODNEY L. REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RODNEY L. REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROGER OWENS, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROGER TATUM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	RONALD AND JANICE GUNSCH	Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	RONALD AND JANICE GUNSCH	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	RONALD G. & MARGARET J. HART	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RONALD G. & MARGARET J. HART	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	RONALD GUNSCH AND JANICE GUNSCH	Record Memorandum of Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	RONALD GUNSCH AND JANICE GUNSCH	Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	RONALD GUNSCH AND JANICE GUNSCH	Recording Memorandum of Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	RONALD GUNSCH AND JANICE GUNSCH	Recording Memorandum of Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	RONALD GUNSCH AND JANICE GUNSCH	Recording Memorandum of Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	RONALD GUNSH AND JANICE GUNSH	Recording Memorandum of Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	RONALD LEE FULTON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RONALD R. ROMACK, INDIV. & TRUSTEE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	ROQUEMORE FAMILY, L.P.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	ROQUEMORE FAMILY, L.P.	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	ROSE M. & WILLIAM C. HETH	Agreement to Amend Coal Lease(s)	\$0.00
Dakota Westmoreland Corporation	ROSE M. & WILLIAM C. HETH KNIFE RIVER COAL MINING COMPANY	Agreement to Amend Coal Lease(s)	\$0.00
Dakota Westmoreland Corporation	ROSE M. & WILLIAM C. HETH KNIFE RIVER COAL MINING COMPANY	Agreement to Amend Coal Lease	\$0.00
Texas Westmoreland Coal Company	ROSIE DEAN POLK	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RUBBY DEAN DANIELS HAMPTON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RUSSELL DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RUSSELL DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RUSSELL DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RUSSELL DUREN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RUSSELL MUIRHEID	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RUSSELL MUIRHEID	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RUTH BEVERLY RHYNE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RUTH BEVERLY RHYNE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	RUTH EVANS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	RUTH GILLESPIE MADISON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	S. E. WALKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SANDRA JEAN FLAKE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SANDY GARCIA	Surface and Coal Lease	\$0.00

Exhibit B - Potentially Executory Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	SANDY GARCIA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SCOTT HUNTER WASHBURN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SCOTT HUNTER WASHBURN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SCOTT HUNTER WASHBURN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SCOTT HUNTER WASHBURN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SETH M. KORNFELD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SETH M. KORNFELD	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHANE LOUIS HEINRICH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	SHANE LOUIS HEINRICH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	SHANNON MARTIN BROOKS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	SHARON & WILLIAM C. MORRIS, III	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHARON & WILLIAM C. MORRIS, III	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHARON & WILLIAM C. MORRIS, III	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	SHARON AXVIG	Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	SHARON L. WINKLER MILLER AND JOAN J. MILLER	Second Amendment to Coal Leases	\$2,200.00
Texas Westmoreland Coal Company	SHARON LEE MCKINNEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHARON LEE MCKINNEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHAWN LOUIS HEINRICH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	SHAWN LOUIS HEINRICH	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	SHELLEY SLACK HUNSUCKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHERRY GORE ROBBINS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHERRY GORE ROBBINS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHERWIN SMITH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHERWIN SMITH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHERWIN SMITH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHIRLEY SAVAGE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	SHIRLEY SAVAGE	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	STAR DRILLING THE NORTH AMERICAN COAL CO.	Assignment of Coal Lease	\$0.00
Dakota Westmoreland Corporation	STATE OF NORTH DAKOTA	Coal Lease	\$13,926.38
Dakota Westmoreland Corporation	STATE OF NORTH DAKOTA	Coal Lease	\$0.00
Dakota Westmoreland Corporation	STATE OF NORTH DAKOTA	Coal Lease	\$0.00
Texas Westmoreland Coal Company	STEPHEN BRUCE WILDER TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	STEPHEN BRUCE WILDER TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	STERLING PAIGE LINDSEY	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	STERLING PAIGE LINDSEY	Surface and Coal Lease	\$0.00

Exhibit B - Potentially Executory Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	TEXAS WESTMORELAND COAL CO.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THE ANECIA B. WALL & JAMES R. WALL REVOCABLE LIVING TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	THE FEDERAL LAND BANK OF SAINT PAUL A.G. GOLDEN	Exploration Contract and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THE JERRY AND MARTHA WEBB COOK RANCH PARTNERSHIP, LTD.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THE JERRY AND TRAVIS ANN WEBB DOROUGH RANCH PARTNERSHIP, LTD.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THE MARY WEBB LAWRENCE RANCH PARTNERSHIP, LTD.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	THE MISSOURI VALLEY PROPERTIES CO. NORTH AMERICAN COAL ROYALTY CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE MISSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Coal Lease	\$0.00
Dakota Westmoreland Corporation	THE MISSOURI VALLEY PROPERTIES COMPANY	Assignment of Lease	\$0.00
Dakota Westmoreland Corporation	THE MOSSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE MOSSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE MOSSOURI VALLEY PROPERTIES CO. THE NORTH AMERICAN COAL CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. THE MOSSOURI VALLEY PROPERTIES CO.	Assignment of Lease	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO MISSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO MISSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO MISSOURI VALLEY PROPERTIES CO.	Assignment Of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. MISSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. MISSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. MISSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. MISSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. MISSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. STAR DRILLING	Assignment of Coal Lease	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. THE MISSOURI VALLEY PROPERTIES CO.	Assignment of Coal Lease	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. THE MISSOURI VALLEY PROPERTIES CO.	Assignment Of Coal Lease	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CO. WILLIAM & DORIS HOUSER A.G. GOLDEN BANK OF ORGAN - GUARANTEE	Exploration contract and coal lease	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CORPORATION HERBERT WEIL AND LEONA WEIL	Coal Lease	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL CORPORATION THE MISSOURI VALLEY PROPERTIES COMPANY	Assignment of Lease	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL ROYAL MISSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL ROYALTY CO. THE MISSOURI VALLEY PROPERTIES COMPANY	Assignment of Lease	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL ROYALTY CO. THE MOSSOURI VALLEY PROPERTIES CO.	Assignment of Leases	\$0.00
Dakota Westmoreland Corporation	THE NORTH AMERICAN COAL ROYALTYCO. MISSOURI VALLEY PROPERTIES CO.	Assignment of leases	\$0.00
Texas Westmoreland Coal Company	THE SMITH LIVING TRUST	Surface and Coal Lease	\$0.00

Exhibit B - Potentially Executory Coal Leases

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	THE STANFIELD LIVING TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THE STANFIELD LIVING TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THEODORE & PAULINE KUBECZKA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THEODORE & PAULINE KUBECZKA	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THEODORE WILLIS III	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THERESA ANN DANIELS GILMORE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THOMAS & GERTRUDE PHILLIPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS & GERTRUDE PHILLIPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS CRAIG OAKES	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THOMAS CRAIG OAKES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS CRAIG OAKES	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THOMAS DANA HOLMES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS DANA HOLMES	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS E. & PEGGY TAYLOR	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THOMAS E. & ROBERTA S. WENZEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THOMAS E. & ROBERTA S. WENZEL	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	THOMAS EDMOND BARKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS EDMOND BARKER	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS GRANT PHILLIPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS GRANT PHILLIPS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	THOMAS J. VANN	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	TIMOTHY AND LINDA WELK	Surface Mining Lease	\$2,400.00
Texas Westmoreland Coal Company	TODD BRADFORD WILLIS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	TOMMY R. ROBERTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	TOMMY R. ROBERTS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	TRASETTA M. TERRY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	TRASWELL C. LIVINGSTON, JR. ESTATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	TRAVIS MCBEE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	TREND GATHERING & TREATING, LP	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	TREVA HIGH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	TREVA HIGH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	TREVA HIGH	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	VARIBUS CORPORATION	Surface and Coal Lease	\$0.00
Dakota Westmoreland Corporation	VERGENE CHRISTIANSON	Surface Mining Lease	\$10,482.01
Dakota Westmoreland Corporation	VERGENE CHRISTIANSON	Surface Mining Lease	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Dakota Westmoreland Corporation	VERGENE CHRISTIANSON	Surface Mining Lease	\$0.00
Dakota Westmoreland Corporation	VERGENE CHRISTIANSON	Lease Summary	\$0.00
Dakota Westmoreland Corporation	VERGENE CHRISTIANSON	Surface Mining Lease	\$0.00
Texas Westmoreland Coal Company	VERLINE PATE SEALS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	VERLON LEWIS TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	VERNA M. BAZY TRUST	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	VERNON GLENN WARNEKE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	VICK PATE, III	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	VICKI WHITAKER LANGFORD	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	VINCENT H. WHITAKER	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	VIRGINIA BATES KOLLE FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	VIRGINIA BATES KOLLE FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	VIRGINIA KOLLE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	VIRGINIA KOLLE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	W. BEN REEDER FAMILY TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WALTER DEZELLE (DECEASED)	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WALTER L. FARRINGTON, III	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WANDA F. REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WANDA F. REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WANDA F. REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WANDA F. REYNOLDS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WAYNE G. SULLIVAN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WESLEY PUSTEJOVSKY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WESLEY PUSTEJOVSKY	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Dakota Westmoreland Corporation	WILFRED FETCH ANGELINE BRAUN CARY UNTERSEHER	Surface Mining Lease	\$23.33
Dakota Westmoreland Corporation	WILLIAM AND ROSE M. HETH KNIFE RIVER COAL MINING COMPANY	Agreement to Amend Coal Lease(s) (Deletion Of Stricken Language and Adoption)	\$0.00
Texas Westmoreland Coal Company	WILLIAM C. DOUGLAS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIAM C. DOUGLAS	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIAM EVERETT CRADDOCK	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIAM EVERETT CRADDOCK FAMILY IRREVOCABLE TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIAM EVERETT CRADDOCK IRREVOCABLE TRUST	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIAM H. BROWN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIAM H. BROWN	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIAM H. LIVINGSTON	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases	Cure Cost
Texas Westmoreland Coal Company	WILLIAM J. BASS, JR.	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WILLIAM KEITH SITTON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIAM L. PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WILLIAM RAY & REBECCA SUE SAVANT	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WILLIE B. ANDERSON	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WILLIE B. TATUM	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WILLIE MAE SIMMONS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WILLIE PATE HUBERT	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WILLIE SHAW PATE	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WILMER G. LEVELS	Surface and Coal Lease Sublease from NRG to TWCC	\$0.00
Texas Westmoreland Coal Company	WINDY ROBERTS, GUARDIAN FOR TRAYE ROBERTS, A MINOR	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WINDY ROBERTS, GUARDIAN FOR TRAYE ROBERTS, A MINOR	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WINNIE E. JEFFERSON, TRUSTEE AS THE SOLE SURVIVING TRUSTEE	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WINSTON & SANDRA DAVIS FAMILY LTD.PARTNERSHIP	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	WINSTON & SANDRA DAVIS FAMILY LTD.PARTNERSHIP	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	XTO ENERGY INC.	Surface and Coal Lease	\$0.00
Texas Westmoreland Coal Company	XTO ENERGY INC.	Surface and Coal Lease	\$0.00

EXHIBIT C

Financial Accommodation Contracts List

Core Sureties

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases
Western Energy Company	ARGONAUT INSURANCE COMPANY	Collateral Security Agreement
Westmoreland Coal Company San Juan Coal Company	ARGONAUT INSURANCE COMPANY	General Indemnity Agreement
Westmoreland Resources, Inc.	ARGONAUT INSURANCE COMPANY	Collateral Security Agreement
Westmoreland Resources, Inc. Western Energy Company Westmoreland Coal Company	ARGONAUT INSURANCE COMPANY	Modification Of General Indemnity Agreement
Westmoreland Resources, Inc. Westmoreland Coal Company Western Energy Company	ARGONAUT INSURANCE COMPANY	Westmoreland Collateral
Westmoreland Coal Company	BOND SAFEGUARD INSURANCE COMPANY LEXON INSURANCE COMPANY	General Agreement of Indemnity
Westmoreland Coal Company Westmoreland Mining LLC	INDEMNITY NATIONAL INSURANCE COMPANY	Blanket Indemnity Agreement
San Juan Coal Company Westmoreland Coal Company	PNM RESOURCES, INC. ARGONAUT INSURANCE COMPANY	Letter Acknowledging Reclamation & Indemnity Agreement
San Juan Coal Company Westmoreland Coal Company	PNM RESOURCES, INC. TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA	Letter Acknowledging Reclamation & Indemnity Agreements
Western Energy Company	THE BANK OF NEW YORK MELLON ZURICH AMERICAN INSURANCE COMPANY	Collateral Trust Agreement
Western Energy Company	THE BANK OF NEW YORK MELLON ZURICH AMERICAN INSURANCE COMPANY	Collateral Trust Agreement
Westmoreland Coal Company	THE BANK OF NEW YORK MELLON ZURICH AMERICAN INSURANCE COMPANY	Collateral Trust Agreement
Westmoreland Energy, LLC Western Energy Company Prairie Mines & Royalty ULC Westmoreland Canada Holdings Inc. Westmoreland Coal Company Westmoreland Resources, Inc.	TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA	Additional Indemnitor Rider
Westmoreland Coal Company	XL SPECIALTIES INSURANCE COMPANY GREENWICH INSURANCE COMPANY	Continuous Contract of Indemnity
Westmoreland Mining LLC	XL SPECIALTY INSURANCE COMPANY GREENWICH INSURANCE COMPANY	Continuous Contract of Indemnity
Westmoreland Coal Company Westmoreland Mining LLC Western Energy Company	ZURICH AMERICAN INSURANCE COMPANY FIDELITY AND DEPOSIT COMPANY OF MARYLAND COLONIAL AMERICAN CASUALTY AND SURETY COMPANY AMERICAN GUARANTEE AND LIABILITY INSURANCE COMPANY	General Agreement of Indemnity
Westmoreland Coal Company	ZURICH AMERICAN INSURANCE COMPANY THE BANK OF NEW YORK MELLON	Collateral Trust Agreement
Western Energy Company	ZURICH AMERICAN INSURANCE COMPANY THE FIDELITY AND DEPOSIT COMPANY OF MARYLAND	COLLATERAL TRUST AGREEMENT
Westmoreland Coal Company Prairie Mines & Royalty ULC	ZURICH INSURANCE COMPANY LTD	General Indemnity Agreement

Non-Core Sureties

Debtor(s)/Affiliates of Debtors	Counterparty	Description of Assumed Contracts or Leases
Dakota Westmoreland Corporation	EVERGREEN NATIONAL INDEMNITY COMPANY MORGAN STANLEY SMITH BARNEY LLC	Collateralized Bond Surety Program Registered Pledge and Master Security Agreement

EXHIBIT D

Identity/Compensation of Plan Administrator

This exhibit shall be provided in a future revised version of the Plan Supplement that shall be filed prior to the Confirmation Hearing.

EXHIBIT E

General Unsecured Claims Amount

The General Unsecured Claims Amount is currently \$0.00, however, it is possible that prior to the Confirmation Hearing, the WLB Debtors may amend the Plan, and that such amendment may increase the General Unsecured Claims Amount. In the event of such amendment, the WLB Debtors shall file a revised version of the Plan and this Plan Supplement exhibit.

EXHIBIT F

Wind-Down Budget

This exhibit shall be provided in a future revised version of the Plan Supplement that shall be filed prior to the Confirmation Hearing.

EXHIBIT G

Description of Transaction Steps

IN RE WESTMORELAND COAL COMPANY¹

DESCRIPTION OF TRANSACTION STEPS

In accordance with Section IV.C.3 of the Plan,² on or after the Confirmation Date, the Debtors, Purchaser (as defined below) and HoldCo (as defined below), as applicable, will effect the following steps (the “Transaction Steps”) in furtherance of implementing the Restructuring Transactions.

For the avoidance of doubt, although this Exhibit reflects the Debtors, Purchaser and HoldCo’s current intentions with respect to the Restructuring Transactions and the post-Effective Date organizational structure, nothing in this Exhibit shall limit or modify in any way any section of the Plan or any related provisions in the Confirmation Order or any authority or discretion granted to the Debtors, Purchaser or HoldCo thereby.

The parties reserve all rights to amend, revise or supplement the Plan Supplement, including this Exhibit, subject to the applicable consent rights under the Plan, at any time prior to the Effective Date or the Post-Closing Reconciliation Date (as applicable), or any such other date as may be provided for by the Plan or by order of the Bankruptcy Court.

In furtherance of the Plan and the Restructuring Transactions, the following transaction steps shall occur in the following order on or prior to the Effective Date (as indicated below), unless otherwise indicated below:

I. Preparatory Steps: On the Effective Date, each entity described below shall take the following actions:³

a. Intercompany Claims Among Debtor Entities

- i. The Debtors anticipate that the Plan, Confirmation Order, or another document will make factual findings and conclude that all historical intercompany claims among the WLB Debtors (*i.e.*, all entities other than Westmoreland Resource Partners, LP (“WMLP”) and the Canadian Subsidiaries (as defined below)) are properly characterized as equity, rather than debt.

¹ Subject to further revision based on tax treatment of the transaction steps and/or to reflect tax treatment of certain of the transaction steps.

² Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Plan or the Sale Transaction Documentation, as applicable.

³ To the extent that Purchaser acquires a Non-Core Mine Complex pursuant to the Sale Transaction Documents, additional steps shall be added as applicable.

b. San Juan Complex

i. San Juan Coal Company

1. San Juan Coal Company shall contribute all of its assets that constitute Purchased US Assets as defined in the Sale Transaction Documentation, subject to all liabilities in respect of the San Juan Complex that constitute Assumed Liabilities under the Sale Transaction Documentation, to a newly-formed Delaware limited liability company (“San Juan Coal Acquisition LLC”) in exchange for 100% of the membership interests in San Juan Coal Acquisition LLC.
2. San Juan Coal Acquisition LLC shall elect to be classified as a corporation for federal income tax purposes.
3. San Juan Coal Company shall (i) distribute 100% of the San Juan Coal Acquisition LLC membership interests to Westmoreland San Juan, LLC and (ii) be liquidated by Westmoreland Coal Company (“WCC”) in accordance with Section V below.

ii. San Juan Transportation Company

1. San Juan Transportation Company shall contribute all of its assets that constitute Purchased US Assets under the Sale Transaction Documentation, subject to all liabilities in respect of the San Juan Complex that constitute Assumed Liabilities under the Sale Transaction Documentation, to a newly-formed Delaware limited liability company (“San Juan Transportation Acquisition LLC”) in exchange for 100% of the membership interests in San Juan Transportation Acquisition LLC.
2. San Juan Transportation Acquisition LLC shall elect to be classified as a corporation for federal income tax purposes.
3. San Juan Transportation Company shall (i) distribute 100% of the San Juan Transportation Acquisition LLC membership interests to Westmoreland San Juan, LLC and (ii) be liquidated by WCC in accordance with Section V below.

- iii. Westmoreland San Juan, LLC distributes 100% of the membership interests of San Juan Coal Acquisition LLC and San Juan Transportation Acquisition LLC to Westmoreland San Juan Holdings, Inc.

c. Colstrip Complex

- i. Westmoreland Mining, LLC shall distribute 100% of the stock of Western Energy Company (“WEC”) to WCC.

- ii. WEC shall contribute all of its assets that constitute Purchased US Assets under the Sale Transaction Documentation, subject to all liabilities in respect of the Colstrip Complex that constitute Assumed Liabilities under the Sale Transaction Documentation, to a newly-formed Delaware limited liability company (“Colstrip Acquisition LLC”) in exchange for 100% of the membership interests in Colstrip Acquisition LLC.

d. Haystack Complex

- i. Haystack Coal Company shall contribute all of its assets that constitute Purchased US Assets under the Sale Transaction Documentation, subject to all liabilities in respect of the Haystack Complex that constitute Assumed Liabilities under the Sale Transaction Documentation, to a newly-formed Delaware limited liability company (“Haystack Acquisition LLC”) in exchange for 100% of the membership interests in Haystack Acquisition LLC.

e. Absaloka Complex⁴

- i. Westmoreland Resources Inc. (“WRI”) shall contribute all of its assets that constitute Purchased US Assets under the Sale Transaction Documentation, subject to all liabilities in respect of the Absaloka Complex that constitute Assumed Liabilities under the Sale Transaction Documentation, to a newly-formed Delaware limited liability company (“Absaloka Acquisition LLC”) in exchange for 100% of the membership interests in Absaloka Acquisition LLC.

f. Canadian Complexes

i. Unwind of Hybrid Debt

1. WCC; Westmoreland Canada, LLC; Westmoreland Canadian Investments, LP; WCC Holding B.V. (“DutchCo”) and Westmoreland Canada Holdings Inc. (“WCHI”) will enter into an omnibus agreement whereby all parties agree to accelerate the full repayment ([CAD \$140 million]) of the Vanilla Notes and the Hybrid Notes (each as defined below) in the manner set forth in steps 2-6 of this Section I.f.i.
2. Prairie Mines & Royalty ULC (“PMRU”) shall distribute approximately [CAN \$50 million] to WCHI in partial satisfaction of its existing indebtedness under the vanilla debt documents (the “Vanilla Notes”) to WCHI.
3. WCHI shall distribute such amount to WCC in partial satisfaction of its existing indebtedness under the hybrid debt documents (the “Hybrid Notes”) to WCC.

⁴ The following steps are subject to further revision based on confirmation of whether other assets are held by Absaloka Coal, LLC and/or WRI Partners, Inc.

4. WCC shall contribute such amount through its subsidiaries to WCHI pursuant to existing capital contribution obligations under subscription agreements.
5. WCHI shall contribute such amount to PMRU in exchange for additional equity interests in PMRU.
6. Steps 2-5 described above shall be repeated until the entire existing indebtedness under the Vanilla Notes and Hybrid Notes is repaid in full.

ii. **[Amalgamation of WCHI and PMRU**

1. WCHI and PMRU will undergo an amalgamation under Canadian law after the Vanilla Notes and Hybrid Notes are repaid in full, forming an amalgamated Canadian entity [WCC Canada] (“WCC Canada”).⁵

iii. **Issuance of Canadian Intercompany Note**

1. WCC Canada shall distribute approximately [CAN \$50 million] to DutchCo as a distribution in reduction of paid-up capital.
 2. DutchCo shall distribute such amount to Westmoreland Canadian Investments, LP as a dividend.
 3. Westmoreland Canadian Investments, LP will distribute such amount to WCC as a distribution of partner capital.
 4. WCC shall loan such amount to WCC Canada in exchange for an interest-bearing term note. The note will be denominated in the equivalent of [CAN] on that day, bear interest at a fair market value to be determined by a transfer pricing study, and have a term of [] years.
 5. The steps described above shall be repeated until the amount loaned to WCC Canada by WCC totals [CAN \$___], which amount shall be the maximum amount permitted pursuant to the Canadian thin-capitalization rules (the “Canadian Note”).
- iv. [Westmoreland Canadian Investments, LP will elect to be classified as a disregarded entity for US federal income tax purposes (it currently is classified as a corporation).]⁶

II. Transfers to Purchaser and Related Steps

⁵ Amalgamation of WCHI and PMRU remains under analysis by the parties.

⁶ Whether the election will be made and the timing of such election is subject to further review and revision.

- a. Prior to the Effective Date, Westmoreland Coal Acquisition LLC (“Purchaser”) shall be formed and shall elect to be classified as a corporation for federal income tax purposes. The initial sole member of Purchaser will be acting as a nominee of the Ad Hoc Group of First Lien Lenders in connection with effecting these Transaction Steps and the Sale Transaction.

The following steps shall occur on the Effective Date immediately following completion of the steps set forth in Section I above:

- b. Westmoreland San Juan Holdings, Inc. shall contribute 100% of the membership interests in San Juan Coal Acquisition LLC and San Juan Transportation Acquisition LLC to Purchaser in exchange for membership interests in Purchaser.
- c. WEC shall contribute 100% of the membership interests in Colstrip Acquisition LLC to Purchaser in exchange for membership interests in Purchaser.
- d. Haystack Coal Company shall contribute 100% of the membership interests in Haystack Acquisition LLC to Purchaser in exchange for membership interests in Purchaser.
- e. Westmoreland Resources Inc. shall contribute 100% of the membership interests in Absaloka Acquisition LLC to Purchaser in exchange for membership interests in Purchaser.
- f. In connection with steps b through e of this Section II, the initial sole member of Purchaser shall withdraw from Purchaser.
- g. Westmoreland San Juan Holdings, Inc., WEC, Haystack Coal Company and Westmoreland Resources Inc. shall distribute all of the membership interests in Purchaser held by each to WCC, their direct parent. Westmoreland San Juan Holdings, Inc., WEC, Haystack Coal Company and Westmoreland Resources Inc. shall be liquidated by WCC in accordance with Section V below.

III. Transfers to HoldCo and Distribution of HoldCo Equity and New Term Loans

The following steps shall occur on the Effective Date immediately following completion of the steps in Sections I and II above:

- a. A new Delaware limited liability holding company (“HoldCo”) will either be formed (i) by WCC, as a direct wholly-owned subsidiary of WCC; or (ii) as an entity with an initial sole member acting as a nominee of the Ad Hoc Group of First Lien Lenders in connection with effecting these Transaction Steps and the Sale Transaction. HoldCo shall elect to be classified as a corporation for federal income tax purposes.
- b. WCC shall contribute to HoldCo (i) 100% of the membership interests in Purchaser (received by WCC in Section II.g. above), (ii) 100% of the shares of Westmoreland Risk Management Inc., (iii) the Canadian Note (received by WCC in Section I.f.iii above) and (iv) any other Purchased US Assets or Assumed Liabilities owned directly

- by WCC (other than direct or indirect ownership in the Acquired Entities, which is addressed in Section III.c., below) in exchange for (A) a portion of the ordinary common units of HoldCo and (B) the issuance by HoldCo (as borrower) of a portion of a new (x) \$110 million first lien term loan facility (the “New First Lien Term Loan”), where such portion shall have the principal amount of \$[___] and (y) \$290 million second lien term loan facility (the “New Second Lien Term Loan”), where such portion shall have the principal amount of \$[___]. The consideration referenced in clauses A and B of this paragraph shall constitute the (“U.S. Consideration”). In the event HoldCo is not initially formed by WCC, this contribution shall cause WCC to own 100% of the equity of HoldCo immediately following this step, and the initial sole member shall withdraw from HoldCo in connection with the contribution to HoldCo and equity issuance by HoldCo to WCC as set forth in this Section III.b.
- c. Immediately following the steps in Section III.b, (i) DutchCo shall contribute the stock of WCC Canada to HoldCo⁷ in exchange for (A) additional ordinary common units of HoldCo and (B) the issuance by HoldCo (as borrower) of the remainder of (x) the New First Lien Term Loan, where such remainder shall have principal amount of \$[___] and (y) the New Second Lien Term Loan, where such remainder shall have principal amount of \$[___] (the consideration referenced in clauses (A) and (B) of this paragraph, the “Canada Consideration”), (ii) DutchCo shall distribute the Canada Consideration to Westmoreland Canadian Investments, LP and (iii) Westmoreland Canadian Investments, LP shall distribute the Canada Consideration to WCC. The ordinary common units of HoldCo received as U.S. Consideration and Canada Consideration shall, in the aggregate, constitute 100% of such units.
- d. HoldCo will contribute all of the assets (and related liabilities) received in Section III.b to Purchaser, other than its equity interests in Purchaser and the Canadian Note.
- e. Following the steps in Sections III.a-d, in accordance with, and subject to the terms of, the Plan, including the treatment sections of the Plan, WCC shall distribute the New First Lien Term Loan to the holders of the DIP Facility Claims on a pro rata basis (in accordance with their respective DIP Facility Claim amounts) in full and final satisfaction and discharge of the DIP Facility Claims. Such distribution shall be made by WCC to the DIP Facility Agent, who shall in turn distribute the New First Lien Term Loan to the holders of the DIP Facility Claims on a pro rata basis.
- f. Following the steps in Sections III.a-d, in accordance with, and subject to the terms of, the Plan, including the treatment sections of the Plan, WCC shall distribute to the holders of First Lien Claims on a pro rata basis (in accordance with their respective First Lien Claim amounts) (i) 100% of the ordinary common units of HoldCo, plus (ii) the New Second Lien Term Loan, plus (iii) cash proceeds, if any, from the Non-Core Asset Sales, plus (iv) any newly issued third-party debt in lieu of all or a portion

⁷ The contribution of WCC Canada by DutchCo to Purchaser, rather than HoldCo, remains under further consideration. Direct contribution of stock of WCC Canada by DutchCo rather than contribution by WCC of 100% of equity of Westmoreland Canada LLC and Westmoreland Canadian Investments, LP to HoldCo remains under further consideration.

of the New Second Lien Term Loan, plus (iv) interests in the Liquidating Trust, if such Trust is formed on the Effective Date, all in full and final satisfaction and discharge of the majority of the First Lien Secured Claims. Such distribution shall be made by WCC to the First Lien Notes Trustee and Credit Agreement Agent as applicable, who shall in turn make such distribution to the holders of the First Lien Claims on a pro rata basis, as applicable.

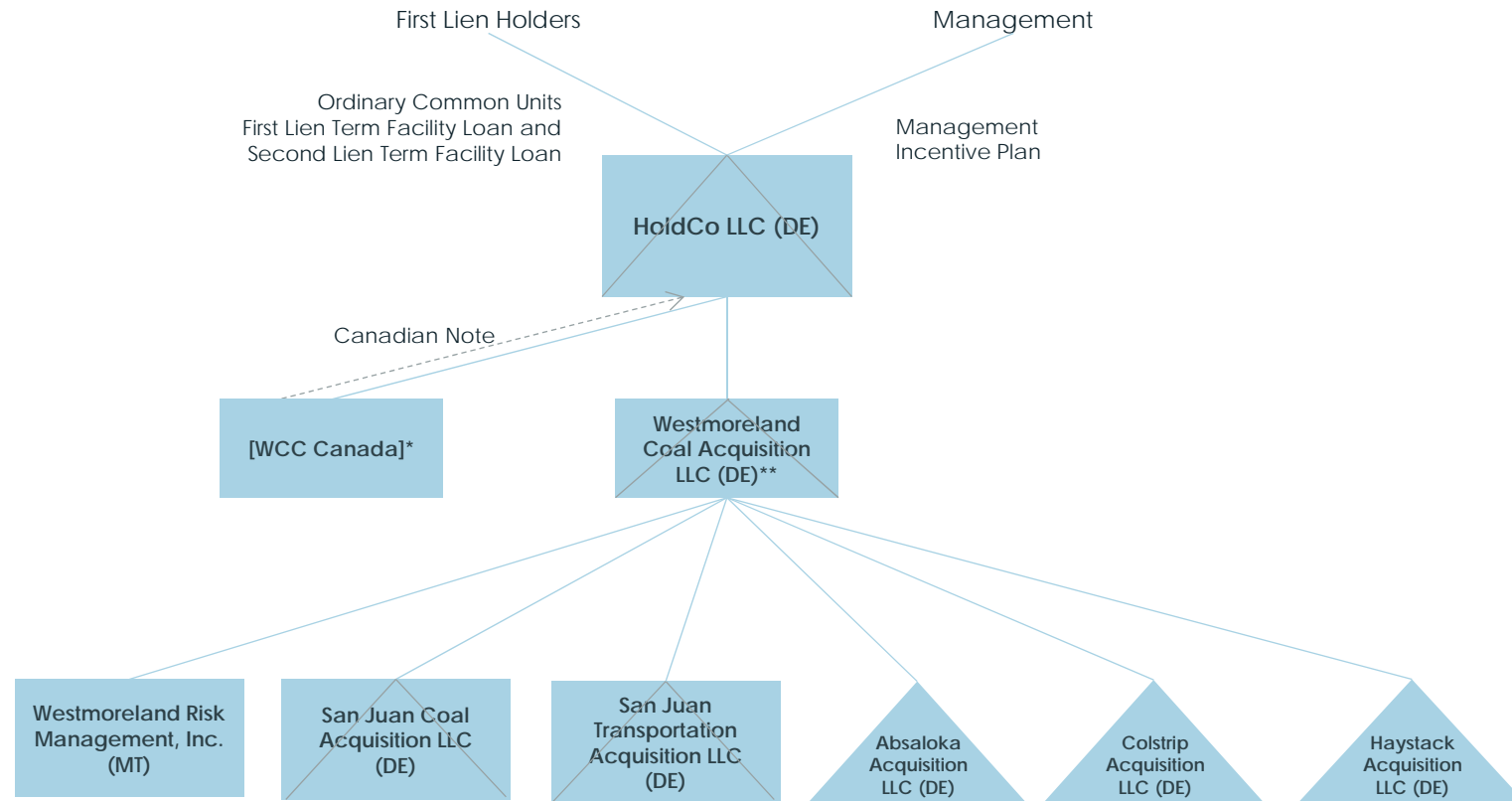
IV. Post-Effective Date Asset Dispositions

- a. On or before the Post-Closing Reconciliation Date, any Liquidating Trust Assets shall be transferred to the Liquidating Trust, and interests in the Liquidating Trust shall be transferred in satisfaction of First Lien Secured Claims that remained outstanding after the steps in Sections III.e and III.f.
- b. The Liquidating Trust or WCC, as applicable, will dispose of any Non-Core Assets, and the proceeds shall be distributed to First Lien Secured Claims, either through the Liquidating Trust or directly by WCC, as applicable.

V. Liquidation and Dissolution of Debtor Entities

- a. WCC shall liquidate and dissolve any subsidiaries that were not directly or indirectly transferred to Purchaser or HoldCo.
 - i. The liquidation and dissolution of each of the above entities will be effectuated following the completion of certain necessary prior actions or events, which actions and events may include, without limitation: (A) the Sale Transaction and the actions and events contemplated by the Sale Transaction Documentation; (B) the receipt or transfer of all applicable permits or licenses; (C) the completion of all employee transfers (and related activities); (D) the assignment or transfer of all applicable real property interests; and (E) the conclusion of any applicable tax year. The timing and sequencing of these activities shall be with the consent of Purchaser.
- b. On the Post-Closing Reconciliation Date, (i) WCC's direct and indirect interests in WMLP shall be cancelled, (ii) all WCC Interests shall be cancelled, and (iii) WCC shall dissolve as promptly as possible thereafter. Such Post-Closing Reconciliation Date shall be no earlier than the date that claims against WMLP are discharged and cancellation of indebtedness income with respect to such claims is allocated to the partners of WMLP; *provided, however*, that such date shall be no later than December 31, 2020.

WCC First Lien Lenders – Post-Emergence Structure



*May be revised to reflect the acquisition of Westmoreland Canada LLC and Westmoreland Canadian Investments LP, as direct parent of WCC Canada, and/or for WCC Canada to be held directly by Westmoreland Coal Acquisition LLC.

**Purchaser entity under the Purchase and Sale Agreement.

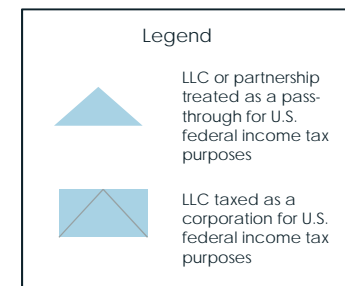


EXHIBIT H

Purchaser Documentation

The Purchaser Documentation appears in Exhibits H-1 through H-4.

EXHIBIT H-1

Purchaser Formation Documents

CERTIFICATE OF FORMATION

OF

[●]

Pursuant to Section 18-201 of the Delaware Limited Liability Company Act (the “Act”), the undersigned, an authorized person for [●], a Delaware limited liability company (the “Company”), does hereby certify as follows:

FIRST: The name of the Company is [●].

SECOND: The address of the registered office of the Company in the State of Delaware is 251 Little Falls Drive, Wilmington, County of New Castle, Delaware 19808. The name of the registered agent of the Company at such address upon whom process against the Company may be served is Corporation Service Company.

IN WITNESS WHEREOF, this Certificate of Formation has been executed by an authorized person of the Company this [●] day of [●], 2019.

By: /s/ [●] _____
[●]¹
Authorized Person

¹ As described in the Description of Transaction Steps, the initial sole member of Purchaser will be a nominee of the Ad Hoc Group of First Lien Lenders, and the initial sole member of HoldCo will be either Westmoreland Coal Company or a nominee of the Ad Hoc Group of First Lien Lenders.

LIMITED LIABILITY COMPANY AGREEMENT

OF

[●]

This Limited Liability Company Agreement (as the same may be amended and/or restated from time to time, this “Agreement”) of [●], a Delaware limited liability company (the “Company”), is adopted and entered into effective as of [●], 2019 by [●]¹ (the “Member”), pursuant to and in accordance with the Limited Liability Company Act of the State of Delaware (6 Del. C. § 18-101, *et seq.*), as amended from time to time (the “Act”). The Member hereby forms a limited liability company pursuant to and in accordance with the Act and hereby agrees as follows:

1. Formation. The Company was formed pursuant to the Act upon the filing of the Certificate of Formation (the “Certificate”) on [●], 2019 with the Secretary of State of the State of Delaware (the “Secretary of State”). All actions taken in connection with the formation of the Company are hereby adopted, approved and ratified by the Member. [●], an authorized person within the meaning of the Act, delivered and filed the Certificate in the office of the Secretary of State. Upon the effectiveness of this Agreement, the powers of such person as an authorized person shall cease, and the Member, or such other persons designated as an authorized person by the Member, shall become an authorized person within the meaning of the Act. All actions taken in connection with the formation of the Company are hereby adopted, approved and ratified by the Member.

2. Name. The business of the Company shall be conducted under the name “[●]” and such variations of this name as the Member deems necessary or appropriate to comply with the laws of any jurisdictions in which the Company may do business including, but not limited to, the laws of the State of Delaware.

3. Principal Office; Registered Agent.

(a) *Principal Office.* The location of the principal office of the Company shall be c/o [●], or such other location as the Member may from time to time designate.

(b) *Registered Agent.* The registered agent of the Company for service of process in the State of Delaware and the registered office of the Company in the State of Delaware shall be that person and location reflected in the Certificate. In the event the registered agent ceases to act as such for any reason or the registered office shall change, the Member shall promptly designate a replacement registered agent or file a notice of change of address, as the case may be, in the manner provided by law.

¹ As described in the Description of Transaction Steps, the initial sole member of Purchaser will be a nominee of the Ad Hoc Group of First Lien Lenders, and the initial sole member of HoldCo will be either Westmoreland Coal Company or a nominee of the Ad Hoc Group of First Lien Lenders.

4. Term. The Company shall have a perpetual existence and exist as a separate legal entity, unless the Company is earlier dissolved in accordance with the provisions of this Agreement and the Certificate is cancelled in accordance with the Act.

5. Purposes. The purpose of the Company shall be to take any and all actions and enter into any and all agreements, and transact any and all lawful business for which a limited liability company may be organized under the laws of the State of Delaware.

6. Member.

(a) *Additional Member.* The Company initially shall be wholly owned by the Member; provided, however, that the Member shall have the right from time to time to cause the Company to issue and sell additional limited liability company membership interests (“Membership Interests”) to such persons as the Member shall so desire and to sell, transfer and/or assign all or any portion of the Membership Interest owned by the Member to any person. Upon the occurrence of any admission of a new member to the Company, the Member shall cause this Agreement to be amended to accurately reflect such admission.

(b) *Membership Interests; Certificates.* The Company will not issue any certificate to evidence ownership of the Membership Interest.

(c) *Voting.* The Member shall only be entitled to vote on those matters expressly permitted in the Act or this Agreement.

(d) *Other Activities.* The Member shall be entitled to engage in and/or possess any interest in other businesses and investment ventures or transactions of any nature or description, independently or with others, whether existing as of the date hereof or hereafter coming into existence, even if such opportunity involves a business similar to the Company’s and the Company shall have no rights to such venture or transaction or the profits thereof.

(e) *Non-Voting Equity Interests.* Notwithstanding anything to the contrary set forth herein, the Company shall not issue any non-voting equity interests as and to the extent prohibited by section 1123(a)(6) of Chapter 11, Title 11 of the United States Code as in effect on the date of the Certificate; provided, however, that the foregoing (i) will not have any further force or effect beyond that required under section 1123(a)(6), (ii) will have such force and effect only for so long as such 1123(a)(6) is in effect and applicable to the Company, and (iii) in all events may be amended or eliminated in accordance with applicable law from time to time in effect.

(f) *Withdrawal of Member.* Any member of the Company may resign as member and withdraw from the Company at any time without liability of any kind, provided that if the Company would have no members immediately after giving effect to such resignation and withdrawal, the withdrawal of such final member shall not be effective until the Company has been dissolved.

7. Management.

(a) The property, business and affairs of the Company shall be managed and conducted by the Member. The Member shall have the power, on behalf of the Company, to do all things necessary or convenient to carry out the business and affairs of the Company. Without limiting the generality of the foregoing, the Member shall have the authority to execute undertakings, instruments, written obligations, certificates and other commitments on behalf and in the name of the Company.

(b) The Company may only act and bind itself through the actions of the Member, or through the actions of agents, officers, employees and other authorized persons of the Company if and to the extent authorized by the Member in accordance with the provisions of this Agreement.

(c) The Member may elect officers of the Company. Each officer shall hold his office until his successor is elected and qualified or until his earlier death, resignation or removal. Any officer shall be subject to removal with or without cause at any time by the Member. Vacancies in any office, whether occurring by death, resignation, removal or otherwise, may be filled by the Member. Each of the officers of the Company shall, unless otherwise ordered by the Member, have such powers and duties as generally pertain to his or her respective office, including the authority to execute in the name of the Company any instrument, agreement, document, certificate, affidavit or the like required or desirable in connection with the business of the Company, as well as such powers and duties as from time to time may be conferred upon him by the Member.

(d) The Member may designate authorized persons of the Company. An authorized person shall continue as such until his earlier death, resignation or removal. Any authorized person shall be subject to removal with or without cause at any time by the Member. Each authorized person of the Company shall, unless otherwise ordered by the Member, have such powers and duties as generally pertain to an officer of the Company, including the authority to execute in the name of the Company any instrument, agreement, document, certificate, affidavit or the like required or desirable in connection with the business of the Company, as well as such powers and duties as from time to time may be conferred upon him by the Member.

(e) Any individual, corporation, association, partnership, limited liability company, joint venture, trust, estate or other entity or organization (a "Person") dealing with the Company, the Member or any of the Persons described in paragraphs (c) and (d) above may rely upon a certificate signed by the Member, as to the identity of such Person and as to the authority of such Person to execute and deliver any instrument or document on behalf of the Company.

8. Distributions. Distributions of available cash shall be made at such times, and in such amounts, as the Member shall determine. The Company and the Member shall have no right, power, authority or authorization to, and shall not be required to, make any distribution that violates the Act or other applicable law.

9. Dissolution; Liquidation.

(a) To the fullest extent permitted by the Act, the Company shall be dissolved, without further action of the Member, upon, but not before, the first to occur of the following:

(i) the approval of the Member; (ii) the entry of a decree of judicial dissolution with respect to the Company under Section 18-802 of the Act; or (iii) the termination of the legal existence of the last remaining member of the Company or the occurrence of any other event which terminates the continued membership of the last remaining member of the Company in the Company unless the business of the Company is continued in a manner permitted by this Agreement or the Act.

(b) Notwithstanding any other provision of this Agreement, the bankruptcy of the Member shall not cause the Member to cease to be a member of the Company and upon the occurrence of such an event, the business of the Company shall continue without dissolution.

(c) Upon dissolution of the Company, the Company shall immediately commence to wind up its affairs and the Member shall proceed with reasonable promptness to liquidate the business of the Company. During the period of the winding up of the affairs of the Company, the rights and obligations of the Member under this Agreement shall continue.

(d) In the event of dissolution, the Company shall conduct only such activities as are necessary to wind up its affairs (including the sale of the assets of the Company in an orderly manner), and the assets of the Company shall be applied as follows: (i) *first*, to creditors, to the extent otherwise permitted by law, in satisfaction of liabilities of the Company (whether by payment or the making of reasonable provision for payment thereof); and (ii) *thereafter*, to the Member.

(e) Upon the completion of the winding up of the Company, the Member shall cause the cancellation of the Certificate in accordance with the Act.

10. Records and Accounting; Fiscal Affairs.

(a) The Company's fiscal year shall be the calendar year.

(b) All of the Company's funds shall be deposited in such bank or accounts as shall be designated by the Member. Withdrawals from any such bank account shall be made upon such signature or signatures as the Member may designate, and shall be made only for the purposes of the Company.

(c) The Member shall, at the Company's cost and expense, maintain full and accurate books and records, in accordance with the Company's accounting policies consistently applied, at the principal place of business of the Company, showing all receipts and expenditures, assets and liabilities, net income or net loss, and all other records necessary for recording the Company's business and affairs, including those sufficient to record the allocations and distributions provided for in this Agreement. The books and records shall, upon reasonable prior notice to the Company, be open for inspection and copying by the Member or its duly authorized representatives during regular business hours at such principal place of business. The Member shall have the right to delegate any of its obligations under this Section 10(c) to any other Person.

11. Miscellaneous.

(a) *Notices.* All notices, consents or waivers shall be deemed to have been duly given when received.

(b) *Severability.* The invalidity or unenforceability of any provision in this Agreement shall not affect the other provisions hereof and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

(c) *Interpretation.* This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware (without regard to principles of conflict of laws). All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine, neuter, singular or plural as the identity of the person or persons referred to may require. The captions of sections of this Agreement have been inserted as a matter of convenience only and shall not control or affect the meaning or construction of any of the terms or provisions hereof. A reference to a Section will mean a Section in this Agreement unless otherwise explicitly set forth. References to “including” shall mean “including without limitation.”

(d) *Termination, Revocation, Waiver, Modification or Amendment.* No termination, revocation, waiver, modification or amendment of this Agreement shall be binding unless agreed to in writing and executed by the Member.

(e) *Binding Effect.* This Agreement shall be binding upon, and shall inure to the benefit of, the Member and its successors and assigns.

(f) *No Reliance by Third Parties.* This Agreement is entered into for the exclusive benefit of the Company, the Member and any of its successors or assigns. This Agreement is expressly not intended for the benefit of any creditor of the Company or any other Person. No such creditor or other Person shall have any rights under this Agreement or any agreement between the Company and any member of the Company with respect to any capital contribution, any member of the Company’s interest in the Company, or otherwise.

(g) *Indemnification; Exculpation.*

(i) *Liability.* Except as otherwise provided by the non-waivable provisions of the Act, the debts, obligations and liabilities of the Company, whether arising in contract, tort or otherwise, shall be solely the debts, obligations and liabilities of the Company, and no (A) current or former member of the Company, (B) affiliate of a current or former member of the Company, (C) current or former officer, manager, stockholder, partner, member, employee, advisor, representative or agent of a current or former member of the Company or any of their respective affiliates or (D) except as otherwise determined by the Member, current or former officer, employee, advisor, representative, authorized person or agent of the Company (each, a “Covered Person”), shall be obligated personally for any such debt, obligation or liability of the Company solely by reason of being a Covered Person.

(ii) *Exculpation.* To the fullest extent permitted by applicable law, no Covered Person shall be liable to the Company or any other Person who has an interest in or claim against the Company for any loss, damage or claim incurred by reason of any act or omission performed or omitted by such Covered Person in good faith on behalf of the Company

and in a manner reasonably believed to be within the scope of the authority conferred on such Covered Person by this Agreement; provided that a Covered Person shall be liable for any such loss, damage or claim incurred by reason of acts or omissions by such Covered Person that involve intentional misconduct or a knowing violation of law. For the avoidance of doubt, this Section 11(g)(ii) shall not exculpate a Covered Person from a breach of this Agreement by such Covered Person or any other agreement between such Covered Person and the Company or any affiliates of the Company.

(iii) *Advancement of Expenses.* To the fullest extent permitted by applicable law, expenses (including reasonable attorneys' fees, disbursements, fines and amounts paid in settlement) incurred by a Covered Person defending any claim, demand, action, suit or proceeding for which the indemnification provisions under this Section 11(g) are applicable shall, from time to time, be advanced by the Company prior to the final disposition of such claim, demand, action, suit or proceeding upon receipt by the Company of an undertaking by or on behalf of the Covered Person to repay such amount if it shall be determined that the Covered Person is not entitled to be indemnified as authorized by this Section 11(g).

(iv) *Indemnification.* In addition to the advancement of expenses pursuant to Section 11(g)(iii), to the fullest extent permitted by applicable law, the Company agrees to indemnify, pay and hold each Covered Person harmless from and against any and all liabilities, obligations, losses, damages, penalties, actions, judgments, suits, claims, costs, expenses and disbursements of any kind or nature whatsoever (including any interest and penalties, out-of-pocket expenses and the reasonable fees and disbursements of counsel for such Covered Person in connection with any investigative, administrative or judicial proceedings, whether or not such Covered Person shall be designated a party thereto), whether absolute, accrued, conditional or otherwise and whether or not resulting from third party claims (collectively, "Indemnifiable Losses"), which may be imposed on, incurred by, or asserted against any such Covered Person, in any manner relating to or arising out of any act or omission performed or omitted by such Covered Person on behalf of the Company; provided that no Covered Person shall be entitled to be indemnified in respect of any Indemnifiable Losses incurred by such Covered Person by reason of acts or omissions by such Covered Person that involve intentional misconduct or a knowing violation of law. For the avoidance of doubt, this Section 11(g) shall not provide indemnification to a Covered Person resulting from a breach of this Agreement by such Covered Person or any other agreement between such Covered Person and the Company or any affiliates of the Company.

(v) *Good Faith Reliance.* A Covered Person shall be fully protected in relying in good faith upon the records of the Company and upon such information, opinions, reports or statements presented to the Company by any Person as to matters the Covered Person reasonably believes are within such other Person's professional or expert competence and who has been selected with reasonable care by or on behalf of the Company, including information, opinions, reports or statements as to the value and amount of the assets, liabilities, or any other facts pertinent to the existence and amount of assets from which distributions to the Member might properly be paid.

(vi) *Severability.* To the fullest extent permitted by applicable law, if any portion of this Section 11(g) shall be invalidated on any ground by any court of competent

jurisdiction, then the Company shall nevertheless indemnify each Covered Person and may indemnify each employee or agent of the Company as to costs, charges and expenses (including reasonable attorneys' fees), judgments, fines and amounts paid in settlement with respect to any action, suit or proceeding, whether civil, criminal, administrative or investigative, including an action by or in the right of the Company, in each case to the fullest extent permitted by applicable law.

(vii) *Limitations on Payments.* Notwithstanding anything contained herein to the contrary, any payment required to be made by the Company to a Covered Person under this Section 11(g) shall be provided out of, and solely to the extent of any, funds of the Company that are legally available (including available insurance), and neither the Member, nor any other Person shall have any personal liability on account thereof or otherwise be required to make a capital contribution to the Company in respect thereof.

(viii) *Survival.* The provisions of this Section 11(g) shall survive any termination of this Agreement and shall continue as to a Person who has ceased to be a Covered Person and shall inure to the benefit of the heirs, executors, administrators, successors and assigns of such Covered Person.

(ix) *Primacy of Indemnification; Subrogation.* The Company hereby acknowledges that certain Covered Persons may have certain rights to indemnification and/or insurance provided by certain of the Member's affiliates, employers or other entities of which the Covered Person is a partner, equityholder or otherwise associated (collectively, the "Additional Indemnitors"). The Company hereby agrees that it is the indemnitor of first resort (*i.e.*, its obligations to each Covered Person are primary and those of the Additional Indemnitors are secondary), it shall be liable for the full amount of all Indemnifiable Losses to the extent legally permitted and that it irrevocably waives any claims against the Additional Indemnitors for contribution, subrogation or any other recovery of any kind in respect thereof. The Company further agrees that no advancement or payment by the Additional Indemnitors on behalf of any Covered Person with respect to any claim for which such Covered Person has sought indemnification from the Company shall affect the foregoing and the Additional Indemnitors shall have a right of contribution and/or be subrogated to the extent of such advancement or payment to all of the rights of recovery of such Covered Person against the Company. Except as provided in this Section 11(g)(ix), in the event of any payment of Indemnifiable Losses under this Agreement, the Company shall be subrogated to the extent of such payment to all of the rights of contribution or recovery of the Covered Person against other Persons (other than the Additional Indemnitors), and the Covered Person shall take, at the request of the Company, all reasonable action necessary to secure such rights, including the execution of such documents as are necessary to enable the Company to bring suit to enforce such rights. Notwithstanding anything to the contrary contained herein, this Section 11(g)(ix) shall be for the exclusive benefit of the Additional Indemnitors and shall not result in any benefit to, or right of, any other Person.

(x) *Fiduciary Duties.* To the fullest extent permitted by law, the Member and the Company hereby waive any fiduciary or other duty of the Member not expressly set forth in this Agreement, including fiduciary or other duties that may be related to or associated with self-dealing, corporate opportunities or otherwise.

(h) *[Taxation Election.* The Company shall elect on IRS Form 8832 to be classified as a corporation for federal tax purposes.]

(i) *Entire Agreement.* This Agreement constitutes the entire agreement and understanding of the Member with respect to the subject matter hereof and supersedes all prior agreements and understandings (whether written or oral) pertaining thereto.

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IN WITNESS WHEREOF, the Member has executed this Agreement effective as of the date first above written.

[SOLE MEMBER]

[Signature Page to Limited Liability Company Agreement of [●]]

EXHIBIT H-2

Purchaser Equity Term Sheet

SUMMARY OF PROPOSED EQUITY AND CORPORATE GOVERNANCE TERMS

("Term Sheet")¹

- 1. Organizational Structure:** Prior to the closing under the Purchase and Sale Agreement (the "Closing") to be entered into with Westmoreland Coal Company and certain of its direct and indirect subsidiaries that are debtors in chapter 11 cases (as filed with the Bankruptcy Court on December 14, 2018) (the "Purchase Agreement"), the First Lien Lenders will form a Delaware limited liability holding company ("HoldCo"). At such time as determined by the First Lien Lenders, the First Lien Lenders will form a Delaware limited liability company under the name Westmoreland Coal Acquisition LLC ("AcquisitionCo") for the purpose of executing the Purchase Agreement and acquiring the Transferred Assets and assuming the Assumed Liabilities from the sellers thereunder. In connection with the Closing, AcquisitionCo will become a wholly-owned subsidiary of HoldCo. The Certificate of Formation and Limited Liability Company Agreement of HoldCo (the "LLC Agreement"), and together with the Certificate of Formation, collectively, the "Organizational Documents") will reflect the post-Closing terms contemplated by this Term Sheet, including through an amendment and restatement in connection with the Closing, as applicable.
- Each of HoldCo and AcquisitionCo will elect to be treated as a corporation for U.S. federal tax purposes.
- 2. Equity Interests:** The initial equity interests of HoldCo will be comprised of Ordinary Common Units ("OCUs") to be issued to First Lien Lenders (such First Lien Lenders and their permitted transferees, the "FLL Members").
- 3. Management Incentive Plan:** HoldCo will establish a management incentive plan ("MIP") for the benefit of certain key employees of HoldCo and its subsidiaries ("Employee Grantees"). In the aggregate, the MIP will provide for an award pool of up to 10% (but no less than 5%) of the total OCUs issued and outstanding immediately following the Closing, and may provide for the grant of options and/or such other equity or equity-based awards (which may be for a separate class of common equity interest of HoldCo) as determined by the Compensation Committee of the Board of Managers of HoldCo (the "Board"). MIP awards shall be subject to vesting and forfeiture as provided in the MIP and/or applicable award agreements and such other terms and conditions, including the allocation and grantees, as determined by the Compensation Committee of the Board. The MIP structure may be modified based on the ultimate intended recipient pool in order to provide for tax efficient incentive awards.
- 4. Board of Managers:** Upon emergence and thereafter, the Board will have five (5) members, elected annually by the FLL Members. The LLC Agreement shall provide that the post-emergence Board will be designated as follows:
- One (1) manager who shall be the then-current Chief Executive Officer of HoldCo (the "Management Manager"); and
 - Four (4) managers (the "Member Designated Managers") who shall be elected by plurality vote of the FLL Members (provided that the initial

¹ Capitalized terms used but not defined herein shall have the respective meanings set forth in the Sale Term Sheet attached as Exhibit B to the Restructuring Support Agreement.

post-emergence Member Designated Managers (who shall serve until the first annual meeting of HoldCo's members) shall be selected by majority vote of the members of the steering committee of First Lien Lenders (voting based on their respective Prepetition First Lien Claims as among them) and reflected in the LLC Agreement). Member Designated Managers need not be independent.

A Member Designated Manager may be removed and replaced by members representing a majority of the then-issued and outstanding OCUs. Individuals to serve as Member Designated Managers may be nominated in advance of each annual meeting of members by FLL Members holding 2% or more of the then-issued and outstanding OCUs, subject to customary advance notice requirements.

If HoldCo's Chief Executive Officer is a manager and the Board, by majority vote, decides to terminate the employment of the Chief Executive Officer for any reason, the terminated Chief Executive Officer will automatically cease to serve as the Management Manager.

Actions of the Board shall require the approval of a majority of the managers then in office. Transactions between HoldCo and any member or such member's affiliates (other than equity issuances in accordance with preemptive rights as set forth below) shall require the approval of all disinterested members of the Board.

5. Transfer Restrictions:

The OCUs will be issued pursuant to section 1145 of the Bankruptcy Code or otherwise be freely transferrable under applicable securities laws without further registration, subject to certain restrictions on affiliates and underwriters under applicable securities laws and restrictions under the LLC Agreement. The LLC Agreement will provide that transfers are subject to delivery to HoldCo, prior to any such transfer, of (a) representation letters from the transferor and the transferee reasonably acceptable to HoldCo establishing a basis for exemption under the Securities Act of 1933, as amended (the "Securities Act"), if applicable, and that such transfer is in accordance with the terms of the LLC Agreement, (b) a legal opinion reasonably acceptable to HoldCo, at the cost of the transferor, that such exemption, if applicable, is available and such transfer is otherwise in accordance with applicable securities laws and the LLC Agreement and (c) a joinder agreement pursuant to which such transferee agrees to be bound by, and become a party to, the LLC Agreement (the Board may determine, in its discretion, to waive the requirements under clauses (a) and (b) in respect of any proposed transfer). Notwithstanding the foregoing, transfers of equity interests to competitors of HoldCo or its subsidiaries will be prohibited, all transfers will be subject to the drag-along and tag-along rights described below and transfers by Employee Grantees will be prohibited generally except for bona fide estate planning purposes (subject to additional requirements as set forth in the LLC Agreement, it being understood that only the economic rights of an Employee Grantee may be so transferrable).

Any transfer, or series of transfers, that (i) will result in HoldCo being required to register its equity securities or otherwise become a reporting company under the Securities Exchange Act of 1934 (the "Exchange Act") or (ii) otherwise violates the terms of the LLC Agreement or the MIP (including other customary transfer restrictions), will be prohibited and any purported such transfer will be void and will not be recognized by HoldCo.

If the acquisition of Transferred Assets by AcquisitionCo is structured as a transaction that is expected to qualify for tax treatment pursuant to Section

382(l)(5) of the Internal Revenue Code, as amended (the “Code”), HoldCo, in its Organizational Documents, will include certain transfer restrictions that are intended to minimize the likelihood of a subsequent ownership change (within the meaning of Section 382 of the Code) and thus protect the value of its available tax attributes.

Subject to certain exceptions and potential thresholds (including permitting sales by members that as of the Closing hold more than 4.75%, but less than 5%, of any class of equity of HoldCo), the Organizational Documents of HoldCo generally may restrict (i) any person or entity from accumulating 4.75% or more of any class of equity of HoldCo through secondary acquisitions, and, if a person already owns 4.75% or more of such equity, from acquiring additional equity, and (ii) any person or entity that owns 4.75% or more of the HoldCo equity from disposing of all or portion of such equity. The restrictions would further provide that any attempted transfer of HoldCo equity in violation of the restrictions described above will be prohibited and void ab initio. The foregoing restrictions will be subject to discretionary waiver by the Board and will not take effect until changes in ownership within the relevant testing period reach a prescribed level.

Additionally, any member who does not hold, as of the commencement of the Chapter 11 Cases, at least five percent (5%) of the debt issued under the First Lien Notes Indenture and Credit Agreement (each, as defined in the Plan) may not acquire more than thirty-three percent (33%) of the issued and outstanding OCUs without the prior approval of members representing a majority of the then-issued and outstanding OCUs (excluding such proposes transferee and related transferors).

- 6. Drag Along Rights:** If a HoldCo sale transaction (including by way of merger, consolidation, reorganization, sale of equity interests or sale of all or substantially all HoldCo’s assets) is proposed by FLL Members holding 40% or more of the then-issued and outstanding OCUs and approved by the Board (a “Drag Sale”), all members will agree to sell their equity interests or vote their equity interests in favor of such Drag Sale, enter into agreements with the purchaser, fully cooperate with HoldCo and waive any dissenters rights and other objections to the Drag Sale pursuant to customary drag-along provisions.
- 7. Tag Along Rights:** If one or more FLL Members (the “Initiating Holders”) agree to sell OCUs representing at least 40% of the then-issued and outstanding OCUs to a single purchaser (or group of related purchasers), in any transaction (or series of related transactions), the Initiating Holders must arrange for each other member of HoldCo to have the opportunity to include in such sale a corresponding percentage of the equity interests owned by such other member at the same price per unit and on the same terms as the Initiating Holders pursuant to customary tag-along provisions (the “Tag”). However, the Tag will not apply to any transfer of OCUs by a member to its affiliates.
- 8. Preemptive Rights** The LLC Agreement shall provide for customary preemptive rights of FLL Members in respect of future equity issuances by HoldCo, subject to customary exceptions and restrictions.
- 9. Registration Rights:** FLL Members holding at least a majority of the then-issued and outstanding OCUs will have demand registration rights in connection with and following an initial public offering by HoldCo, exercisable from and after a date as set forth in the LLC Agreement, subject to certain customary qualifications and limitations. Once HoldCo is eligible to file a short-form shelf registration statement, the holders of at

least 5% of the then-issued and outstanding OCUs may require a shelf registration statement to be filed for their benefit.

If the requisite FLL Members exercise their demand registration rights, or if the Board decides to have HoldCo file a registration statement with the Securities and Exchange Commission for a public offering of the OCUs (or common stock of any corporation into which HoldCo converts for purposes of an initial public offering), all holders of equity securities of HoldCo will have piggyback rights to include their equity securities in the public offering, subject to the right of HoldCo to sell equity securities first in any such public offering and other customary cutback provisions.

10. Member Approval: Members shall have the right to approve only those actions which, pursuant to applicable law, require approval by members representing a majority of the then-issued and outstanding OCUs.

11. Confidentiality Subject to certain customary permitted disclosures and exceptions, each member will covenant to hold in strict confidence any proprietary and financial information such member receives regarding HoldCo or its subsidiaries or any proprietary and financial information regarding the business or affairs of any other member in respect of HoldCo and its subsidiaries (“Confidential Information”), whether such Confidential Information is received from HoldCo and its subsidiaries, another member or affiliate or partner of a member from and after the Closing Date.

In the event that any member proposes to sell any OCUs to a third party in compliance with the transfer restrictions described above, such member may make available to the potential transferee Confidential Information, subject to the agreement by such potential transferee to comply with the confidentiality provisions of the LLC Agreement as if a party thereto; provided that the disclosing member will be responsible for any breach of such confidentiality provisions by such potential transferee.

No such information may be shared with a potential transferee that is a competitor of HoldCo or its subsidiaries.

12. Information Rights / Reporting: Subject to the confidentiality provisions described above, each FLL Member shall be entitled to receive (i) HoldCo’s unaudited financial statements on a quarterly basis and quarterly report to include MD&A type disclosure and appropriate notes and (ii) HoldCo’s audited financial statements on an annual basis and annual report to include MD&A type disclosure and appropriate notes.

HoldCo will host a password-protected online datasite accessible to each FLL Member and prospective transferees who agree to maintain confidentiality in accordance with “Confidentiality” above. The above referenced statements and reports shall be delivered to holders of record either to the then current address of such holder as reflected in the LLC Agreement or posted to a password-protected online datasite

HoldCo will conduct quarterly conference calls for FLL Members.

13. Regulatory Matters: A member may, in such member’s discretion, waive voting rights under the LLC Agreement in its capacity as member at any time.

14. Fiduciary The LLC Agreement shall contain a general waiver of all duties, including fiduciary duties, of the members and the Member Designated Managers, other than

Duties: the duties of good faith and fair dealing.

15. Amendments: Any amendments to the LLC Agreement will require the approval of FLL Members representing at least a majority of the then-issued and outstanding OCUs, provided that any amendment to the LLC Agreement that materially and adversely affects an individual member or group of members in a manner different from the members generally will require the consent of such member or group of members.

16. Governing Law: Delaware

17. Definitive Agreements: The terms referenced herein will be contained in the Organizational Documents (as may be amended and restated as of the Closing, if applicable). Pursuant to the Plan, at the Closing all First Lien Lenders receiving OCUs will be deemed to be party to, and bound by the LLC Agreement (or if applicable, an amended and restated LLC Agreement).

EXHIBIT H-3

Term Sheet for New First Lien Debt

New First Lien Debt
\$110,000,000 Term Facility
Summary of Principal Terms

- Borrower: Holdco entity to be formed (the “**Borrower**”).¹
- Requisite Consenting Creditors: At any time, non-defaulting First Lien Lenders the sum of whose outstanding First Lien Term Loans at such time represents at least a majority of all outstanding First Lien Term Loans of non-defaulting First Lien Lenders.
- Agent/Collateral Agent: The administrative agent for the First Lien Term Facility (in such capacity and together with its permitted successors and assigns, the “**Agent**”) will be determined by the Requisite Consenting Creditors, and the Agent will perform the duties customarily associated with such role.
- The collateral agent for the First Lien Term Facility (in such capacity, the “**Collateral Agent**”), will be determined by the Requisite Consenting Creditors and the Collateral Agent will perform the duties customarily associated with such role.
- First Lien Term Facility: A first-priority senior secured term loan facility in an aggregate principal amount of \$110,000,000 issued by the Borrower (the “**First Lien Term Facility**” and loans thereunder, the “**First Lien Term Loans**”), which will be provided to the DIP Lenders pursuant to the chapter 11 plan of Westmoreland Coal Company and its affiliates (in such capacity, collectively the “**First Lien Lenders**”).
- Definitive Documentation: The definitive documentation for the First Lien Term Facility (the “**First Lien Term Facility Documentation**”) shall be based on financing and security documentation typical and customary for exit financings and shall (x) take into consideration the DIP Loan Credit Agreement and the operational requirements of the Borrower and its subsidiaries, their capital structure and size after giving effect to the transactions contemplated by the restructuring orders of the Bankruptcy Court, (y) contain the terms set forth herein, and (z) in all cases be reasonably satisfactory to the Borrower and the Requisite Consenting Creditors; *provided* that, in the case of provisions setting forth the debt and lien capacity, the First Lien Term Facility Documentation shall be based on and consistent with that certain credit agreement dated as of December 16, 2014, by and among Westmoreland Coal

¹ TBD whether Prairie Mines & Royalty ULC will be Borrower under 1L Facility.

Company as the borrower, the lenders party thereto, the guarantors party thereto and Ankura Trust Company, LLC, as the administrative agent (as amended, restated, supplemented or otherwise modified, the “**Existing Term Credit Agreement**”), as modified to reflect the terms set forth herein (clauses (x), (y) and (z), the “**First Lien Documentation Principles**”).

Interest Rates: LIBOR + 8.25% per annum payable no less frequently than quarterly, with a 1.00% LIBOR floor.

Default Rate: With respect to overdue principal (whether at stated maturity, upon acceleration or otherwise) or interest, the applicable interest rate plus 2.00% per annum, and with respect to any other overdue amount, the interest rate applicable to base rate loans plus 2.00% per annum and in each case, shall be payable on demand.

Final Maturity and Amortization: The First Lien Term Facility will mature on the date that is three (3) years after the effective date of the chapter 11 plan of Westmoreland Coal Company and its affiliates (the “**Closing Date**”), and, commencing with the first full fiscal quarter ended after the Closing Date, will amortize in equal quarterly installments in an aggregate annual amount equal to one-third of the original principal amount of the First Lien Term Facility with the balance payable on the maturity date of the First Lien Term Facility.

Guarantees: All obligations of the Borrower under the First Lien Term Facility will be unconditionally guaranteed by each existing and subsequently acquired or organized [domestic] subsidiary of the Borrower (the “**First Lien Guarantors**”)²³, subject to exceptions consistent with the First Lien Documentation Principles and others, if any, to be agreed upon (the “**First Lien Guarantees**”).

Security: The First Lien Term Facility, the First Lien Guarantees, any Hedging Arrangements and any Cash Management Arrangements will be secured on (i) a second-priority basis by all assets (including equity interests) of the Borrower and First Lien Guarantors that are the subject to a first priority security interest under an asset-backed lending facility of the Borrower in an aggregate amount not to exceed \$[75,000,000] (the “**Working Capital Facility**”) and (ii) a first-priority basis by

² TBD whether Canadian Guarantors will be included as guarantors under 1L Facility.

³ Westmoreland Risk Management, Inc. will not be a guarantor.

substantially all the other owned material assets of the Borrower and each First Lien Guarantor, in each case whether owned on the Closing Date or thereafter acquired in a manner consistent with the First Lien Documentation Principles and with customary exceptions as agreed by the Requisite Consenting Creditors (collectively, the “*Collateral*”).⁴

All the above-described pledges, security interests and mortgages shall be created on terms, and pursuant to documentation consistent with the First Lien Documentation Principles.

Intercreditor Agreement

The relative rights and priorities in the Collateral for each of the Working Capital Facility, the First Lien Term Facility and a second-priority senior secured term loan facility in an aggregate principal amount of \$290,000,000 issued by the Borrower on the Closing Date (the “*Second Lien Term Facility*”) will be set forth in a customary intercreditor agreement, as between the collateral agent for the Working Capital Facility, the Collateral Agent and the collateral agent for the Second Lien Term Facility.

Mandatory Prepayments:

Subject to the mandatory prepayment provisions of the Working Capital Facility and the terms of the Intercreditor Agreement, in the event of a non-ordinary course asset sale or other non-ordinary disposition of property of the Borrower or any of its subsidiaries (including insurance and condemnation proceeds), (x) 100% of the net cash proceeds in excess of an amount to be agreed upon from such non-ordinary course asset sales or other non-ordinary dispositions of property (unless the net cash proceeds are reinvested (or committed to be reinvested) in the business within 12 months after (and, if so committed to be reinvested, are actually reinvested within three months after the end of such initial 12-month period)), and (y) 100% of the net cash proceeds of issuances, offerings or placements of debt obligations of the Borrower and each subsidiary of the Borrower (other than debt permitted to be incurred under the First Lien Term Facility Documentation unless otherwise provided as a condition to the incurrence thereof), shall be applied to prepay the First Lien Term Loans, in each case subject to customary and other exceptions to be agreed upon, including those consistent with the First Lien Documentation Principles.

In addition, beginning with the first fiscal year of the

⁴ Security pledged by Canadian subsidiaries TBD.

Borrower after the Closing Date, on an annual basis, 75% of Excess Cash Flow (to be defined in a manner satisfactory to the Requisite Consenting Creditors and subject to a minimum threshold to be agreed) of the Borrower and each restricted subsidiary of the Borrower shall be used to prepay the First Lien Term Loans.

All mandatory prepayments shall be made pro rata among the First Lien Lenders.

The above-described mandatory prepayments shall be applied to the First Lien Term Facility in such order as the Borrower may direct.

Prepayments from foreign subsidiaries' Excess Cash Flow and asset sale proceeds will be limited under the First Lien Term Facility Documentation to the extent (x) the repatriation of funds to fund such prepayments is prohibited, restricted or delayed by applicable local laws or (y) the repatriation of funds to fund such prepayments would result in material adverse tax consequences.

Voluntary Prepayments:

Voluntary prepayments of borrowings under the First Lien Term Facility will be permitted at any time in minimum principal amounts to be agreed upon, without premium or penalty, subject to reimbursement of the First Lien Lenders' redeployment costs in the case of a prepayment of LIBOR borrowings other than on the last day of the relevant interest period. All Voluntary Prepayments of the First Lien Term Facility will be applied pro rata to the First Lien Term Loans and to the remaining amortization payments under the First Lien Term Facility in such order as the Borrower may direct.

Amounts under the First Lien Term Facility that are voluntarily or mandatorily repaid or prepaid may not be reborrowed.

Representations and Warranties:

Consistent with that certain Terms of Super Priority Debtor-in-Possession Loans (the "*DIP Loan Credit Agreement*") dated as of October 9, 2018, by and among the Borrower, the lenders party thereto (the "*DIP Lenders*") and Wilmington Savings Fund Society, FSB, as well as customary representations and warranties of a facility of this type otherwise satisfactory to the Requisite Consenting Creditors.

Affirmative Covenants:

Consistent with the DIP Loan Credit Agreement, as well as customary affirmative covenants of a facility of this type

otherwise satisfactory to the Requisite Consenting Creditors, including quarterly update meeting with the Lenders.

Negative Covenants:

Prohibition on dividends and stock repurchases and optional redemptions as long as the First Lien Term Loans are outstanding, and otherwise consistent with the DIP Loan Credit Agreement in addition to customary negative covenants of a facility of this type otherwise satisfactory to the Requisite Consenting Creditors.

Financial Covenants:

None.

Events of Default:

The following (subject to customary and other thresholds and grace periods to be agreed upon, consistent with the First Lien Documentation Principles, and applicable to the Borrower and each restricted subsidiary of the Borrower), among others, to be negotiated in the First Lien Term Facility Documentation: nonpayment of principal, interest or other amounts; violation of covenants; incorrectness of representations and warranties in any material respect; cross payment default, cross event of default and cross acceleration to material indebtedness; bankruptcy and similar events; material judgments; ERISA events; invalidity of the First Lien Guarantees or any security document, in each case, representing a material portion of the First Lien Guarantees or the Collateral; certain environmental events; ineffectiveness or termination of leases; and Change of Control (to be defined in a manner consistent with the First Lien Documentation Principles and otherwise satisfactory to the Requisite Consenting Creditors).

Voting:

Amendments and waivers of the First Lien Term Facility Documentation will require the approval of Requisite Consenting Creditors, except that Interest Rate and Final Maturity may be amended by the non-defaulting First Lien Lenders the sum of whose outstanding First Lien Term Loans at such time represents at least two-thirds of all outstanding First Lien Term Loans of non-defaulting First Lien Lenders. The Borrower and its direct and indirect subsidiaries shall not have voting rights with respect to First Lien Term Loans held by them.

Assignments:

The First Lien Lenders will be permitted to assign loans and commitments under the First Lien Term Facility. The First Lien Lenders will be permitted to sell participations in loans subject to the restrictions set forth herein and consistent with

market practice.⁵

Expenses and Indemnification: Consistent with the First Lien Documentation Principles.

Regulatory Matters: Customary for facilities of this type and consistent with the First Lien Documentation Principles.

Governing Law and Forum: New York.

Agent/Collateral Agent: [Wilmington Savings Fund Society, FSB].

⁵ Discuss assignment restrictions to control lender group in short term.

EXHIBIT H-4

Term Sheet for New Second Lien Debt

New Second Lien Debt
\$290,000,000 Term Facility
Summary of Principal Terms¹

- Borrower: Holdco entity to be formed (the “**Borrower**”).
- Requisite Consenting Creditors: At any time, non-defaulting Second Lien Lenders the sum of whose outstanding Second Lien Term Loans at such time represents at least a majority of all outstanding Second Lien Term Loans of non-defaulting Second Lien Lenders.
- Agent/Collateral Agent: The administrative agent for the Second Lien Term Facility (in such capacity and together with its permitted successors and assigns, the “**Agent**”) will be determined by the Requisite Consenting Creditors, and the Agent will perform the duties customarily associated with such role.
- The collateral agent for the Second Lien Term Facility (in such capacity, the “**Collateral Agent**”), will be determined by the Requisite Consenting Creditors and the Collateral Agent will perform the duties customarily associated with such role.
- Second Lien Term Facility: A second-priority senior secured term loan facility in an aggregate principal amount of \$290,000,000 issued by the Borrower (the “**Second Lien Term Facility**” and loans thereunder, the “**Second Lien Term Loans**”), which will be provided to the holders of (x) loans under the Existing Term Credit Agreement and (y) notes under that certain indenture dated as of December 16, 2014, by and among Westmoreland Coal Company as the issuer, the holders party thereto, the subsidiary guarantors party thereto and U.S. Bank National Association, as trustee pursuant to the chapter 11 plan of Westmoreland Coal Company and its affiliates (in such capacity, collectively the “**Second Lien Lenders**”).
- Definitive Documentation: The definitive documentation for the Second Lien Term Facility (the “**Second Lien Term Facility Documentation**”) shall be based on financing and security documentation typical and customary for exit financings and shall (x) take into consideration the Existing Term Credit Agreement and the operational requirements of the Borrower and its subsidiaries, their capital structure and size after giving effect to the transactions contemplated by the restructuring orders of the Bankruptcy Court, (y) contain the terms set forth herein, and (z) in all cases be reasonably satisfactory to the Borrower

¹ All capitalized terms used but not defined herein shall have the meaning assigned thereto in the New First Lien Debt \$110,000,000 Term Facility Summary of Principal Terms with which this Term Sheet is attached.

and the Requisite Consenting Creditors; *provided* that, in the case of provisions setting forth the debt and lien capacity, the Second Lien Term Facility Documentation shall be based on and consistent with the First Lien Term Facility, as modified to reflect customary cushions thereto and the terms set forth herein (clauses (x), (y) and (z), the “**Second Lien Documentation Principles**”).

Interest Rates: 12.5% cash pay and 15.0 % payment-in-kind interest, in each case, payable or accrued, respectively, quarterly.

Payment in Kind: All interest accrued on the Second Lien Term Loans during the immediate twelve months after the Closing Date, and at the election of Borrower, at any time thereafter, shall be capitalized to the principal amount of the Second Lien Term Loans (“**PIK Interest**”). PIK Interest shall thereafter be deemed to be a part of the principal amount of the Second Lien Term Loans. PIK Interest shall accrue and capitalize at an interest rate of 15.0 % per annum.

Default Rate: With respect to overdue principal (whether at stated maturity, upon acceleration or otherwise) or interest, the applicable interest rate plus 2.00% per annum, and with respect to any other overdue amount, the interest rate applicable to base rate loans plus 2.00% per annum and in each case, shall be payable on demand.

Ranking: Subject to the Intercreditor Agreement, the Second Lien Term Facility will constitute senior second-priority secured indebtedness of the Borrower, except with respect to the assets of the Borrower and each Second Lien Guarantor that are the subject to a first priority security interest under the Working Capital Facility, with which it will constitute senior third-priority secured indebtedness of the Borrower, and will rank junior in right of payment with all obligations under the Working Capital Facility and the First Lien Term Facility.

Final Maturity: The Second Lien Term Facility will mature on the date that is ten (10) years after the Closing Date.

Guarantees: All obligations of the Borrower under the Second Lien Term Facility will be unconditionally guaranteed by each existing and subsequently acquired or organized [domestic] subsidiary of the Borrower that guarantees the First Lien Term Facility (the “**Second Lien Guarantors**”)²³, subject to exceptions

² TBD whether Canadian Guarantors will be included as guarantors under 2L Facility.

³ Westmoreland Risk Management, Inc. will not be a guarantor.

consistent with the Second Lien Documentation Principles and others, if any, to be agreed upon (the “*Second Lien Guarantees*”).

Security:

The Second Lien Term Facility and the Second Lien Guarantees will be secured on (i) a third-priority basis by all assets (including equity interests) of the Borrower and each Second Lien Guarantor that are the subject to a first priority security interest under the Working Capital Facility and (ii) a second-priority security interest in those assets of the Borrower and the Second Lien Guarantors that are subject to a first-priority security interest under the First Lien Term Facility (collectively, the “*Collateral*”).⁴

All the above-described pledges, security interests and mortgages shall be created on terms, and pursuant to documentation consistent with the Second Lien Documentation Principles.

Intercreditor Agreement

The relative rights and priorities in the Collateral for each of the Working Capital Facility, the First Lien Term Facility and the Second Lien Term Facility will be set forth in the Intercreditor Agreement.

Mandatory Prepayments:

Subject to the full repayment of the First Lien Term Facility and subject to the mandatory prepayment provisions of the Working Capital Facility, the First Lien Term Facility and the terms of the Intercreditor Agreement, in the event of a non-ordinary course asset sale or other non-ordinary disposition of property of the Borrower or any of its subsidiaries (including insurance and condemnation proceeds), (x) 100% of the net cash proceeds in excess of an amount to be agreed upon from such non-ordinary course asset sales or other non-ordinary dispositions of property (unless the net cash proceeds are reinvested (or committed to be reinvested) in the business within 12 months after (and, if so committed to be reinvested, are actually reinvested within three months after the end of such initial 12-month period)), and (y) 100% of the net cash proceeds of issuances, offerings or placements of debt obligations of the Borrower and each subsidiary of the Borrower (other than debt permitted to be incurred under the Second Lien Term Facility Documentation unless otherwise provided as a condition to the incurrence thereof), shall be applied to prepay the Second Lien Term Loans, in each case subject to customary and other exceptions to be agreed upon,

⁴ Security pledged by Canadian subsidiaries TBD.

including those consistent with the Second Lien Documentation Principles.

In addition and subject to the full repayment of the First Lien Term Facility and the Intercreditor Agreement, beginning with the first fiscal year of the Borrower after the Closing Date, on an annual basis, 75% of Excess Cash Flow (to be defined in a manner satisfactory to the Requisite Consenting Creditors and subject to a minimum threshold to be agreed) of the Borrower and each restricted subsidiary of the Borrower shall be used to prepay the Second Lien Term Loans.

On the first interest payment date following the fifth anniversary of the Closing Date, the Borrower shall be required to repay the amount of Second Lien Term Loans, if any, as necessary so that that the Second Lien Term Loans do not constitute applicable high yield discount obligations under section 163(i) of the Internal Revenue Code of 1986, as amended.

All mandatory prepayments shall be made pro rata among the Second Lien Lenders.

The above-described mandatory prepayments shall be applied to the Second Lien Term Facility in such order as the Borrower may direct.

Prepayments from foreign subsidiaries' Excess Cash Flow and asset sale proceeds will be limited under the Second Lien Term Facility Documentation to the extent (x) the repatriation of funds to fund such prepayments is prohibited, restricted or delayed by applicable local laws or (y) the repatriation of funds to fund such prepayments would result in material adverse tax consequences.

Voluntary Prepayments:

Voluntary prepayments of borrowings under the Second Lien Term Facility will be permitted at any time in minimum principal amounts to be agreed upon, without premium or penalty. All Voluntary Prepayments of the Second Lien Term Facility will be applied in such order as the Borrower may direct.

Amounts under the Second Lien Term Facility that are voluntarily or mandatorily repaid or prepaid may not be reborrowed.

Representations and

Consistent with the Existing Term Credit Agreement, as well as customary representations and warranties of a facility of

- Warranties: this type otherwise satisfactory to the Requisite Consenting Creditors.
- Affirmative Covenants: Consistent with the Existing Term Credit Agreement, as well as customary affirmative covenants of a facility of this type otherwise satisfactory to the Requisite Consenting Creditors, including quarterly update meeting with the Lenders..
- Negative Covenants: Prohibition on dividends and stock repurchases and optional redemptions as long as the Second Lien Term Loans are outstanding, and otherwise consistent with the Existing Term Credit Agreement in addition to customary negative covenants of a facility of this type otherwise satisfactory to the Requisite Consenting Creditors.
- Financial Covenants: None.
- Events of Default: The following (subject to customary and other thresholds and grace periods to be agreed upon, consistent with the Second Lien Documentation Principles, and applicable to the Borrower and each restricted subsidiary of the Borrower), among others, to be negotiated in the Second Lien Term Facility Documentation: nonpayment of principal, interest or other amounts; violation of covenants; incorrectness of representations and warranties in any material respect; cross payment default, cross event of default and cross acceleration to material indebtedness; bankruptcy and similar events; material judgments; ERISA events; invalidity of the Second Lien Guarantees or any security document, in each case, representing a material portion of the Second Lien Guarantees or the Collateral; certain environmental events; ineffectiveness or termination of leases; and Change of Control (to be defined in a manner consistent with the Second Lien Documentation Principles and otherwise satisfactory to the Requisite Consenting Creditors).
- Voting: Amendments and waivers of the Second Lien Term Facility Documentation will require the approval of Requisite Consenting Creditors, except that Interest Rate and Final Maturity may be amended by the non-defaulting Second Lien Lenders the sum of whose outstanding Second Lien Term Loans at such time represents at least two-thirds of all outstanding Second Lien Term Loans of non-defaulting Second Lien Lenders. The Borrower and its direct and indirect subsidiaries shall not have voting rights with respect to Second Lien Term Loans held by them.

Assignments: The Second Lien Lenders will be permitted to assign loans and commitments under the Second Lien Term Facility. The Second Lien Lenders will be permitted to sell participations in loans subject to the restrictions set forth herein and consistent with market practice.

Expenses and Indemnification: Consistent with the Second Lien Documentation Principles.

Regulatory Matters: Customary for facilities of this type and consistent with the Second Lien Documentation Principles.

Governing Law and Forum: New York.

Agent/Collateral Agent: [Ankura Trust Company, LLC].

EXHIBIT I

Liquidating Trust Agreement

LIQUIDATING TRUST AGREEMENT

This Liquidating Trust Agreement (this “Agreement”), is made on this [●] day of [●], 2019, by and among [●] (each a “WLB Debtor” and, collectively, the “WLB Debtors”), and [●], in its capacity as trustee for the liquidating trust (the “Plan Administrator”), and executed in connection with the *Joint Chapter 11 Plan of Reorganization of Westmoreland Coal Company and Certain of Its Debtor Affiliates*, dated [●], 2019 (as amended, modified, or supplemented, and including all exhibits thereto, the “Plan”),¹ filed in the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”).

RECITALS

WHEREAS, on October 9, 2018, the Debtors filed petitions for relief under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”);

WHEREAS, on [●], 2019, the Bankruptcy Court entered an order [Docket No. [●]] confirming the Plan (the “Confirmation Order”);

WHEREAS, the Plan contemplates, on the Plan Effective Date: (a) the creation of a liquidating trust (the “Liquidating Trust”) and the creation of the beneficial interests in the Liquidating Trust solely for the benefit of Holders of Allowed Claims (collectively, the “Beneficiaries,” and each individually, a “Beneficiary”); and (b) the vesting of the Liquidating Trust Assets in the Liquidating Trust in accordance with section 1141 of the Bankruptcy Code, in each case in accordance with and pursuant to the terms of the Plan;

WHEREAS, other than with respect to any Disputed Claims Reserve (defined below), the Plan contemplates, pursuant to Treasury Regulation section 301.7701-4(d), that the Liquidating Trust will be established for the primary purpose of liquidating and distributing the Liquidating Trust Assets for the benefit of the Beneficiaries, with no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to, and consistent with, the liquidating purpose of the Liquidating Trust and the Plan; and

WHEREAS, other than with respect to the Disputed Claims Reserve, the Liquidating Trust is intended to qualify as a “grantor trust” for United States federal income tax purposes, pursuant to sections 671-677 of the Internal Revenue Code of 1986, as amended (the “IRC”), with the Beneficiaries to be treated as the grantors of the Liquidating Trust and deemed to be the owners of the Liquidating Trust Assets (subject to the rights of the Beneficiaries of the Liquidating Trust), and consequently, the transfer of the Liquidating Trust Assets to the Liquidating Trust shall be treated as a deemed transfer of those assets from the WLB Debtors and their estates to the Beneficiaries followed by a deemed transfer by such Beneficiaries to the Liquidating Trust for federal income tax purposes.

NOW, THEREFORE, pursuant to the Plan and the Confirmation Order, in consideration of the mutual agreements of the parties contained herein, and for other good and

¹ Capitalized terms used but not otherwise defined herein shall have the meanings provided in the Plan.

valuable consideration, the receipt and sufficiency of which are hereby acknowledged and affirmed, the parties hereby agree as follows:

**ARTICLE I
DECLARATION OF TRUST**

1.1 Creation and Purpose of the Liquidating Trust. The WLB Debtors and the Plan Administrator hereby create the Liquidating Trust for the primary purpose of liquidating and distributing the Liquidating Trust Assets to the Beneficiaries in accordance with the terms of this Agreement, the Plan, the Confirmation Order, and in an expeditious but orderly manner, with no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to, and consistent with, the liquidating purpose of the Liquidating Trust. In particular, the Plan Administrator shall: (a) make continuing efforts to collect, liquidate, and reduce the Liquidating Trust Assets to Cash; (b) make timely distributions and not unduly prolong the duration of the Liquidating Trust; and (c) take any and all steps necessary to maintain the Liquidating Trust as a liquidating trust for federal income tax purposes in accordance with Treasury Regulation section 301.7701-4(d) and as a grantor trust subject to the provisions of sections 671-677 of the IRC, in each case, other than with respect to any Disputed Claims Reserve.

1.2 Declaration of Trust. To declare the terms and conditions hereof, and in consideration of the confirmation of the Plan, the WLB Debtors and the Plan Administrator have executed this Agreement and, effective as of the date hereof, the WLB Debtors hereby irrevocably transfer to the Liquidating Trust, all of the rights, title, and interests of the WLB Debtors as of the date hereof in and to the Liquidating Trust Assets, to have and to hold unto the Liquidating Trust and its successors and assigns forever, under and subject to the terms of the Plan and the Confirmation Order for the benefit of the Beneficiaries and their successors and assigns as provided for in this Agreement, the Plan, and Confirmation Order.

1.3 Vesting of Estate Assets. On the date hereof, pursuant to the terms of the Plan, the Liquidating Trust Assets shall be vested in the Liquidating Trust in accordance with section 1141 of the Bankruptcy Code, which Liquidating Trust also shall be authorized to obtain, liquidate, and collect all of the Liquidating Trust Assets in the possession of third parties and pursue all of the Retained Causes of Action (other than those released, enjoined, or exculpated pursuant to the Plan). Subject to the provisions of the Plan, all Liquidating Trust Assets shall be delivered to the Liquidating Trust free and clear of Interests, Claims, Liens, and/or other encumbrances of any kind. The Plan Administrator shall have no duty to arrange for any of the transfers contemplated hereunder and shall be conclusively entitled to rely on the legality and validity of such transfers. Upon the transfer of the Liquidating Trust Assets to the Liquidating Trust, the WLB Debtors will have no interest in or with respect to such Liquidating Trust Assets or the Liquidating Trust. Moreover, on the date hereof, all privileges with respect to any Liquidating Trust Assets, including the attorney-client privilege, to which the WLB Debtors are entitled, shall be automatically vested in and available for assertion by, or waiver by, the Plan Administrator on behalf of the Liquidating Trust. To the extent any of the foregoing does not automatically occur on the date hereof or is not effectuated through the Confirmation Order or

this Agreement, the WLB Debtors shall, on the date hereof, execute such other and further documents as are reasonably necessary to effectuate all of the foregoing.

1.4 Acceptance by Plan Administrator. The Plan Administrator hereby accepts the trust imposed upon it by this Agreement and agrees to observe and perform that trust on and subject to the terms and conditions set forth in this Agreement, the Plan, and the Confirmation Order. In connection with and in furtherance of the purposes of the Liquidating Trust, the Plan Administrator hereby accepts the transfer of the Liquidating Trust Assets.

1.5 Name of the Liquidating Trust. The Liquidating Trust established hereby shall be known as the “WLB Liquidating Trust.”

ARTICLE II THE PLAN ADMINISTRATOR

2.1 Appointment. The Plan Administrator has been selected by the WLB Debtors and has been appointed as of the date hereof. As described in Section 2.2 hereof, the Plan Administrator shall have all the rights, powers, and duties set forth herein, in the Plan, and pursuant to applicable law for fulfilling the purposes of the Liquidating Trust. The Plan Administrator’s appointment shall continue until the earlier of (a) the termination of the Liquidating Trust, or (b) the Plan Administrator’s resignation, dissolution, removal or liquidation in accordance with the terms of this Agreement.

2.2 General Powers. The Liquidating Trust shall have all duties, obligations, rights, and benefits assumed by, assigned to, or vested in the Liquidating Trust under the Plan, the Confirmation Order, this Agreement, and any other agreement entered into pursuant to or in connection with the Plan. Except as otherwise provided in this Agreement, the Plan, or the Confirmation Order, the Plan Administrator, solely in its capacity as representative and agent of the Liquidating Trust, may control and exercise authority over the Liquidating Trust Assets, the acquisition, management, and disposition thereof, and the management and conduct of the business of the Liquidating Trust. No person dealing with the Liquidating Trust shall be obligated to inquire into the Plan Administrator’s authority in connection with the acquisition, management, or disposition of Liquidating Trust Assets. Without limiting the foregoing, but subject to the Plan, the Confirmation Order, and other provisions of this Agreement, the Liquidating Trust, with the Plan Administrator acting as its representative or agent, shall be expressly authorized to:

(a) exercise all power and authority that may be or could have been exercised, commence all proceedings that may be or could have been commenced, and take all actions that may be or could have been taken with respect to the Liquidating Trust Assets by any officer, director, shareholder, or other party acting in the name of the WLB Debtors or their estates, with like effect as if duly authorized, exercised, and taken by action of such officers, directors, shareholders, or other party;

(b) open and maintain bank accounts on behalf of, or in the name of, the Liquidating Trust, calculate and make distributions provided for under the Plan, pay all lawful

expenses, debts, charges, and liabilities of the Liquidating Trust, and take other actions consistent with the Plan and the implementation thereof, including the establishment, re-evaluation, adjustment, and maintenance of appropriate reserves, in the name of the Liquidating Trust;

(c) subject to the applicable provisions of the Plan and this Agreement, collect, hold legal title to, liquidate or abandon any and all Liquidating Trust Assets;

(d) review, and where appropriate, object to Claims, and supervise and administer the resolution, settlement, and/or payment of all Allowed Claims;

(e) subject to Article III of this Agreement, commence, prosecute, compromise, settle, withdraw, abandon, and/or resolve all Retained Causes of Action;

(f) seek a determination of tax liability under section 505 of the Bankruptcy Code; file, if necessary, any and all tax and information returns required with respect to the Liquidating Trust; make tax elections for and on behalf of the Liquidating Trust; and pay taxes, if any, payable for and on behalf of the Liquidating Trust;

(g) subject to Section 4.5 of this Agreement, purchase and carry all insurance policies and pay all insurance premiums and costs it deems reasonably necessary or advisable;

(h) employ and compensate professionals and other agents;

(i) invest in demand and time deposits, such as short-term certificates of deposit, in banks or other savings institutions, or other, temporary liquid investments such as Treasury bills, or other investments that a “liquidating trust” within the meaning of Treasury Regulation section 301.7701-4(d) may be permitted to hold, pursuant to applicable Treasury Regulations or Internal Revenue Service (“IRS”) guidelines, whether set forth in IRS rulings, revenue procedures (including Revenue Procedure 94-45, 1994-2 C.B. 684), other IRS pronouncements, or otherwise; and

(j) implement, enforce, or discharge all of the terms, conditions, and all other provisions of, and all duties and obligations under, the Plan, the Confirmation Order, and this Agreement.

2.3 Limitations on the Liquidating Trust. Other than with respect to any Disputed Claims Reserve (except where such restriction is applicable to the intended tax treatment of the Disputed Claims Reserve set forth in Section 8.5), notwithstanding anything to the contrary under applicable law, this Agreement, the Plan, or the Confirmation Order, the Liquidating Trust, and the Plan Administrator as its representative and agent, shall not do or undertake any of the following:

(a) Take or fail to take any action that would jeopardize treatment of the Liquidating Trust as a “liquidating trust” within the meaning of Treasury Regulation section 301.7701-4(d), including engaging in any trade or business with respect to the Liquidating Trust

Assets or any proceeds therefrom except to the extent reasonably necessary to, and consistent with, the liquidating purpose of the Liquidating Trust.

(b) Receive transfers of any listed stocks or securities or any readily-marketable assets, except as is absolutely necessary or required under the Plan and the Confirmation Order; provided, however, that in no event shall the Plan Administrator receive any such investment that would jeopardize treatment of the Liquidating Trust as a “liquidating trust” within the meaning of Treasury Regulation section 301.7701-4(d).

(c) Exercise any investment power other than the power to invest in demand and time deposits in banks or savings institutions, or other temporary liquid investments such as short term certificates of deposit or Treasury bills or other investments that a “liquidating trust,” within the meaning of Treasury Regulation section 301.7701-4(d), may be permitted to hold, pursuant to the Treasury Regulations or the IRS guidelines, whether set forth in IRS rulings, IRS revenue procedures, other IRS pronouncements, or otherwise.

(d) Receive or retain any operating assets of a going business, a partnership interest in a partnership that holds operating assets, or 50 percent or more of the stock of a corporation with operating assets, except as is absolutely necessary or required under the Plan and the Confirmation Order; provided, however, that in no event shall the Plan Administrator receive or retain any asset or interest that would jeopardize treatment of the Liquidating Trust as a “liquidating trust” within the meaning of Treasury Regulation section 301.7701-4(d).

(e) Commence any Cause of Action, including, for the avoidance of doubt, Retained Causes of Action, released, enjoined, or exculpated pursuant to the Plan.

Notwithstanding any of the foregoing, the Plan Administrator shall not be prohibited from engaging in any trade or business on its own account, provided that such activity does not interfere with the Plan Administrator’s administration of the Liquidating Trust or would otherwise jeopardize treatment of the Liquidating Trust as a “liquidating trust” within the meaning of Treasury Regulation section 301.7701-4(d).

2.4 Compensation of the Plan Administrator and Its Agents and Professionals. The Plan Administrator’s annual compensation shall be as follows: \$[●] for the first twelve months following the Plan Effective Date, and \$[●] for each twelve months thereafter until the earlier of (a) the discharge of the Plan Administrator from its duties under this Agreement and (b) the termination of the Liquidating Trust as set forth in Article IX, which compensation shall be payable from the Retained Assets on a monthly basis in advance not later than the first business day of each month. In addition, any agents or professionals retained by the Plan Administrator pursuant to the terms of this Agreement shall be paid as set forth in the applicable professional’s engagement letter, which shall be payable from the Retained Assets in accordance with the terms of this Agreement. The Plan Administrator shall also be entitled to receive from the Retained Assets reimbursement of all reasonable and documented out-of-pocket expenses incurred by the Plan Administrator in connection with the Plan Administrator’s performance under this Agreement.

2.5 Funding Expenses of the Liquidating Trust and Application of Cash. The WLB Debtors will not be obligated to provide any funding with respect to the Liquidating Trust after transfer of the Liquidating Trust Assets to the Liquidating Trust. Any Cash included in or derived from the Liquidating Trust Assets will be applied as follows: [●]

2.6 General Duties, Obligations, Rights, and Benefits of the Plan Administrator. The Plan Administrator, solely in its capacity as the representative or agent of the Liquidating Trust, shall exercise all duties, obligations, rights, and benefits assumed by, assigned to, or vested in the Liquidating Trust under the Plan, the Confirmation Order, this Agreement, and any other agreement entered into pursuant to or in connection with the Plan. Such duties, obligations, rights, and benefits include, without limitation, all duties, obligations, rights, and benefits relating to the collection and liquidation of the Liquidating Trust Assets, administration of Allowed Claims, satisfaction of Allowed Claims, the pursuit of Retained Causes of Action, implementation of distributions to Beneficiaries, administration of the Liquidating Trust, and any other duties, obligations, rights, and benefits reasonably necessary to accomplish the purpose of the Liquidating Trust under the Plan, the Confirmation Order, this Agreement, and any other agreement entered into pursuant to or in connection with the Plan.

2.7 Replacement of the Plan Administrator. The Plan Administrator may resign at any time upon thirty (30) days' written notice delivered to the Bankruptcy Court and the Beneficiaries, provided that such resignation shall only become effective upon the appointment of a permanent or interim successor Plan Administrator in accordance with the Plan. The Plan Administrator may also be removed by the Bankruptcy Court for cause upon the motion of a party in interest after notice and a hearing. Upon the removal or resignation of the Plan Administrator, the Purchaser shall select a successor Plan Administrator. Upon its appointment, the successor Plan Administrator, without any further act, shall become fully vested with all of the rights, powers, duties, and obligations of its predecessor and all responsibilities of the predecessor Plan Administrator relating to the Liquidating Trust shall be terminated. In the event the Plan Administrator's appointment terminates by reason of dissolution, liquidation, resignation or removal, such Plan Administrator shall be immediately compensated for all reasonable fees and expenses accrued through the effective date of termination, whether or not previously invoiced. The provisions of Article IV of this Agreement shall survive the resignation or removal of any Plan Administrator.

2.8 Liquidating Trust Continuance. The dissolution, liquidation, resignation or removal of the Plan Administrator shall not terminate the Liquidating Trust or revoke any existing agency created by the Plan Administrator pursuant to this Agreement or invalidate any action theretofore taken by the Plan Administrator, and the provisions of this Agreement shall be binding upon and inure to the benefit of the successor Plan Administrator and all its successors or assigns.

ARTICLE III PROSECUTION AND RESOLUTION OF CAUSES OF ACTION

3.1 The Liquidating Trust's Exclusive Authority to Pursue, Settle, or Abandon Retained Causes of Action. In accordance with the provisions of the Plan, the Liquidating

Trust shall have the exclusive right, power, and interest to pursue, settle, or abandon all Retained Causes of Action (except for the Retained Causes of Action released, enjoined, or exculpated pursuant to the Plan) as the sole representative of the WLB Debtors' estates pursuant to section 1123(b)(3) of the Bankruptcy Code.

ARTICLE IV LIABILITY OF PLAN ADMINISTRATOR

4.1 Standard of Care; Exculpation. Neither the WLB Debtors, the Plan Administrator, nor any director, officer, affiliate, employee, employer, member, professional, successors, assigns, agent, or representative thereof (each, an "Exculpated Party" and collectively, the "Exculpated Parties") shall be liable for any losses, claims, damages, liabilities, obligations, settlements, proceedings, suits, judgments, causes of action, litigation, actions, investigations (whether civil or administrative and whether sounding in tort, contract, or otherwise), penalties, costs, and/or expenses, including reasonable fees and disbursements (collectively referred to herein as "Losses"), whether or not in connection with litigation in which any Exculpated Party is a party or enforcing this Agreement (including these exculpation provisions), as and when imposed on the Plan Administrator, incurred, caused by, relating to, based upon or arising out of (directly or indirectly) the Plan Administrator's execution, delivery, and acceptance of or the performance or nonperformance of its powers, duties and obligations under this Agreement, the Plan, or the Confirmation Order, or as may arise by reason of any action, omission, or error of an Exculpated Party; provided, however, that the foregoing limitation shall not apply to any Losses suffered or incurred by any holder of a Claim or Equity Interest or Beneficiary that are found in a final judgment by a court of competent jurisdiction (not subject to further appeal) to have resulted directly from the fraud, gross negligence, or willful misconduct of such Exculpated Party. Every act taken or omitted, power exercised, or obligation assumed by the Liquidating Trust or any Exculpated Party pursuant to the provisions of this Agreement shall be held to be taken or omitted, exercised, or assumed, as the case may be, by the Liquidating Trust or any Exculpated Party acting for and on behalf of the Liquidating Trust and not otherwise; provided, however, that none of the foregoing Entities or Persons are deemed to be responsible for any other such Entities' or Persons' actions or inactions. Except as provided in the first proviso of the first sentence of this Section 4.1, every person, firm, corporation, or other entity contracting or otherwise dealing with or having any relationship with the Liquidating Trust or any Exculpated Party shall have recourse only to the Liquidating Trust Assets for payment of any liabilities or other obligations arising in connection with such contracts, dealings, or relationships, and the Liquidating Trust and the Exculpated Parties shall not be individually liable therefore. In no event shall the Plan Administrator be liable for indirect, punitive, special, incidental, or consequential damage or loss (including but not limited to lost profits) whatsoever, even if the Plan Administrator has been informed of the likelihood of such loss or damages and regardless of the form of action. Any liability of the Plan Administrator under this Agreement will be limited to the amount of fees paid to the Plan Administrator. For the avoidance of doubt, notwithstanding anything to the contrary herein or in the Plan, the Plan Administrator, in its capacity as such, shall have no liability whatsoever to any party for the liabilities and/or obligations, however created, whether direct or indirect, in tort, contract, or otherwise, of the WLB Debtors.

4.2 Indemnification.

(a) The WLB Debtors, the Plan Administrator, and any director, officer, affiliate, employee, employer, member, professional, successor, assign, agent, or representative thereof (each, an “Indemnified Party” and collectively, the “Indemnified Parties”) shall be defended, held harmless, and indemnified from time to time by the Liquidating Trust against any and all losses, claims, damages, liabilities, penalties, obligations, and expenses, including the costs for counsel or others in investigating, preparing, settling, or defending any action or claim, whether or not in connection with litigation in which any Indemnified Party is a party, or enforcing this Agreement (including these indemnity provisions), as and when incurred, caused by, relating to, based on, or arising out of (directly or indirectly) the Plan Administrator’s acceptance of or the performance or nonperformance of its obligations under this Agreement, the Plan, or the Confirmation Order; provided, that such indemnity shall not apply to any such loss, claim, damage, liability, or expense to the extent it is found in a final judgment by a court of competent jurisdiction (not subject to further appeal) to be a liability for which recourse is not limited to the Liquidating Trust Assets pursuant to Section 4.1 above.

(b) On the Plan Effective Date, the Plan Administrator shall establish a segregated account and fund such account with \$[●] (the “Indemnification Reserve”) from the Liquidating Trust Assets for the sole purpose of satisfying obligations of the Liquidating Trust arising pursuant to the terms of this Section (the “Indemnification Obligations”). Payment of any Indemnification Obligation shall be made first from the Liquidating Trust Assets and, if the Liquidating Trust Assets are fully depleted, then from the Indemnification Reserve. Indemnification Obligations shall have priority over any other rights to receive a distribution of the Liquidating Trust Assets. No later than [two (2)] years after the final distribution of Liquidating Trust Assets to Beneficiaries (excluding distributions of funds from the Indemnification Reserve), or earlier in the Plan Administrator’s sole discretion, the Liquidating Trust shall close the account holding the Indemnification Reserve and return to the Liquidating Trust any funds remaining in such account after satisfaction of all Indemnification Obligations associated with claims already asserted as of such date by Indemnified Parties for indemnification pursuant to this Section. Any funds from the Indemnification Reserve that become Liquidating Trust Assets shall be distributed as Liquidating Trust Assets pursuant to the terms of this Agreement.

(c) The Liquidating Trust shall promptly pay to the Indemnified Party the expenses set forth in Section 4.2(a) upon submission of invoices therefore on a current basis. Each Indemnified Party hereby undertakes, and the Liquidating Trust hereby accepts its undertaking, to repay any and all such amounts so paid by the Liquidating Trust if it shall ultimately be determined that such Indemnified Party is not entitled to be indemnified therefore under this Agreement.

4.3 No Liability for Acts of Successor/Predecessor Plan Administrators. Upon the appointment of a successor Plan Administrator and the delivery of the Liquidating Trust Assets to the successor Plan Administrator, the predecessor Plan Administrator and any director, officer, affiliate, employee, employer, professional, agent, or representative of the predecessor Plan Administrator shall have no further liability or responsibility with respect thereto. A

successor Plan Administrator shall have no duty to examine or inquire into the acts or omissions of its immediate or remote predecessor and no successor Plan Administrator shall be in any way liable for the acts or omissions of any predecessor Plan Administrator, unless a successor Plan Administrator expressly assumes such responsibility. A predecessor Plan Administrator shall have no liability for the acts or omissions of any immediate or subsequent successor Plan Administrator for any events or occurrences subsequent to the cessation of its role as Plan Administrator.

4.4 Reliance by Plan Administrator on Documents or Advice of Counsel. Except as otherwise provided in this Agreement, the Plan Administrator and any director, officer, affiliate, employee, employer, member, professional, agent, or representative of the Plan Administrator may rely, and shall be protected from liability for acting or failing to act, upon any resolution, certificate, statement, instrument, opinion, report, notice, request, consent, order, or other paper or document reasonably believed by the Plan Administrator to be genuine and to have been presented by an authorized party. The Plan Administrator shall not be liable for any action taken, omitted, or suffered by the Plan Administrator in reasonable reliance upon the advice of counsel or other professionals engaged by the Plan Administrator in accordance with this Agreement. The Plan Administrator shall be fully indemnified by the Liquidating Trust for or in respect of any action taken, suffered, or omitted by it and in accordance with such advice or opinion.

4.5 Insurance. The Plan Administrator, may purchase, using the Liquidating Trust Assets, and carry all insurance policies and pay all insurance premiums and costs that the Plan Administrator deems reasonably necessary or advisable, including, without limitation, purchasing any errors and omissions insurance with regard to any losses it may incur, arising out of or due to its actions or omissions, or consequences of such actions or omissions, other than as a result of its fraud or willful misconduct, with respect to the implementation and administration of the Plan or this Agreement.

4.6 Survival. The provisions of this Article IV shall survive the termination of this Agreement and the resignation, removal, liquidation, dissolution, or replacement of the Plan Administrator.

**ARTICLE V
GENERAL PROVISIONS CONCERNING
ADMINISTRATION OF THE LIQUIDATING TRUST**

5.1 Register of Beneficiaries. The Plan Administrator shall maintain at all times a register of the names, distribution addresses, amounts of Allowed Claims, and the Beneficiaries' ratable interests in the Liquidating Trust (the "Register"). The initial Register shall be delivered to the Plan Administrator by the Plan Administrator and shall be based on the list of holders of Claims maintained by the Debtors' Notice and Claims Agent as of the date hereof and prepared in accordance with the provisions of the Plan and the Confirmation Order. All references in this Agreement to holders of beneficial interests in the Liquidating Trust shall be read to mean holders of record as set forth in the Register maintained by the Plan Administrator and shall exclude any beneficial owner not recorded on such Register. The Plan Administrator shall cause

the Register to be kept at its office or at such other place or places as may be designated by the Plan Administrator from time to time.

5.2 Books and Records.

(a) On the date hereof, the Plan Administrator shall transfer and assign to the Liquidating Trust full title to, and the Liquidating Trust shall be authorized to take possession of, all of the books and records of the WLB Debtors and the Plan Administrator to the extent reasonably required to facilitate the liquidating purpose of the Liquidating Trust. The Liquidating Trust shall have the responsibility of storing and maintaining books and records transferred or accumulated hereunder until the Chapter 11 Cases are closed; provided, the Plan Administrator may, to the extent not prohibited by applicable law, abandon or destroy, without Bankruptcy Court order or notice to any party, any books and records deemed by the Plan Administrator, in its sole discretion, to be unnecessary for the administration of the Liquidating Trust. For the purpose of this Section 5.2, books and records include any computer-generated or computer-maintained books and records and computer data, as well as any electronically generated or maintained books and records or data, along with books and records of the WLB Debtors maintained by or in possession of third parties and all of the claims and rights of the WLB Debtors in and to their books and records, wherever located.

(b) Subject to the rights of the Plan Administrator to abandon or destroy books and records set forth in Section 5.2(a), the Plan Administrator also shall maintain, in respect of the Liquidating Trust and the Beneficiaries, books and records relating to the Liquidating Trust Assets and any income or proceeds realized therefrom and the payment of expenses of and claims against or assumed by the Liquidating Trust in such detail and for such period of time as may be necessary to enable it to make full and proper reports in respect thereof. Except as expressly provided in this Agreement, the Plan, or the Confirmation Order, or as may be required by applicable law (including securities law), nothing in this Agreement is intended to require the Liquidating Trust to file any accounting or seek approval of any court with respect to the administration of the Liquidating Trust, or as a condition for making any payment or distribution out of the Liquidating Trust Assets. Beneficiaries shall have the right upon [thirty (30)] days' prior written notice delivered to the Plan Administrator to inspect the Liquidating Trust's books and records, including the Register, provided such Beneficiary shall have entered into a confidentiality agreement in form and substance reasonably satisfactory to the Plan Administrator. Satisfaction of the foregoing condition notwithstanding, if (i) the Plan Administrator determines in good faith that the inspection of the Liquidating Trust's books and records, including the Register, by any Beneficiary would be detrimental to the Liquidating Trust or (ii) such Beneficiary is a defendant (or potential defendant) in a pending (or potential) action brought by the Liquidating Trust, the Liquidating Trust may deny such request for inspection. The Bankruptcy Court shall resolve any dispute between any Beneficiary and the Plan Administrator under this Section 5.2.

5.3 Distribution of Interim Reports. At least quarterly, until entry of a final decree closing the Chapter 11 Cases, the Liquidating Trust shall file, and distribute to Beneficiaries and the Office of the United States Trustee for the Southern District of Texas (the "U.S. Trustee"), reports (the "Liquidating Trust Reports") regarding the liquidation or other administration of the

Liquidating Trust Assets. After entry of a final decree closing the Chapter 11 Cases, the Liquidating Trust shall not be obligated to file Liquidating Trust Reports and, at least quarterly, shall distribute Liquidating Trust Reports to Beneficiaries only. Liquidating Trust Reports will include descriptions of: (a) assets and liabilities of the Liquidating Trust; (b) any distributions made and expenses paid pursuant to the Plan and this Agreement during the applicable quarter; (c) any changes to the Liquidating Trust Assets that have not been previously reported; and (d) any material action taken by the Plan Administrator in the performance of its duties under this Agreement that has not been previously reported.

5.4 Final Accounting of Plan Administrator. The Plan Administrator (or any such successor Plan Administrator) shall, within [ninety (90)] days after the termination of the Liquidating Trust or the dissolution, liquidation, resignation, or removal of the Plan Administrator, render an accounting containing the following information:

- (a) a description of the Liquidating Trust Assets;
- (b) a summarized accounting in sufficient detail of all gains, losses, receipts, disbursements, and other transactions in connection with the Liquidating Trust and the Liquidating Trust Assets during the Plan Administrator's term of service, including their source and nature;
- (c) separate entries for all receipts of principal and income;
- (d) the ending balance of all Liquidating Trust Assets as of the date of the accounting, including the Cash balance on hand and the name(s) and location(s) of the depository or depositories where the Cash is kept;
- (e) all known liabilities of the Liquidating Trust; and
- (f) all pending Retained Causes of Action.

5.5 Distribution of Accounting. A copy of the final accounting described in Section 5.4 above shall be made available to Beneficiaries and the U.S. Trustee upon request. The Plan Administrator shall serve notice on the Beneficiaries and the U.S. Trustee that the final accounting is complete and available for distribution.

5.6 U.S. Trustee Fees. All fees payable by the WLB Debtors for the period prior to the Plan Effective Date pursuant to section 1930 of title 28 of the United States Code shall be paid on the earlier of the date when due or the Plan Effective Date, or as soon as practicable thereafter. From and after the Plan Effective Date, the Liquidating Trust shall be liable for and shall pay the fees assessed against the chapter 11 estates under 28 U.S.C. § 1930 until entry of a final decree closing the Chapter 11 Cases. The U.S. Trustee shall not be required to file a request for payment of its quarterly fees, which shall be deemed an Administrative Claim against the WLB Debtors and their estates.

**ARTICLE VI
BENEFICIAL INTERESTS AND BENEFICIARIES**

6.1 Trust Beneficial Interests. The Plan Administrator shall establish beneficial interests in the Liquidating Trust in such number as the Plan Administrator shall determine in its sole discretion. The Purchaser shall be entitled to receive beneficial interests and shall be entitled to distributions in accordance with the application of the Liquidating Trust Assets set forth under the Plan and in Section [2.5] of this Agreement.

6.2 Interest Beneficial Only. Ownership of a beneficial interest in the Liquidating Trust shall not entitle any Beneficiary to any title in or to the Liquidating Trust Assets or to any right to call for a partition or division of the Liquidating Trust Assets or to require an accounting.

6.3 Evidence of Beneficial Interest. Ownership of a beneficial interest in the Liquidating Trust shall not be evidenced by any certificate, security, or receipt or in any other form or manner whatsoever, except as maintained on the books and records of the Liquidating Trust by the Plan Administrator, which may be the Register.

6.4 Exemption from Registration. The parties hereto intend that the rights of the holders of the beneficial interests arising under this Agreement shall not be “securities” under applicable laws, but none of the parties hereto represents or warrants that such rights shall not be securities or shall be entitled to exemption from registration under applicable securities laws. To the extent that any such rights constitute securities, the parties hereto intend for the exemption from registration provided by section 1145 of the Bankruptcy Code and by other applicable law to apply to their issuance under the Plan.

6.5 Transfers of Beneficial Interests. Beneficial interests in the Liquidating Trust shall be nontransferable except upon death of the interest holder or by operation of law. The Liquidating Trust shall not have any obligation to recognize any transfer of Claims occurring after the Distribution Record Date. Only those holders of Claims of record stated on the transfer ledgers as of the close of business on the Distribution Record Date, to the extent applicable, shall be entitled to be recognized for all purposes hereunder.

6.6 Absolute Owners. The Plan Administrator may deem and treat the Beneficiary reflected as the owner of a beneficial interest on the Register as the absolute owner thereof for the purposes of receiving distributions and payments on account thereof for federal and state income tax purposes and for all other purposes whatsoever.

6.7 Change of Address. After the Effective Date, a Beneficiary may select an alternative distribution address by serving a notice on the Plan Administrator, with such notice actually received by the Plan Administrator, identifying such alternative distribution address. Absent such notice, the Plan Administrator shall not recognize any such change of distribution address. Such notification shall be effective only upon receipt by the Plan Administrator.

6.8 Effect of Death, Dissolution, Incapacity, or Bankruptcy of Beneficiary. The death, dissolution, incapacity, or bankruptcy of a Beneficiary during the term of the Liquidating

Trust shall not operate to terminate the Liquidating Trust during the term of the Liquidating Trust nor shall it entitle the representative or creditors of the deceased, incapacitated, or bankrupt Beneficiary to an accounting or to take any action in any court or elsewhere for the distribution of the Liquidating Trust Assets or for a partition thereof nor shall it otherwise affect the rights and obligations of the Beneficiary under this Agreement or in the Liquidating Trust.

6.9 Standing. Except as expressly provided in this Agreement, the Plan, or the Confirmation Order, a Beneficiary does not have standing to direct the Plan Administrator to do or not to do any act or to institute any action or proceeding at law or in equity against any party upon or with respect to the Liquidating Trust Assets.

ARTICLE VII DISTRIBUTIONS

7.1 Distributions to Beneficiaries from Liquidating Trust Assets. All payments to be made by the Liquidating Trust to any Beneficiary shall be made only in accordance with the Plan, the Confirmation Order, and this Agreement and from the Liquidating Trust Assets net of the reserves established by the Plan Administrator for payment of expenses related to the actions of the Liquidating Trust and the Plan Administrator, if any, and only to the extent that the Liquidating Trust has sufficient Liquidating Trust Assets (or income and proceeds realized from the Liquidating Trust Assets) to make such payments in accordance with and to the extent provided for in the Plan, the Confirmation Order, and this Agreement; provided, however, that such distributions shall be required, subject to the limitations set forth in this Article VII, to be made at least annually.

7.2 Distributions; Withholding. The Plan Administrator shall make distributions to Beneficiaries in accordance with the Plan at such times and in such amounts as the Plan Administrator may determine; provided, that the Purchaser shall have consultation rights over the settlement of any Claims filed or asserted in the amount of \$[●] or more and reasonable consent rights with respect to any settlement of a Claim that results in the Allowance of such Claim in an amount greater than \$[●]. Distributions shall be made after appropriate reserves have been established to fund amounts required under the Plan and this Agreement (including the Indemnification Reserve and to pay the fees and expenses of the Plan Administrator and the Liquidating Trust, the “Required Reserve”); provided, in addition to the Required Reserve, the Liquidating Trust may retain and supplement from time to time a supplemental reserve (the “Supplemental Reserve”) in such amount: (a) as is otherwise reasonably necessary to meet contingent liabilities and to maintain the value of the Liquidating Trust Assets during the term of the Liquidating Trust; (b) to otherwise pay taxes of the Liquidating Trust and reasonable administrative expenses including, without limitation, the compensation and the reimbursement of reasonable, actual, and necessary costs, fees, and expenses (including attorneys’ fees and expenses, financial advisor fees and expenses, and disbursing agent fees and expenses) of the Plan Administrator in connection with the performance of its duties under this Agreement; and (c) to otherwise satisfy all other liabilities and claims of creditors of the Liquidating Trust incurred or assumed in respect of the Liquidating Trust (or to which the Liquidating Trust Assets are otherwise subject) in accordance with the Plan, the Confirmation Order, and this Agreement. All such distributions shall be made as provided and subject to any withholding, the Required

Reserve, or the Supplemental Reserve, as set forth in this Agreement, the Plan, or the Confirmation Order. Additionally, the Plan Administrator may withhold from amounts distributable to any Beneficiary any and all amounts, determined in the Plan Administrator's sole discretion, required to be withheld by applicable law, regulation, rule, ruling, directive, or other governmental requirement and any such amounts so withheld shall be deemed issued in satisfaction of such Claims for all purposes of the Plan, the Confirmation Order, and this Agreement.

7.3 No Distribution Pending Allowance. No payment or distribution shall be made with respect to any Claim to the extent it is Disputed unless and until such Disputed Claim becomes an Allowed Claim.

7.4 Disputed Claims Reserve.

(a) The Plan Administrator shall establish a disputed claims reserve for Disputed Claims, which shall be administered by the Plan Administrator (the "Disputed Claim Reserve"). The Plan Administrator shall reserve in Cash, for distribution on account of each Disputed Claim, the distribution due on account of the full asserted amount (or such lesser amount as may be estimated by the Court) with respect to each Disputed Claim as if such Disputed Claim were Allowed. The Plan Administrator will, in its sole discretion, distribute such amounts (net of any expenses, including any taxes relating thereto), as provided herein and in the Plan, as such Disputed Claims are resolved by Final Order, and such amounts will be distributable in respect of such Disputed Claims as such amounts would have been distributable had the Disputed Claims been Allowed Claims as of the date hereof. The Liquidating Trust will pay taxes on the taxable net income or gain allocable to Holders of Disputed Claims on behalf of such Holders and, when such Disputed Claims are ultimately resolved, Holders whose Disputed Claims are determined to be Allowed Claims will receive distributions from the Liquidating Trust net of the taxes that the Liquidating Trust previously paid on their behalf.

(b) To the extent that the property placed in the Disputed Claims Reserve consists of Cash, that Cash shall be deposited in an interest-bearing account. The Plan Administrator shall hold property in the Disputed Claims Reserve in trust for the benefit of the Holders of Claims ultimately determined to be Allowed.

7.5 Non-Cash Property. Any non-Cash property of the Liquidating Trust may be sold, transferred, or abandoned by the Plan Administrator. If, in the Plan Administrator's reasonable judgment, such property cannot be sold in a commercially reasonable manner, or the Plan Administrator believes, in good faith, that such property has no value to the Liquidating Trust, the Plan Administrator shall have the right to abandon or otherwise dispose of such property. Except in the case of fraud, willful misconduct, or gross negligence, no party in interest shall have a cause of action against the Plan Administrator or any director, officer, employee, consultant, agent, or professional of the Plan Administrator arising from or related to the disposition of non-Cash property in accordance with this Section.

7.6 Undeliverable Distributions. In the event that any distribution to a Beneficiary is returned to the Plan Administrator as undeliverable, no further distributions shall be made to

such Beneficiary unless and until the Plan Administrator determines such Beneficiary's then-current address, at which time all currently due missed distributions shall be made to such Beneficiary, without interest, as soon as reasonably practicable thereafter. Undeliverable distributions or unclaimed distributions shall remain in the possession of the Liquidating Trust until such time as a distribution becomes deliverable or Beneficiary accepts distribution, or such distribution reverts to the Liquidating Trust and shall not be supplemented with any interest, dividends, or other accruals of any kind. Nothing contained in the Plan or applicable law will require the Liquidating Trust to attempt to locate any Beneficiary.

7.7 Minimum Interim Distributions and Final Distributions. The Plan Administrator shall not be required to make distributions to any Beneficiary of Cash less than \$[250] in value except during the final distribution before the termination of the Liquidating Trust. If a Beneficiary would be entitled to receive less than \$[250] as of the time of a particular interim distribution, the Plan Administrator shall retain the interim distribution to combine with subsequent distributions to such Beneficiary so that such Beneficiary may eventually be entitled to a distribution of at least \$[250] in value. If any of the final distributions are (1) less than the postage costs that the Plan Administrator would incur in sending the final distribution to an applicable Beneficiary or (2) are undeliverable or are unclaimed distributions that revert to the Liquidating Trust, then the Plan Administrator shall promptly deliver such monies to the Purchaser prior to terminating the Liquidating Trust in accordance with Section 9.1.

7.8 Reversion. Any distribution under the Plan that is an unclaimed distribution for a period of [six (6)] months after distribution shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code and such unclaimed distribution shall become Liquidating Trust Assets and the Claim and/or interest of any Beneficiary or its successors with respect to such unclaimed distribution shall be released, settled, compromised, cancelled, discharged, and forever barred notwithstanding any applicable federal or state escheat, abandoned, or unclaimed property laws to the contrary. The provisions of the Plan regarding undeliverable distributions and Unclaimed Distributions shall apply with equal force to distributions that are issued by the Plan Administrator, notwithstanding any otherwise applicable federal or state escheat, abandoned, or unclaimed property law.

7.9 Time Bar to Cash Payments by Check. Checks issued by the Liquidating Trust on account of beneficial interests shall be null and void if not negotiated within [sixty (60)] days after the date of issuance thereof. Requests for the reissuance of any check that becomes null and void pursuant to the Plan and this Section 7.9 shall be made directly to the Plan Administrator by the Beneficiary to whom the check was originally issued. Any request in respect of such voided check shall be made in writing on or before the later of the [first anniversary of the Plan Effective Date] or the [first anniversary of the date on which the Claim at issue became an Allowed Claim]. After that date, all Claims in respect of void checks shall be discharged and forever barred and the proceeds of those checks shall revert in and become property of the Liquidating Trust as unclaimed property in accordance with section 347(b) of the Bankruptcy Code and be distributed as unclaimed property.

7.10 Compliance Matters. In connection with the Plan, to the extent applicable, the Plan Administrator shall comply with all tax withholding and reporting requirements that the

Plan Administrator determines are imposed on it by any governmental unit, and all distributions pursuant to the Plan shall be subject to such withholding and reporting requirements. Notwithstanding any provision in the Plan to the contrary, the Plan Administrator shall be authorized to take all actions it determines are necessary or appropriate to comply with such withholding and reporting requirements, including liquidating a portion of the distribution to be made under the Plan to generate sufficient funds to pay applicable withholding taxes, withholding distributions pending receipt of information necessary to facilitate such distributions, or establishing any other mechanisms it believes are reasonable and appropriate.

7.11 Distributions on Non-Business Days. Any payment or distribution due on a day other than a business day shall be made, without interest, on the next business day.

7.12 No Distribution in Excess of Allowed Amount of Claim. Notwithstanding anything to the contrary herein, no Holder of an Allowed General Unsecured Claim shall receive in respect of such Claim any distribution in excess of the Allowed amount of such Claim.

7.13 Setoff and Recoupment. Except as otherwise provided in the Plan, the Liquidating Trust, pursuant to the Bankruptcy Code (including section 553 of the Bankruptcy Code), applicable bankruptcy or non-bankruptcy law, or as may be agreed to by the Holder of a Claim, may set off against any Allowed Claim and the distributions to be made pursuant to the Plan on account of such Allowed Claim (before any distribution is made on account of such Allowed Claim), any Claims, rights, and Causes of Action of any nature that the Liquidating Trust may hold against the Holder of such Allowed Claim, to the extent such Claims, rights, or Causes of Action against such Holder have not been otherwise compromised or settled on or prior to the date hereof (whether pursuant to the Plan or otherwise); provided, that neither the failure to effect such a setoff nor the allowance of any Claim pursuant to the Plan shall constitute a waiver or release by the Liquidating Trust of any such Claims, rights, and Causes of Action that the Liquidating Trust may possess against such Holder.

ARTICLE VIII TAXES

8.1 Income Tax Status. Other than with respect to any Disputed Claims Reserve, consistent with Revenue Procedure 94-45, 1994-2 C.B. 684:

(a) The Liquidating Trust shall be treated as a liquidating trust pursuant to Treasury Regulation section 301.7701-4(d) and as a grantor trust pursuant to IRC sections 671-677. As such, the Beneficiaries will be treated as both the grantors and the deemed owners of the Liquidating Trust.

(b) The transfer of the Liquidating Trust Assets to the Liquidating Trust shall be treated as a deemed transfer of those assets from the WLB Debtors and their estates to the Beneficiaries followed by a deemed transfer by such Beneficiaries to the Liquidating Trust for federal income tax purposes.

8.2 Tax Returns. In accordance with IRC section 6012 and Treasury Regulation section 1.671-4(a), the Plan Administrator shall file with the IRS annual tax returns on IRS Form 1041. In addition, the Plan Administrator shall file in a timely manner such other tax returns, including any state and local tax returns, as are required by applicable law and pay any taxes shown as due thereon out of the Liquidating Trust Assets (or the income or proceeds thereof). Within a reasonable time following the end of the taxable year, the Liquidating Trust shall send to each Beneficiary a separate statement setting forth the Beneficiary's share of items of income, gain, loss, deduction or credit and will instruct each such Beneficiary to report such items on their federal income tax returns or to forward the appropriate information to their respective beneficial holders with instructions to report such items on their United States federal income tax returns. The Liquidating Trust may provide each Beneficiary with a copy of the Form 1041 or other applicable form for the Liquidating Trust (without attaching any other Beneficiary's Schedule K-1 or other applicable information form) along with such Beneficiary's Schedule K-1 or other applicable information form in order to satisfy the foregoing requirement. The Liquidating Trust shall allocate the taxable income, gain, loss, deduction, or credit of the Liquidating Trust with respect to each Beneficiary Pro Rata. For the avoidance of doubt, this Section 8.2 shall only apply to the Disputed Claims Reserve to the extent consistent with the intended tax treatment of the Disputed Claims Reserve set forth in Section 8.5.

8.3 Withholding of Taxes and Reporting Related to Liquidating Trust Operations. The Liquidating Trust shall comply with all withholding and reporting requirements that the Plan Administrator determines are imposed by any federal, state, local, or foreign taxing authority, and all distributions made by the Liquidating Trust shall be subject to any such withholding and reporting requirements. To the extent the Plan Administrator determines that the operation of the Liquidating Trust or the liquidation of the Liquidating Trust Assets creates a tax liability, the Liquidating Trust shall promptly pay such tax liability out of the Liquidating Trust Assets (or the income or proceeds thereof) and any such payment shall be considered a cost and expense of the operation of the Liquidating Trust payable without Bankruptcy Court order. The Liquidating Trust may reserve a sum, the amount of which shall be determined by the Plan Administrator, sufficient to pay the accrued or potential tax liability arising out of the operations of the Liquidating Trust or the operation of the Liquidating Trust Assets. The Plan Administrator, on behalf of the Liquidating Trust, may enter into agreements with taxing authorities or other governmental units for the payment of such amounts as may be withheld. Any federal, state, or local withholding taxes or other amounts required to be withheld under applicable law shall be deducted from distributions hereunder and treated as deemed distributions to the applicable Beneficiary. All Beneficiaries shall be required to provide any information necessary to effect the withholding of such taxes.

8.4 Valuations. As soon as practicable after the date hereof, the Plan Administrator shall make a good faith determination of the value of all of the Liquidating Trust Assets. The Plan Administrator shall establish appropriate means to apprise the Beneficiaries of such valuation and such valuation shall be used consistently by all parties (including, without limitation, the Liquidating Trust and the Beneficiaries) for all federal income tax purposes. The Plan Administrator also shall file (or cause to be filed) any other statements, returns, or disclosures relating to the Liquidating Trust that are required by any governmental unit.

8.5 Treatment of Disputed Claims Reserves. Notwithstanding any other provision of this Agreement to the contrary, subject to definitive guidance from the IRS or a court of competent jurisdiction to the contrary, the Liquidating Trust and Plan Administrator shall: (i) treat the Disputed Claims Reserve and the Liquidating Trust Assets allocable thereto, as “disputed ownership funds” governed by Treasury Regulation section 1.468B-9 by timely making an election, (ii) file such tax returns and pay such taxes as may be required consistent with such treatment, and (iii) to the extent permitted by applicable law, report consistently with the foregoing for state and local income tax purposes. All Beneficiaries shall report, for income tax purposes, consistent with the foregoing. In the event, and to the extent, any Cash retained as reserves on account of Disputed Claims is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets allocable to, or retained on account of, Disputed Claims, such taxes shall be (a) reimbursed from any subsequent Cash amounts retained on account of Disputed Claims, or (b) to the extent such Disputed Claims have subsequently been resolved, deducted from any amounts distributable by the Plan Administrator as a result of the resolutions of such Disputed Claims.

8.6 Expedited Determination of Taxes. The Liquidating Trust may request an expedited determination of taxes of the WLB Debtors and of the Liquidating Trust, including the reserves relating to Disputed Claims, under section 505(b) of the Bankruptcy Code for all returns filed for, or on behalf of, the WLB Debtors and the Liquidating Trust for all taxable periods through the termination of the Liquidating Trust.

ARTICLE IX TERMINATION OF LIQUIDATING TRUST

9.1 Termination of Liquidating Trust. The Plan Administrator shall be discharged and the Liquidating Trust shall be terminated, at such time as (a) all Disputed General Unsecured Claims have been resolved, (b) all of the Liquidating Trust Assets have been liquidated or otherwise disposed of as permitted under this Agreement and the Plan, (c) all duties and obligations of the Plan Administrator hereunder have been fulfilled, and (d) all distributions required to be made by the Plan Administrator under the Plan and this Agreement have been made; provided, however, that in no event shall the Liquidating Trust be terminated later than the term of the Liquidating Trust under Section 9.2 of this Agreement, as such term may be extended by an order of the Bankruptcy Court.

9.2 Maximum Term. The Liquidating Trust will terminate as soon as practicable, but in no event later than the third anniversary of the Plan Effective Date; provided, that, on or after the date that is six (6) months prior to such termination (or, if any extensions are in effect pursuant to this Section 9.2, then on or after the date that is six (6) months prior to the termination date taking into account any such extensions), the Bankruptcy Court, upon motion by the Plan Administrator, may extend the term of the Liquidating Trust for a fixed period (together with any prior extensions, not to exceed [three (3)] years in the aggregate), upon a finding that the extension is necessary to the liquidating purpose of the Liquidating Trust; provided, however, that no extension shall be effective unless the Liquidating Trust receives advice of counsel or a favorable ruling from the IRS that any further extension would not adversely affect the status of the trust as a liquidating trust for federal income tax purposes.

9.3 Events Upon Termination. At the conclusion of the term of the Liquidating Trust, the Plan Administrator shall distribute the remaining Liquidating Trust Assets, if any, to the Purchaser, in accordance with the Plan, the Confirmation Order, and this Agreement.

9.4 Winding Up, Discharge, and Release of the Plan Administrator. For the purposes of winding up the affairs of the Liquidating Trust at the conclusion of its term, the Plan Administrator shall continue to act as Plan Administrator until its duties under this Agreement have been fully discharged, its role as Plan Administrator is otherwise terminated under this Agreement and the Plan, or the Liquidating Trust terminates in accordance with this Agreement. Upon a motion by the Plan Administrator, the Bankruptcy Court may enter an order relieving the Plan Administrator, its agents, and employees of any further duties, discharging and releasing the Plan Administrator and releasing its bond, if any.

ARTICLE X MISCELLANEOUS PROVISIONS

10.1 Amendments. The Plan Administrator, in consultation with the Purchaser, may modify, supplement, or amend this Agreement but only to clarify any ambiguity or inconsistency, or render this Agreement in compliance with its stated tax purposes, and only if such amendment does not materially and adversely affect the interests, rights, treatment, or distributions of any Beneficiaries, in a manner that is not inconsistent with the Plan or the Confirmation Order.

10.2 Waiver. No failure by the Liquidating Trust or the Plan Administrator to exercise or delay in exercising any right, power, or privilege hereunder shall operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege hereunder preclude any further exercise thereof, or of any other right, power, or privilege.

10.3 Cumulative Rights and Remedies. The rights and remedies provided in this Agreement are cumulative and are not exclusive of any rights under law or in equity.

10.4 No Bond Required. Notwithstanding any state law to the contrary, the Plan Administrator (including any successor Plan Administrator) shall be exempt from giving any bond or other security in any jurisdiction.

10.5 Irrevocability. This Agreement and the Liquidating Trust created hereunder shall be irrevocable, except as otherwise expressly provided in this Agreement.

10.6 Tax Identification Numbers. The Plan Administrator may require any Beneficiary to furnish to the Plan Administrator its social security number or employer or taxpayer identification number as assigned by the IRS and the Plan Administrator may condition any distribution to any Beneficiary upon the receipt of such identification number.

10.7 Relationship to the Plan. The principal purpose of this Agreement is to aid in the implementation of the Plan and, therefore, this Agreement incorporates and is, in all respects, subject to the provisions of the Plan and the Confirmation Order. In the event that any provision of this Agreement is found to be inconsistent with a provision of the Plan or the Confirmation

Order, the provisions of the Plan or the Confirmation Order, as applicable, shall control. Notwithstanding anything to the contrary in this Agreement, the Liquidating Trust, and the Beneficiaries shall be bound by the terms of the Plan and, accordingly, shall not commence any proceeding with respect to any Cause of Action released, enjoined, and/or exculpated pursuant to the Plan.

10.8 Division of Liquidating Trust. Under no circumstances shall the Plan Administrator have the right or power to divide the Liquidating Trust unless authorized to do so by the Bankruptcy Court.

10.9 Applicable Law. This Liquidating Trust shall be governed by and construed in accordance with the laws of the State of Delaware, without giving effect to rules governing the conflict of laws.

10.10 Retention of Jurisdiction. Notwithstanding the occurrence of the Plan Effective Date, and to the fullest extent permitted by law, the Bankruptcy Court shall retain exclusive jurisdiction over the Liquidating Trust after the Plan Effective Date, including, without limitation, jurisdiction to resolve any and all controversies, suits, and issues that may arise in connection therewith, including, without limitation, this Agreement, or any entity's obligations incurred in connection herewith, including without limitation, any action against the Plan Administrator or any professional retained by the Plan Administrator, in each case in its capacity as such. Each party to this Agreement and each Beneficiary of the Liquidating Trust hereby irrevocably consents to the exclusive jurisdiction of the Bankruptcy Court in any action to enforce, interpret, and/or construe any provision of this Agreement or of any other agreement or document delivered in connection with this Agreement, and also hereby irrevocably waives any defense of improper venue, *forum non conveniens*, or lack of personal jurisdiction to any such action brought in the Bankruptcy Court. Each party further irrevocably agrees that any action to enforce, interpret, or construe any provision of this Agreement will be brought only in the Bankruptcy Court. Each party hereby irrevocably consents to the service by certified or registered mail, return receipt requested, of any process in any action to enforce, interpret or construe any provision of this Agreement.

10.11 Severability. In the event that any provision of this Agreement or the application thereof to any person or circumstance shall be determined by the Bankruptcy Court to be invalid or unenforceable to any extent, the remainder of this Agreement, or the application of such provision to persons or circumstance, other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and such provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

10.12 Limitation of Benefits. Except as otherwise specifically provided in this Agreement, the Plan or the Confirmation Order, nothing herein is intended or shall be construed to confer on or to give any person other than the parties hereto and the Beneficiaries any rights or remedies under or by reason of this Agreement.

10.13 Notices. All notices, requests, demands, consents, and other communications hereunder shall be in writing and shall be deemed to have been duly given to a person, if

delivered in person or if sent by overnight mail, registered mail, certified mail, or regular mail, with postage prepaid, to the following addresses:

If to the Plan Administrator:

[•]

with a copy to:

[•]

If to a Beneficiary:

To the name and mailing address set forth in the Register with respect to such Beneficiary.

The parties may designate in writing from time to time other and additional places to which notices may be sent.

10.14 Further Assurances. From and after the Plan Effective Date, the parties hereto covenant and agree to execute and deliver all such documents and notices and to take all such further actions as may reasonably be required from time to time to carry out the intent and purposes of this Agreement, and to consummate the transactions contemplated hereby.

10.15 Integration. This Agreement, the Plan, and the Confirmation Order constitute the entire agreement with, by and among the parties thereto relating to any transaction contemplated hereunder, and there are no representations, warranties, covenants, or obligations except as set forth herein, in the Plan and in the Confirmation Order. This Agreement, together with the Plan and the Confirmation Order, supersede all prior and contemporaneous agreements, understandings, negotiations, and discussions, written or oral, of the parties hereto, relating to any transaction contemplated hereunder.

10.16 Interpretation. The enumeration and Section headings contained in this Agreement are solely for convenience of reference and shall not affect the meaning or interpretation of this Agreement or of any term or provision hereof. Unless context otherwise requires, whenever used in this Agreement the singular shall include the plural and the plural shall include the singular, and words importing the masculine gender shall include the feminine and the neuter, if appropriate, and vice versa, and words importing persons shall include partnerships, associations, and corporations. The words herein, hereby, and hereunder and words with similar import, refer to this Agreement as a whole and not to any particular Section or subsection hereof unless the context requires otherwise. Any reference to the "Plan Administrator" shall be deemed to include a reference to the "Liquidating Trust" and any reference to the "Liquidating Trust" shall be deemed to include a reference to the "Plan Administrator" except for the references in Sections 4.1 and 4.2, and such other provisions in which the context otherwise requires.

10.17 Counterparts. This Agreement may be signed by the parties hereto in counterparts, which, when taken together, shall constitute one and the same document.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.]

IN WITNESS WHEREOF, the parties hereto have either executed and acknowledged this Agreement, or caused it to be executed and acknowledged on their behalf by their duly authorized officers or representatives, all as of the date first above written.

WLB DEBTORS:

WESTMORELAND COAL COMPANY
(on behalf of itself and certain of its Debtor affiliates set forth in the preamble of this Agreement)

By: _____
Name:
Title:

PLAN ADMINISTRATOR:

[•]

By: _____
Name:
Title:

EXHIBIT J

Schedule of Transferred Causes of Action

Pursuant to the Plan, on the Plan Effective Date, the WLB Debtors will transfer all claims (as defined in section 105(5) of the Bankruptcy Code), causes of action, defenses, counter-claims, and other rights relating to the following:

- All Avoidance Actions owned by those WLB Debtors that sell any assets to the Purchaser pursuant to the Sale Transaction Documentation
- All Causes of Action relating to any of the Transferred Assets
- All Causes of Action relating to any of the Assigned Contracts and Leases
- Those litigations to which the WLB Debtors are a party as set forth in the table on the following page.

Debtor	Party Names	Debtor Position	Caption of Suit	Case Number
Buckingham Coal Company, LLC	Floyd Cozort	Defendant	Floyd Cozort v Buckingham Coal Company, LLC and Westmoreland Resource Partners, LP	2:18-cv-00814
Buckingham Coal Company, LLC	United States of America	Defendant	United States of America v State of Ohio; Buckingham Coal Company	No. 2:11-cv-00383 No. 13-4362
Dakota Westmoreland Corporation	Ottertail Power Company	Defendant	Dispute of Invoice No. 2016027, 2015 Section 8 Calculation under the Coyote Plant Coal Agreement	
Western Energy Company	Michael Ramsey, deceased, by and through his personal representative, Donna Ramsey, on behalf of the estate and heirs of Michael Ramsey	Defendant	Michael Ramsey, deceased, by and through his personal representative, Donna Ramsey, on behalf of the estate and heirs of Michael Ramsey v. Western Energy Company, a Montana corporation; Westmoreland Mining, LLC, a Delaware LLC; Westmoreland Coal Company, a Delaware corporation; Ed Buchholz; Nora Buchholz; and DOES 1-5	DV 18-0375
Western Energy Company	Mine Safety and Health Administration	Defendant	104(a) Citation No. 9024385; 104(d)91) Citation No. 9024386	
Western Energy Company	Montana Department of Environmental Quality	Defendant	Montana Environmental Information Center and Sierra Club v. Montana Department of Environmental Quality and Western Energy Company on appeal from the Montana First Judicial District Court, Lewis and Clark County, Hon. Kathy Seeley, Case No. CDV 12-1075	DA 18-0110
Western Energy Company	Montana Environmental Information Center and Sierra Club	Defendant	In the Matter of: Appeal Amendment AM4 Western Energy Company, Rosebud Strip Mine Area B Permit No. C1984003B	Case No. BER 2016-03 SM
Western Energy Company	Montana Environmental Information Center and Sierra Club	Defendant	Montana Environmental Information Center and Sierra Club v. Montana Department of Environmental Quality and Western Energy Company on appeal from the Montana First Judicial District Court, Lewis and Clark County, Hon. Kathy Seeley, Case No. CDV 12-1075	DA 18-0110
Western Mining Company, LLC	Michael Ramsey, deceased, by and through his personal representative, Donna Ramsey, on behalf of the estate and heirs of Michael Ramsey	Defendant	Michael Ramsey, deceased, by and through his personal representative, Donna Ramsey, on behalf of the estate and heirs of Michael Ramsey v. Western Energy Company, a Montana corporation; Westmoreland Mining, LLC, a Delaware LLC; Westmoreland Coal Company, a Delaware corporation; Ed Buchholz; Nora Buchholz; and DOES 1-5	DV 18-0375
Westmoreland Coal Company	Government of Canada, Government of Alberta, Government of Saskatchewan	Plaintiff	NAFTA Claim	
Westmoreland Coal Company	Michael Baisden	Defendant	Notification of Violation of Specific Safety Requirement	Claim Number: 17-139280
Westmoreland Coal Company	Michael Ramsey, deceased, by and through his personal representative, Donna Ramsey, on behalf of the estate and heirs of Michael Ramsey	Defendant	Michael Ramsey, deceased, by and through his personal representative, Donna Ramsey, on behalf of the estate and heirs of Michael Ramsey v. Western Energy Company, a Montana corporation; Westmoreland Mining, LLC, a Delaware LLC; Westmoreland Coal Company, a Delaware corporation; Ed Buchholz; Nora Buchholz; and DOES 1-5	DV 18-0375
Westmoreland Coal Company	Philippine Commission on Human Rights	Defendant	National Inquiry on the Impact of Climate Change on the Human Rights of the Filipino People and the Responsibility therefor, if any, of the "Carbon Majors"	CHR-NI-2016-0001
Westmoreland Resources, Inc.	Crow Tribe of Indians	Defendant	Archaeological Resource Protection Act	
Westmoreland Resources, Inc.	Mine Safety and Health Administration	Defendant	Various Citations and Orders - WEST 2017-0314, WEST 2017-0315, WEST 2017-0355, WEST 2017-0356, WEST 2015-630, WEST 2015-756	
Westmoreland Resources, Inc.	United States Department of Interior Bureau of Indian Affairs	Defendant	Archaeological Resource Protection Act	

EXHIBIT K

Schedule of Retained Causes of Action

Pursuant to the Plan, on the Plan Effective Date, the WLB Debtors will retain all claims (as defined in section 105(5) of the Bankruptcy Code), causes of action, defenses, counter-claims, and other rights relating to the following:

- All rights relating to the D&O Policies, including, without limitation, Causes of Action against insurance carriers, reinsurance carriers, insurance brokers, underwriters, occurrence carriers, or surety bond issuers relating to coverage, indemnity, contribution, reimbursement, or any other matters
- The WLB Debtors' rights under the Plan, the Sale Transaction Documentation, and similar documents
- All Avoidance Actions not transferred to the Purchaser

EXHIBIT L

Advisory Services Agreements

This exhibit shall be provided in a future revised version of the Plan Supplement that shall be filed prior to the Confirmation Hearing.