

Exhibit C

**NOTICE OF CESSATION OF BENEFIT ACCRUALS
FOR THE WESTMORELAND ELKOL-SORENSEN MINE PENSION PLAN**

PLAN NAME: Westmoreland Elkol-Sorenson Mine Pension Plan (007)
PLAN SPONSOR: Westmoreland Coal Company
Employer Identification No.: 23-1128670
CONTACT FOR QUESTIONS: Elizabeth Martinez
DATE: January 23, 2019

This Notice is directed to the United Mine Workers of America, International Union, plan participants, retired participants, deferred vested participants, beneficiaries of deceased participants and alternate payees under any applicable qualified domestic relations order of the Westmoreland Elkol-Sorenson Mine Pension Plan (the "plan") who earned benefits under the plan pursuant to Section 204(h) of the Employee Retirement Income Security Act ("ERISA").

This Notice is to inform you that the plan will be frozen effective March 10, 2019. A plan amendment will be adopted effective on March 10, 2019, under which benefit accruals will cease in accordance with Section 204(h) of ERISA. This means that active participants in the plan will not accrue any further benefits under the plan on and after March 10, 2019. Similarly, no employees will become participants in the plan on or after March 10, 2019. If you have already retired under the plan, or are a beneficiary of a deceased participant, you will continue to receive your current benefits without any change.

This notice is being furnished in accordance with Section 204(h) of ERISA. For further information concerning the cessation of benefit accruals and the freezing of participation in the plan, please contact the person shown above at 720-440-6389. You may also request the current summary plan description for the plan through the contact person listed above.

