

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

WESTMORELAND COAL COMPANY, *et al.*,¹
Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Joint Administration Requested)

**APPLICATION OF WHEELER MACHINERY CO. FOR ALLOWANCE AND
PAYMENT OF ADMINISTRATIVE CLAIMS AND RESERVATION OF RIGHTS**

COMES NOW Wheeler Machinery Co. d/b/a Wheeler CAT (“**Wheeler**”), by its undersigned counsel, and respectfully applies for entry of an order pursuant to sections 365, 503 and 507 of title 11 of the United States Code (the “**Bankruptcy Code**”) allowing Wheeler: (1) an administrative claim in the amount of \$992.22 for parts and other products sold pursuant to the VMI Agreement (as defined herein) with regard to Westmoreland Mining, LLC (“**Westmoreland Mining**”), and/or Westmoreland Kemmerer, LLC (“**Kemmerer**”), and/or the WLB Debtors (as defined herein); and (2) allowing Wheeler an administrative claim in the amount of \$1,094,698.34 for parts and other products sold, services rendered, and equipment rented to Kemmerer. In support thereof, Wheeler respectfully represents as follows:

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 157. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).
2. Venue is proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

¹ Due to the large number of debtors in these chapter 11 cases, 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 claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland.

3. On October 9, 2018 (“**Petition Date**”), each of the debtors (collectively, the “**Debtors**”) in the above captioned case filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered.

4. The Debtors continue to operate their businesses and manage their respective bankruptcy estates as debtors-in-possession pursuant to 11 U.S.C. §§ 1107(a) and 1108.

BASIS FOR RELIEF

5. Sections 503(a) and 503(b)(1)(A) of the Bankruptcy Code provide that “[a]n entity may timely file a request for payment of an administrative expense” and “[a]fter notice and a hearing, there shall be allowed, administrative expenses . . . including . . . the actual, necessary costs and expenses of preserving the estate.” The Bankruptcy Code further provides that such “administrative expenses allowed under section 503(b)” are accorded priority treatment. *See* 11 U.S.C. § 507(a).

6. To qualify as an administrative expense under Bankruptcy Code § 503(b)(1)(A), the claim must “arise from a transaction with the debtor-in-possession” and be “beneficial to the debtor-in-possession in the operation of the business.” *In re ATP Oil & Gas Corp.*, 2014 Bankr. LEXIS 1050 at *8 (Bankr. S.D. Tx. March 18, 2014) (quoting *In re Jartran, Inc.*, 732 F.2d 584, 587 (7th Cir. 1984)). Specifically, such “actual and necessary costs should include costs ordinarily incident to operation of a business,” and “do not have to relate solely to the continuation of the business as a going concern, but can also aid the debtor in achieving an orderly liquidation or abandonment.” *Id.* at 8-9 (quoting, in part, *Reading v. Brown*, 391 U.S. 471, 483 (1968)).

VMI Agreement Claim

7. On March 2, 2019, the Court entered the *Order Confirming the Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of Its Debtor Affiliates* [Docket No. 1561] (the “**WLB Confirmation Order**”) confirming the *Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of Its Debtor Affiliates* (with all supplements and exhibits thereto, the “**WLB Plan**”) of the WLB Debtors (as defined therein), which Plan Effective Date (as defined therein) occurred on March 15, 2019.

8. Related thereto, the WLB Debtors have indicated in numerous pleadings, most recently the *Third Supplemental Notice of (A) Executory Contracts and Unexpired Leases to be Assumed or Assumed and Assigned by Westmoreland Coal Company and Certain of its Debtor Affiliates Pursuant to the Plan, (B) Cure Costs, If Any, and (C) Related Procedures In Connection Therewith* [Docket No. 1606] (the “**Supplemental Notice**”), their intent to assume and/or assume and assign certain executory contracts and unexpired leases, including the following: *Vendor Managed Inventory Agreement* (the “**VMI Agreement**”), which is asserted as between Westmoreland Mining and Wheeler; and *Trade Agreement – 1/2/19* (the “**Trade Agreement**”), which is asserted as between Westmoreland Coal Company and Wheeler.

9. The WLB Plan provides that claimants must submit requests for payment of Administrative Claims (as defined therein) by the Initial Administrative Claims Bar Date, which was January 25, 2019, and subsequently by the Supplemental Administrative Claims Bar Date, which is thirty (30) days after the Plan Effective Date, or April 14, 2019.

10. Wheeler previously filed an *Application of Wheeler Machinery Co. for Allowance and Payment of Administrative Claim* on January 25, 2019 [Dkt. No. 1152], asserting that the

amount due to Wheeler and remaining unpaid under the VMI Agreement for parts and other products provided between the Petition Date and January 4, 2019 approximated \$45,315.95.

11. Pursuant to the Supplemental Administrative Claims Bar Date, the amount due to Wheeler and remaining unpaid for such parts and other products sold pursuant to the VMI Agreement from the Petition Date through April 12, 2019 approximates \$992.22 (the “**VMI Agreement Claim**”), as provided for in the itemized list of invoices attached hereto as **Exhibit A**. Amounts continue to accrue and remain unpaid with regard to the VMI Agreement.

12. The VMI Agreement Claim satisfies the requirements for allowance as an administrative claim. The amounts due arise from post-petition transactions between Wheeler and Westmoreland Mining and/or Kemmerer and/or the WLB Debtors. Furthermore, the parts and other products sold by Wheeler to the same, which give rise to the claim, benefited the foregoing parties in the operation of their businesses.

Kemmerer Claim

13. Prior to and continuing after the Petition Date, Wheeler sold parts and other products, rendered services, and rented equipment to Kemmerer. The aggregate amount currently due and owing for such parts and other products sold, services rendered and equipment rented from the Petition Date through April 12, 2019 amounts to \$1,094,698.34, as provided for in the itemized list of invoices attached hereto as **Exhibit B** (the “**Kemmerer Claim**”). According to Wheeler’s current estimates, approximately \$526,706.11 of the Kemmerer Claim is or will soon be past due. Amounts continue to accrue and remain unpaid with regard to parts and other products sold, services rendered and equipment rented to Kemmerer by Wheeler.

14. The Kemmerer Claim satisfies the requirements for allowance as an administrative claim. The amounts due arise from post-petition transactions between Wheeler and Kemmerer, and the parts and other products sold, services rendered and equipment rented by Wheeler to the same, which give rise to the claim, benefited Kemmerer in the operation of its business. Furthermore, and with respect to amounts due in connection with rental agreements between Wheeler and Kemmerer, all such obligations arose on or after sixty (60) days after the Petition Date, or December 8, 2018. Consequently, Kemmerer is required to perform its obligations under these rental agreements and pay such rents and other amounts due thereunder in accordance with Section 365(d)(5) of the Bankruptcy Code.

Reservation of Rights

15. Wheeler hereby reserves the right to amend this request for allowance and payment of administrative claims, whether such claim is asserted herein or not, should additional information become available warranting such action. Wheeler further reserves all of its rights, claims, defenses, and remedies under the Bankruptcy Code and other applicable law with respect to the same.

WHEREFORE, based upon the foregoing, and for good cause shown, Wheeler respectfully requests that this Court enter an Order in the form attached hereto as **Exhibit C**:

- A. Approving this Application and allowing Wheeler an administrative claim in the amount of the VMI Agreement Claim, or \$992.22;
- B. Directing Westmoreland Mining and/or Kemmerer and/or the WLB Debtors to make payment of the VMI Agreement Claim to Wheeler within ten (10) days following entry of the Order approving this Application;

- C. Approving this Application and allowing Wheeler an administrative claim against Kemmerer in the amount of the Kemmerer Claim, or \$1,094,698.34;
- D. Directing Kemmerer to make payment of the Kemmerer Claim to Wheeler within ten (10) days following entry of the Order approving this Application; and
- E. Granting such other and further relief as this Court may find just and proper.

Dated: April 12, 2019

Respectfully submitted,

/s/ Cullen D. Speckhart

Cullen D. Speckhart (TX Bar No. 2158405)

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CERTIFICATE OF SERVICE

I hereby certify that on this 12th day of April, 2019, a true and correct copy of the foregoing was served electronically via the court's ECF noticing system on all parties registered to receive notice and was also served by first class mail, postage prepaid and electronic mail to the WLB Debtors in accordance with the WLB Confirmation Order and WLB Plan.²

/s/ Cullen D. Speckhart _____

² Based on a review of Schedule 3 to the RSA (as defined in the WLB Confirmation Order and WLB Plan) included in the order entered on December 18, 2018 [Dkt. No. 841], no parties are listed as Consenting Stakeholder Notice Parties therein.

EXHIBIT A

Invoice Date	Invoice	Document	PO	Invoice Amount	Due Date	Comment
3/28/2019	PS0000788062	42C000844	966772	\$ 8,800.65	4/27/2019	VMI AGREEMENT
4/3/2019	PS0000790558	42C000845	967587	\$ 2,512.57	5/3/2019	VMI AGREEMENT
4/4/2019	PC0000074502	42R000127	967844	\$ (2,143.05)	5/4/2019	VMI AGREEMENT
4/4/2019	PS0000791105	42C000846	967844	\$ 4,659.90	5/4/2019	VMI AGREEMENT
4/5/2019	PC0000074550	42R000125	966772	\$ (2,358.36)	5/5/2019	VMI AGREEMENT
4/9/2019	PC0000074634	42R000117	1063722	\$ (9,099.56)	5/9/2019	VMI AGREEMENT
4/9/2019	PC0000074635	42R000122	963110	\$ (1,379.93)	5/9/2019	VMI AGREEMENT
TOTAL				\$ 992.22		

EXHIBIT B

Invoice Date	Invoice	Document	PO	Invoice Amount	Due Date	Comment
11/14/2018	PS0000734486	SLC055435	944624	\$ 5.97	12/14/2018	PAST DUE
11/20/2018	PC0000068957	SLR116089	947552	\$ (11.42)	12/20/2018	PAST DUE
11/20/2018	PC0000068961	SLR116095	940073	\$ (2.53)	12/20/2018	PAST DUE
12/4/2018	SS0000201619	SW0084I	GOODWILL CLAIM	\$ 28,654.43	1/3/2019	PAST DUE
12/6/2018	PC0000069558	SLR116397	949454	\$ (682.88)	1/5/2019	PAST DUE
12/11/2018	PS0000744984	SLC047440B	941022	\$ 301.39	1/10/2019	PAST DUE
12/12/2018	SS0000202502	SL42957		\$ 234.51	1/11/2019	PAST DUE
12/12/2018	SS0000202509	SL43056		\$ 4,221.03	1/11/2019	PAST DUE
12/14/2018	PC0000069922	SLR116646	944592	\$ (20.83)	1/13/2019	PAST DUE
12/28/2018	PC0000070417	SLR116951	953673	\$ (10.42)	1/27/2019	PAST DUE
12/28/2018	PC0000070423	SLR116966	931126	\$ (916.27)	1/27/2019	PAST DUE
12/28/2018	SS0000204750	SL43859		\$ 1,317.90	1/27/2019	PAST DUE
1/3/2019	PC0000070740	SLR117129	921401	\$ (6,924.18)	2/2/2019	PAST DUE
1/7/2019	PC0000070842	SLR117179	954548	\$ (1,082.88)	2/6/2019	PAST DUE
1/11/2019	PC0000071065	SLR117326	955537	\$ (30.81)	2/10/2019	PAST DUE
1/11/2019	PS0000756414	SLC080423	956224	\$ 269.76	2/10/2019	PAST DUE
1/16/2019	PC0000071260	SLR117410	955969	\$ (688.16)	2/15/2019	PAST DUE
1/16/2019	PS0000758196	SLC079475	955784	\$ 1,992.78	2/15/2019	PAST DUE
1/16/2019	PS0000758197	SLC081586	956763	\$ 1,888.68	2/15/2019	PAST DUE
1/16/2019	PS0000758199	SLC081914	956971	\$ 375.06	2/15/2019	PAST DUE
1/16/2019	PS0000758200	SLC081948	957006	\$ 501.90	2/15/2019	PAST DUE
1/16/2019	SS0000206925	SL43992		\$ 938.02	2/15/2019	PAST DUE
1/16/2019	SS0000206962	SL44361		\$ 443.68	2/15/2019	PAST DUE
1/16/2019	SS0000206964	SL44374		\$ 369.74	2/15/2019	PAST DUE
1/16/2019	SS0000206965	SL44227		\$ 1,848.66	2/15/2019	PAST DUE
1/16/2019	SS0000206966	SL44343		\$ 1,425.00	2/15/2019	PAST DUE
1/16/2019	SS0000206967	SL44474		\$ 1,082.91	2/15/2019	PAST DUE
1/31/2019	PS0000764281	SLC087020	959584	\$ 1.76	3/2/2019	PAST DUE
1/31/2019	PS0000764282	SLC087084	959641	\$ 557.97	3/2/2019	PAST DUE
1/31/2019	SS0000208852	SL4232C	981052	\$ 24,346.92	3/2/2019	PAST DUE
1/31/2019	SS0000208853	SL4318A	985525	\$ 66,432.98	3/2/2019	PAST DUE
2/1/2019	PC0000071871	SLR117767	958694	\$ (105.00)	3/3/2019	PAST DUE
2/4/2019	PC0000071943	SLR117808	933496	\$ (1,988.19)	3/6/2019	PAST DUE
2/4/2019	PS0000765448	SLC087863	959961	\$ 157.94	3/6/2019	PAST DUE
2/5/2019	PC0000071993	SLR117844	950812	\$ (173.98)	3/7/2019	PAST DUE
2/5/2019	PC0000071994	SLR117845	950219	\$ (125.47)	3/7/2019	PAST DUE
2/5/2019	PC0000071995	SLR117846	853015	\$ (2,294.79)	3/7/2019	PAST DUE
2/5/2019	PC0000071996	SLR117847	866618	\$ (992.98)	3/7/2019	PAST DUE
2/5/2019	PC0000071997	SLR117848	934414	\$ (115.15)	3/7/2019	PAST DUE
2/5/2019	PS0000766181	SLC085959	959019	\$ 3,734.02	3/7/2019	PAST DUE
2/5/2019	PS0000766182	SLC085963	959036	\$ 2,308.80	3/7/2019	PAST DUE
2/5/2019	PS0000766183	SLC085967	959041	\$ 1,263.32	3/7/2019	PAST DUE
2/5/2019	PS0000766184	SLC086320	959275	\$ 601.55	3/7/2019	PAST DUE
2/5/2019	PS0000766185	SLC087990	959994	\$ 812.73	3/7/2019	PAST DUE
2/5/2019	PS0000766186	SLC088009	959960	\$ 1,661.92	3/7/2019	PAST DUE
2/5/2019	PS0000766187	SLC088195	960159	\$ 4,784.22	3/7/2019	PAST DUE
2/5/2019	PS0000766188	SLC088209	960159	\$ 341.80	3/7/2019	PAST DUE
2/5/2019	PS0000766189	SLC088487	960301	\$ 809.33	3/7/2019	PAST DUE
2/5/2019	PS0000766190	SLC088576	960348	\$ 1,503.29	3/7/2019	PAST DUE
2/5/2019	PS0000766191	SLC088591	960356	\$ 5,775.00	3/7/2019	PAST DUE
2/5/2019	SS0000209390	SL45296		\$ 1,331.03	3/7/2019	PAST DUE
2/7/2019	SS0000209754	SL45259		\$ 6,804.48	3/9/2019	PAST DUE
2/8/2019	SS0000209922	SW02181	960974 000 OP	\$ 39,249.16	3/10/2019	PAST DUE
2/11/2019	ACH18309	SW01432		\$ (4,649.02)	3/13/2019	PAST DUE
2/11/2019	PS0000768100	SLC090009	961129	\$ 1,532.64	3/13/2019	PAST DUE
2/18/2019	PS0000771103	SLC092680	962151	\$ 34.92	3/20/2019	PAST DUE
2/18/2019	RS0000118952	C6200105	294053 000 OS	\$ 2,412.65	3/20/2019	RENTAL AGREEMENT - PAST DUE
2/19/2019	PS0000771726	SLC092899	962219	\$ 235.48	3/21/2019	PAST DUE

2/19/2019	SS0000211007	SL45766	.	\$	813.41	3/21/2019	PAST DUE
2/26/2019	PC0000072884	SLR118383	961599	\$	(2,283.98)	3/28/2019	PAST DUE
3/4/2019	PC0000073113	SLR118489	953395	\$	(0.43)	4/3/2019	PAST DUE
3/4/2019	PC0000073117	SLR118493	893046	\$	(248.31)	4/3/2019	PAST DUE
3/6/2019	PC0000073236	SLR118550	953306	\$	(67.34)	4/5/2019	PAST DUE
3/11/2019	ACH18585	SL44953		\$	4,999.73	4/10/2019	PAST DUE
3/12/2019	PC0000073528	SLR118734	900976	\$	(9.82)	4/11/2019	PAST DUE
3/12/2019	PS0000780994	SLC098327	964167	\$	24,964.03	4/11/2019	PAST DUE
3/12/2019	SS0000213953	SL46867	.	\$	2,662.08	4/11/2019	PAST DUE
3/12/2019	SS0000214019	SL46479	1002333	\$	3,191.63	4/11/2019	PAST DUE
3/13/2019	SS0000214136	SW02294	354440-000-OS	\$	15,750.00	4/12/2019	PAST DUE
3/13/2019	SS0000214140	SW01000	352903 000 OS	\$	181,011.92	4/12/2019	PAST DUE
3/13/2019	SS0000214180	SW02275	352903 000 OS	\$	104,172.82	4/12/2019	PAST DUE
3/15/2019	ACH18623	SL44042		\$	8,995.32	4/14/2019	
3/15/2019	ACH18624	SLC087856		\$	(16.20)	4/14/2019	
3/18/2019	RS0000120544	C6200106	294053 000 OS	\$	2,412.65	4/17/2019	RENTAL AGREEMENT
3/18/2019	SS0000214760	SL47151	.	\$	1,626.82	4/17/2019	
3/18/2019	SS0000214808	SL47286	.	\$	2,278.71	4/17/2019	
3/18/2019	SS0000214843	SL47064	.	\$	961.31	4/17/2019	
3/19/2019	RC0000009248	C62001041	294053 000 OS	\$	(485.12)	4/18/2019	
3/20/2019	RS0000120694	81477906	311335 000 OS	\$	945.00	4/19/2019	RENTAL AGREEMENT
3/20/2019	RS0000120695	81478006	311327 000 OS	\$	945.00	4/19/2019	RENTAL AGREEMENT
3/21/2019	PC0000073907	SLR118973	860224	\$	(121,037.51)	4/20/2019	
3/21/2019	RS0000120767	C6200406	302703	\$	26,880.00	4/20/2019	RENTAL AGREEMENT
3/21/2019	SS0000215225	SL47340	.	\$	647.39	4/20/2019	
3/22/2019	PC0000073952	SLR118986	965280	\$	(369.92)	4/21/2019	
3/22/2019	PC0000073953	SLR118991	964862	\$	(479.33)	4/21/2019	
3/22/2019	PC0000073954	SLR118992	965280	\$	(42.02)	4/21/2019	
3/22/2019	PC0000073955	SLR118993	965961	\$	(216.42)	4/21/2019	
3/22/2019	PS0000785617	SLC104954	966520	\$	1,129.77	4/21/2019	
3/25/2019	ACH18699	SW01069		\$	(13,742.49)	4/24/2019	
3/25/2019	PC0000074020	SLR119045	964930	\$	(5,084.60)	4/24/2019	
3/25/2019	PC0000074022	SLR119048	957151	\$	(637.54)	4/24/2019	
3/25/2019	PC0000074023	SLR119050	965627	\$	(154.37)	4/24/2019	
3/25/2019	PC0000074024	SLR119067	963362	\$	(70.00)	4/24/2019	
3/25/2019	PS0000786134	SLC104969	966522	\$	1,190.97	4/24/2019	
3/26/2019	PS0000786757	SLC100402	964930	\$	24,507.12	4/25/2019	
3/26/2019	PS0000786759	SLC105098	966596	\$	1,604.34	4/25/2019	
3/26/2019	RS0000121024	81496303	337017 000 OS	\$	2,079.00	4/25/2019	RENTAL AGREEMENT
3/26/2019	SS0000215756	SL47421	.	\$	1,342.14	4/25/2019	
3/27/2019	PC0000074152	SLR119121	962485	\$	(148.60)	4/26/2019	
3/27/2019	PC0000074153	SLR119122	963538	\$	(247.99)	4/26/2019	
3/28/2019	SS0000216045	SL47506	.	\$	3,313.68	4/27/2019	
3/28/2019	SS0000216046	SL47654	.	\$	1,824.74	4/27/2019	
3/28/2019	SS0000216047	SL47729	.	\$	665.52	4/27/2019	
3/28/2019	SS0000216048	SL47780	.	\$	7,157.93	4/27/2019	
3/28/2019	SS0000216049	SL47279	.	\$	2,787.87	4/27/2019	
3/28/2019	SS0000216050	SL46608	.	\$	11,962.01	4/27/2019	
3/28/2019	SS0000216068	SL47422	.	\$	443.68	4/27/2019	
3/28/2019	SS0000216071	SL47637	.	\$	473.70	4/27/2019	
3/28/2019	SS0000216072	SL47653	.	\$	147.89	4/27/2019	
3/28/2019	SS0000216073	SL47699	.	\$	1,736.89	4/27/2019	
3/28/2019	SS0000216098	SL47755	.	\$	162.68	4/27/2019	
3/28/2019	SS0000216099	SL47079	.	\$	9,862.98	4/27/2019	
3/28/2019	SS0000216101	SL47732	.	\$	2,437.43	4/27/2019	
3/29/2019	PC0000074275	SLR119186	966744	\$	(79.44)	4/28/2019	
3/29/2019	PC0000074276	SLR119189	964683	\$	(305.51)	4/28/2019	
3/29/2019	PS0000788704	SLC104418	966298	\$	1,837.91	4/28/2019	
3/29/2019	PS0000788705	SLC106784	967209	\$	449.48	4/28/2019	
3/29/2019	PS0000788706	SLC106877	967260	\$	1,262.28	4/28/2019	

3/29/2019	PS0000788707	SLC106916		967284	\$ 68.88	4/28/2019	
3/29/2019	PS0000788708	SLC106950		967298	\$ 114.20	4/28/2019	
3/29/2019	PS0000788709	SLC107303		967415	\$ 58.16	4/28/2019	
3/29/2019	PS0000788710	SLC107335		967424	\$ 320.04	4/28/2019	
3/29/2019	RS0000121305	C62004061		302703	\$ 88,992.75	4/28/2019	RENTAL AGREEMENT
3/29/2019	SC0000008245	SL47780	.		\$ (7,157.93)	4/28/2019	
3/29/2019	SS0000216301	SL47780	.		\$ 8,736.92	4/28/2019	
3/29/2019	SS0000216360	SW02349	356023 000 OS		\$ 2,887.42	4/28/2019	
3/29/2019	SS0000216364	SW02262	963961 000 OP		\$ 31,383.99	4/28/2019	
4/1/2019	ACH18755	SL45535			\$ (2,774.31)	5/1/2019	
4/1/2019	PC0000074329	SLR119222		258271	\$ (4,874.04)	5/1/2019	
4/1/2019	PS0000789347	SLC101809		965465	\$ 16,724.78	5/1/2019	
4/1/2019	PS0000789348	SLC105320		966675	\$ 3,877.63	5/1/2019	
4/1/2019	PS0000789349	SLC107319		967416	\$ 3,880.11	5/1/2019	
4/1/2019	PS0000789350	SLC107358		967442	\$ 2,066.49	5/1/2019	
4/1/2019	PS0000789351	SLC107383		967457	\$ 1,620.79	5/1/2019	
4/1/2019	PS0000789352	SLC107398		967471	\$ 1,469.04	5/1/2019	
4/1/2019	PS0000789353	SLC107436		967487	\$ 784.70	5/1/2019	
4/1/2019	PS0000789354	SLC107460		967497	\$ 225.50	5/1/2019	
4/1/2019	PS0000789355	SLC107747		967584	\$ 2,682.06	5/1/2019	
4/1/2019	PS0000789356	SLC107752		967591	\$ 184.91	5/1/2019	
4/1/2019	SS0000216807	SL4614G	1001462 OZ		\$ 47,544.03	5/1/2019	
4/2/2019	PC0000074362	SLR119254		966285	\$ (461.48)	5/2/2019	
4/2/2019	PS0000790036	SLC105865		966869	\$ 1,635.98	5/2/2019	
4/2/2019	PS0000790037	SLC107667		967527	\$ 688.09	5/2/2019	
4/2/2019	PS0000790038	SLC107861		967653	\$ 7,304.78	5/2/2019	
4/2/2019	PS0000790039	SLC107900	1009642 OZ		\$ 12,880.20	5/2/2019	
4/2/2019	PS0000790040	SLC107901		967700	\$ 2,041.34	5/2/2019	
4/2/2019	PS0000790041	SLC108331		967820	\$ 4.91	5/2/2019	
4/2/2019	PS0000790042	SLC108333		967801	\$ 22.05	5/2/2019	
4/2/2019	PS0000790043	SLC108425		967882	\$ 632.54	5/2/2019	
4/2/2019	PS0000790044	SLC108427		967882	\$ 632.54	5/2/2019	
4/2/2019	RS0000121446	C6200306		302711	\$ 31,893.75	5/2/2019	RENTAL AGREEMENT
4/3/2019	PC0000074433	SLR119268		967203	\$ (141.83)	5/3/2019	
4/3/2019	PC0000074434	SLR119309		966285	\$ (309.63)	5/3/2019	
4/3/2019	PS0000790547	SLC105796		966850	\$ 745.96	5/3/2019	
4/3/2019	PS0000790548	SLC105911		966850	\$ 144.11	5/3/2019	
4/3/2019	PS0000790549	SLC106401		967119	\$ 2,271.79	5/3/2019	
4/3/2019	PS0000790550	SLC107347		967420	\$ 613.72	5/3/2019	
4/3/2019	PS0000790551	SLC107753		967593	\$ 4,843.57	5/3/2019	
4/3/2019	PS0000790552	SLC107961		967632	\$ 1,262.28	5/3/2019	
4/3/2019	PS0000790553	SLC108439		967883	\$ 88.19	5/3/2019	
4/3/2019	PS0000790554	SLC108535		967905	\$ 10.86	5/3/2019	
4/3/2019	PS0000790555	SLC108539		967905	\$ 54.73	5/3/2019	
4/3/2019	PS0000790556	SLC108602		967937	\$ 710.25	5/3/2019	
4/3/2019	PS0000790557	SLC108861		968000	\$ 152.91	5/3/2019	
4/4/2019	PC0000074499	SLR119337		967457	\$ (247.99)	5/4/2019	
4/4/2019	PC0000074500	SLR119343		967208	\$ (2,185.09)	5/4/2019	
4/4/2019	PC0000074501	SLR119348		967273	\$ (619.98)	5/4/2019	
4/4/2019	PS0000791101	SLC108940		968046	\$ 1,708.24	5/4/2019	
4/4/2019	PS0000791102	SLC108995		968082	\$ 38.93	5/4/2019	
4/4/2019	PS0000791103	SLC109455		968264	\$ 1,816.27	5/4/2019	
4/4/2019	PS0000791104	SLC109459		968264	\$ 632.81	5/4/2019	
4/4/2019	SS0000217095	SL47725	.		\$ 315.80	5/4/2019	
4/4/2019	SS0000217096	SL47726	.		\$ 2,208.03	5/4/2019	
4/4/2019	SS0000217138	SL47621	.		\$ 6,237.62	5/4/2019	
4/4/2019	SS0000217162	SL48107	.		\$ 591.57	5/4/2019	
4/4/2019	SS0000217163	SL47980	.		\$ 1,552.88	5/4/2019	
4/4/2019	SS0000217164	SL48031	.		\$ 1,257.09	5/4/2019	
4/5/2019	PC0000074548	SLR118216		997337	\$ (4,149.54)	5/5/2019	

4/5/2019	PC0000074549	SLR119353	967416	\$ (542.87)	5/5/2019
4/5/2019	PS0000791601	SLC107515	967522	\$ 12,473.90	5/5/2019
4/5/2019	PS0000791602	SLC107553	967523	\$ 3,253.70	5/5/2019
4/5/2019	PS0000791603	SLC107579	967526	\$ 7,594.80	5/5/2019
4/5/2019	PS0000791604	SLC109045	968098	\$ 7,131.81	5/5/2019
4/5/2019	PS0000791605	SLC109505	963027	\$ 177,768.07	5/5/2019
4/5/2019	PS0000791606	SLC109828	968393	\$ 780.51	5/5/2019
4/8/2019	PS0000792168	SLC098451	964288	\$ 5,491.06	5/8/2019
4/8/2019	PS0000792169	SLC102877	965753	\$ 391.67	5/8/2019
4/8/2019	PS0000792170	SLC106905	967273	\$ 2,325.03	5/8/2019
4/8/2019	PS0000792171	SLC107829	967629	\$ 7,408.89	5/8/2019
4/8/2019	PS0000792172	SLC108286	967798	\$ 18,115.63	5/8/2019
4/8/2019	PS0000792173	SLC109870	968399	\$ 676.58	5/8/2019
4/8/2019	PS0000792174	SLC109926	968435	\$ 6.11	5/8/2019
4/8/2019	PS0000792175	SLC109955	968457	\$ 934.74	5/8/2019
4/8/2019	PS0000792176	SLC110349	968596	\$ 32.30	5/8/2019
4/8/2019	PS0000792177	SLC110421	968635	\$ 1,816.27	5/8/2019
4/8/2019	PS0000792178	SLC110426	968635	\$ 1,130.04	5/8/2019
4/9/2019	PC0000074605	SLR119385	967442	\$ (619.45)	5/9/2019
4/9/2019	PC0000074633	SLR119413	968198	\$ (728.47)	5/9/2019
4/9/2019	PS0000792584	SLC109329B	968198	\$ 728.47	5/9/2019
4/9/2019	PS0000792929	SLC107564	967523	\$ 4,804.68	5/9/2019
4/9/2019	PS0000792930	SLC108521	967905	\$ 3,691.43	5/9/2019
4/9/2019	PS0000792931	SLC110343	968596	\$ 202.79	5/9/2019
4/9/2019	PS0000792932	SLC110360	968609	\$ 164.42	5/9/2019
4/9/2019	PS0000792933	SLC110387	968584	\$ 1,249.98	5/9/2019
4/9/2019	PS0000792934	SLC110460	968655	\$ 65.08	5/9/2019
4/9/2019	PS0000792935	SLC110461	968655	\$ 2,477.79	5/9/2019
4/9/2019	PS0000792936	SLC110585	968722	\$ 4,093.10	5/9/2019
4/9/2019	PS0000792937	SLC110856	968805	\$ 5,494.27	5/9/2019
4/9/2019	PS0000792938	SLC111003	968842	\$ 632.81	5/9/2019
4/9/2019	SS0000217480	SL47986	.	\$ 1,243.18	5/9/2019
4/9/2019	SS0000217543	SL4647F	1002981 OZ	\$ 31,351.38	5/9/2019
4/10/2019	PC0000074685	SLR119427	967798	\$ (7,397.02)	5/10/2019
4/10/2019	PS0000793585	SLC108398	967867	\$ 1,254.95	5/10/2019
4/10/2019	PS0000793586	SLC110836	968798	\$ 15,845.08	5/10/2019
TOTAL				\$ 1,094,698.34	

EXHIBIT C

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

WESTMORELAND COAL COMPANY, *et al.*,¹
Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Joint Administration Requested)

**ORDER APPROVING APPLICATION OF
WHEELER MACHINERY CO. FOR ALLOWANCE AND
PAYMENT OF ADMINISTRATIVE CLAIMS AND RESERVATION OF RIGHTS**

Upon the *Application of Wheeler Machinery Co. for Allowance and Payment of Administrative Claims and Reservation of Rights* (the “**Application**”)² filed by Wheeler Machinery Co. d/b/a Wheeler CAT (“**Wheeler**”) on April 12, 2019 seeking allowance and payment of an administrative claim in the amount of \$992.22 with regard to the debtors, Westmoreland Mining, LLC (“**Westmoreland Mining**”) and/or Westmoreland Kemmerer, LLC (“**Kemmerer**”) and/or the WLB Debtors for parts and other products sold to and for the benefit thereof from the Petition Date through April 12, 2019; and seeking allowance and payment of administrative claims in the amount of \$1,094,698.34 with regard to the debtor, Kemmerer, for parts and other products sold, services rendered, and equipment rented to and for the benefit of Kemmerer; and the Court having jurisdiction over the matter pursuant to 28 U.S.C. § 157; and upon consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408

¹ Due to the large number of debtors in these chapter 11 cases, 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 claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland.

² Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Application.

and 1409; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore:

IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is APPROVED.
2. Wheeler is allowed an administrative expense claim in the amount of the VMI Agreement Claim, or \$992.22, pursuant to section 503(b)(1) of the Bankruptcy Code, with such claim having the priority afforded to administrative expenses under section 507(a)(2) of the Bankruptcy Code.
3. Westmoreland Mining, Kemmerer and the WLB Debtors are authorized and directed to pay to Wheeler its administrative expense claim in the amount of the VMI Agreement Claim within ten (10) days following entry of this Order.
4. Wheeler is allowed an administrative expense claim in the amount of the Kemmerer Claim, or \$1,094,698.34, pursuant to sections 365(d)(5) and 503(b)(1) of the Bankruptcy Code, with such claim having the priority afforded to administrative expenses under section 507(a)(2) of the Bankruptcy Code.
5. Kemmerer is authorized and directed to pay to Wheeler its administrative expense claim in the the amount of the Kemmerer Claim within ten (10) days following entry of this Order.
6. The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

DATED: _____

UNITED STATES BANKRUPTCY JUDGE