

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: WESTMORELAND COAL COMPANY, <i>et al.</i> ¹ Debtors.	§ § § § § § §	Chapter 11 Case No. 18-36572 (DRJ) (Jointly Administered)
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**ORDER SUSTAINING DEBTORS’ SEVENTH OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (NO LIABILITY CLAIMS)**

(Relates to ECF No. ____)

Upon the objection (the “Objection”)² of the above-captioned Reorganized WLB Debtors³ and the WMLP Debtors⁴ (collectively, with the Reorganized WLB Debtors, the “Debtors”) for entry of an order (this “Order”) sustaining the Debtors’ Seventh Omnibus Objection to certain No Liability Claims, all as more fully set forth in the Objection; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and this Objection in this district is permissible pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best

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 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.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.

³ “WLB Debtors” and “Reorganized WLB Debtors” after the effective date, means all Debtors except for Westmoreland Resources GP, LLC, Westmoreland Resource Partners, LP (“WMLP”), and WMLP’s subsidiaries (collectively with WMLP, the “WMLP Debtors”).

⁴ Specifically, the WMLP Debtors are: (a) WMLP; (b) Westmoreland Kemmerer, LLC; (c) Oxford Mining Company, LLC; (d) Harrison Resources, LLC; (e) Oxford Mining Company-Kentucky, LLC; (f) Daron Coal Company, LLC; (g) Oxford Conesville, LLC; and (h) Westmoreland Kemmerer Fee Coal Holdings, LLC.

interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained as set forth herein.
2. Each No Liability Claim identified on Exhibit A attached to this Order is disallowed and expunged to the extent set forth on Exhibit A.
3. The Clerk of the Court is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in the Order.
4. To the extent a response is filed regarding any No Liability Claim, each such No Liability Claim, and the Objection as it pertains to such No Liability Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each No Liability Claim.
5. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume

any prepetition agreement, contract, or lease pursuant to § 365 of the Bankruptcy Code; or (f) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable law.

6. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

7. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

8. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2019
Houston, Texas

DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

No Liability Claims

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
1 ALTA A BRADY 3002 ESPACIO ST FARMINGTON, NM 87401	1/23/2019	Westmoreland Coal Company	1281^ / 516.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
2 AMERICAN LONGSHORE MUTUAL ASSOCIATION LTD JEANETTE SANDER 11 NORTH WATER ST 32ND FL MOBILE, AL 36602	11/19/2018	Westmoreland Coal Company	142 / 93.1	\$ 14,430.00	No liability exists on the Debtor's books and records. The Debtor was current on all premiums upon cancellation of the policy.
3 ANTHONY IRVIN 1311 WEST 47TH STREET NORTH LITTLE ROCK, AR 72118	12/10/2018	Westmoreland Coal Company	600 / 255.1	\$ 519.44	Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.
4 AVA GRIFFITH PO BOX 1113 KIRTLAND, NM 87417-1113	12/14/2018	Westmoreland Coal Company	1162^ / 464.1	\$ 337.00*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
5 BELMONT COUNTY TREASURER COURTHOUSE 101 W MAIN ST ST CLAIRSVILLE, OH 43950-1260	12/3/2018	Oxford Mining Company, LLC	303 / 24.1	Undetermined*	No liability exists on the Debtor's books and records.
6 BELMONT COUNTY TREASURER COURTHOUSE 101 W MAIN ST ST CLAIRSVILLE, OH 43950-1260	12/3/2018	Oxford Mining Company, LLC	304 / 25.1	Undetermined*	No liability exists on the Debtor's books and records.
7 BILLIE J. (BREWER) HISLOP 6689 HWY 12 WESTON, CO 81091	12/11/2018	Basin Resources, Inc.	695 / 5.1	\$ 324.76*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
8 BILLIE J. (BREWER) HISLOP 6689 HWY 12 WESTON, CO 81091	12/11/2018	Basin Resources, Inc.	697 / 7.1	\$ 324.76*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

Westmoreland Coal Company 18-35672 (DRJ)
 Exhibit A - No Liability
 Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
9 BILLIE J. HISLOP 6872 STATE HIGHWAY 12 WESTON, CO 81091-9515	12/11/2018	Basin Resources, Inc.	696 / 6.1	\$ 324.76*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
10 BMS AERIAL PHOTO P O BOX 546 NEW PHILADELPHIA, OH 44663	11/26/2018	Oxford Mining Company, LLC	158 / 11.1	\$ 0.00	No liability exists on the Debtor's books and records.
11 BOYD L. WILLIAMS 837 LAKE PT. DRIVE PINEY FLATS, TN 37686	12/10/2018	Westmoreland Coal Company	606 / 261.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
12 BRADKEN, INC. 12200 NW AMBASSADOR DR., STE. 647 KANSAS CITY, MO 64163	12/6/2018	Westmoreland Resources, Inc.	473 / 36.1	Undetermined*	No liability exists on the Debtors' books and records.
13 BRENDALEE ARMSTRONG PO BOX 1299 FAIRFIELD, TX 75840	12/7/2018	Westmoreland Coal Company	492 / 214.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
14 BRUCE C WAAGE 3105 ARVIN RD BILLINGS, MT 59102	12/12/2018	Westmoreland Coal Company	1035 / 417.1	\$ 1,274.11*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
15 BRUCE R JONES 10436 WEST MASSINGALE RD TUCSON, AZ 85743	12/12/2018	Westmoreland Coal Company	838 / 339.1	Undetermined*	Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.
16 CAROL KAISER HAZLET 17542 E WESLEY PL AURORA, CO 80013	11/25/2018	Westmoreland Coal Company	141 / 92.1	\$ 2,870.19	No liability exists on the Debtor's books on account of severance. The claimant was paid the entire severance amount.

Westmoreland Coal Company 18-35672 (DRJ)

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NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
17 CAROL MUSGROVE AKA CAROL DANIELS 6009 MURCIA AVE ALBUQUERQUE, NM 87114	12/3/2018	Westmoreland Coal Company	295 / 133.1	\$ 415.25*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
18 CAROLE L. BLAKEMAN PO BOX 148 BASIN, WY 82410	12/10/2018	Westmoreland Coal Company	664 / 279.1	\$ 132.00*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
19 CARROLL G. EMBRY 119 C.R. 236 FAIRFIELD, TX 75840	12/27/2018	Texas Westmoreland Coal Company	1230^ / 26.1	\$ 1,138.36*	No liability exists on the Debtor's books and records. The Supplemental Executive Retirement Plan ("Plan") liability rests at the Debtor Westmoreland Coal Company.
^ Claim also appears on Exhibit A to the Second Omnibus Claims Objection (Exact Duplicate Claims) Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
20 CARROLL SHARPE SR. 1645 NEWTOWN RD. APPALACHIA, VA 24216	12/10/2018	Westmoreland Coal Company	660 / 275.1	Undetermined*	Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.
21 CATERPILLAR FINANCIAL SERVICES CORPORATION 2120 WEST END AVENUE NASHVILLE, TN 37203	12/3/2018	Oxford Mining Company, LLC	228 / 22.1	\$ 2,854,329.49	No liability exists on the Debtor's books and records. The equipment has been assumed and/or purchased by the assignor CCU Coal and Construction LLC.
22 CHARLOTTE MARTIN 120 KEATON CEMETARY RD BEAVER, WV 25813	12/11/2018	Westmoreland Coal Company	835 / 336.1	\$ 204.08*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
23 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland San Juan Holdings, Inc.	1001 / 6.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
24 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland San Juan, LLC	1002 / 7.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

Westmoreland Coal Company 18-35672 (DRJ)

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NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
25 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland - Roanoke Valley, LP	1004 / 4.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
26 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	WRI Partners, Inc.	1005 / 4.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
27 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Texas Jewett Coal Company	929 / 6.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
28 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Coal Company	940 / 383.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
29 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Absaloka Coal, LLC	947 / 5.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
30 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Basin Resources, Inc.	948 / 9.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
31 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Buckingham Coal Company, LLC	950 / 45.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

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NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
32 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Dakota Westmoreland Corporation	952 / 26.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
33 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Dakota Westmoreland Corporation	953 / 27.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
34 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Haystack Coal Company	954 / 5.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
35 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Oxford Mining Company, LLC	957 / 74.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
36 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	San Juan Transportation Company	958 / 3.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
37 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	San Juan Coal Company	963 / 75.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
38 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Texas Westmoreland Coal Company	966 / 21.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

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NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
39 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	WCC Land Holding Company, Inc.	968 / 6.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
40 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	WEI - Roanoke Valley, Inc.	969 / 4.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
41 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Western Energy Company	973 / 54.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
42 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Coal Company Asset Corp.	982 / 4.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
43 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Coal Sales Company, Inc.	983 / 5.1	\$ 3,131,357.00	No liability exists on the Debtor's books and records. The Supplemental Executive Retirement Plan ("Plan") liability rests at the Debtor Westmoreland Coal Company.
44 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Coal Sales Company, Inc.	984 / 6.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
45 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Energy, LLC	985 / 7.1	\$ 3,131,357.00	No liability exists on the Debtor's books and records. The Supplemental Executive Retirement Plan ("Plan") liability rests at the Debtor Westmoreland Coal Company.

Westmoreland Coal Company 18-35672 (DRJ)

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NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
46 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Energy, LLC	986 / 8.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
47 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Kemmerer Fee Coal Holdings, LLC	987 / 7.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
48 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Kemmerer, LLC	992 / 59.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
49 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Mining LLC	993 / 9.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
50 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Partners	994 / 4.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
51 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Resource Partners, LP	995 / 26.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
52 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Resources GP, LLC	996 / 7.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
53 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Resources, Inc.	998 / 52.1	\$ 3,131,357.00	No liability exists on the Debtor's books and records. The Supplemental Executive Retirement Plan ("Plan") liability rests at the Debtor Westmoreland Coal Company.
54 CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Resources, Inc.	999 / 53.1	\$ 341,286.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
55 CRG FINANCIAL LLC AS ASSIGNEE OF ADVANTAGE DODGE CHRYSLER 100 UNION AVENUE CRESSKILL, NJ 7626	12/12/2018	San Juan Coal Company	1059 / 81.1	\$ 5,742.20	No liability exists on the Debtor's books and records. The original claimant was paid pursuant to the Debtor's first day motion/order to pay certain trade vendors.
56 CRG FINANCIAL LLC AS ASSIGNEE OF GENERAL STEEL & SUPPLY CO. 100 UNION AVENUE CRESSKILL, NJ 7626	12/12/2018	Westmoreland Savage Corporation	1067 / 23.1	\$ 4,333.46	No liability exists on the Debtor's books and records. Pursuant to the Debtor's first day motions/orders, invoice number 75024 was paid to General Steel and Supply Co on EFT number 60122 dated 3/8/2019.
57 CUMMINS INC DBA CUMMINS SALES & SERVICE C/O MARIA HOLGUIN 390 INTERLOCKEN CRESCENT, SUITE 200 BROOMFIELD, CO 80021	12/11/2018	Dakota Westmoreland Corporation	621 / 15.1	\$ 22.27	No liability exists on Debtor's books and records.
58 CYNTHIA M. BULLA 5835 BEST ROAD LARKSPUR, CO 80118	12/11/2018	Westmoreland Coal Company	590 / 245.1	\$ 77.60*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
59 DAVID BREEDLOVE 104 NELSON ST HARROGATE, TN 37752	12/13/2018	Westmoreland Coal Company	1135^ / 442.1	\$ 49.90*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
60 DEBORAH A BRANDENBURG 4975 ARTISTIC CIR COLORADO SPGS, CO 80917	12/13/2018	Westmoreland Coal Company	1029^ / 411.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
61 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	11/19/2018	Absaloka Coal, LLC	118 / 1.1	\$ 14,849,712.03*	No liability exists the Debtor's books and records. The Debtor did not mine coal after year 2013 and was not liable for any excise taxes.
62 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	2/13/2019	Westmoreland Coal Company	1313 / 268.2	\$ 0.00	No liability exists on the Debtor's books and records.
63 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	2/19/2019	Westmoreland Kemmerer, LLC	1322 / 57.2	\$ 14,350.85*	No liability exists on the Debtor's books and records. The Debtor filed the returns and paid the excise taxes for periods ending 3/31/2017 and 9/30/2018.
64 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	3/25/2019	Oxford Mining Company, LLC	1344 / 7.2	\$ 0.00	No liability exists on the Debtor's books and records. The asserted excise tax periods have been paid and satisfied.
65 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	11/26/2018	Harrison Resources, LLC	152 / 1.1	\$ 16,100.00*	No liability exists on the Debtor's books and records on account of partnership and excise taxes. The Debtor is not liable for partnership taxes as a Single Member LLC which is included in the tax return for the Debtor Westmoreland Resource Partners, LP. The Debtor is not liable for excise tax as it has not actively mined coal for the dates asserted in the Proof of Claim.
66 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	11/27/2018	Westmoreland Resource Partners, LP	173 / 3.1	\$ 17,760,895.68*	No liability exists on the Debtor's books and records on account partnership taxes.
67 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	11/28/2018	Daron Coal Company, LLC	216 / 1.1	\$ 27,000.00*	No liability exists on the Debtor's books and records on account of partnership and excise taxes. The Debtor is not liable for partnership taxes as a Single Member LLC which is included in the tax return for the Debtor Westmoreland Resource Partners, LP. The Debtor is not liable for excise tax as it has not actively mined coal for the dates asserted in the Proof of Claim.

* - Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
68 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/7/2018	Westmoreland Resources GP, LLC	469 / 2.1	\$ 9,000.00*	No liability exists on the Debtor's books and records on account of partnership and excise taxes. The Debtor is not liable for partnership taxes as a Single Member LLC which is included in the tax return for the Debtor Westmoreland Resource Partners, LP. The Debtor is not liable for excise tax as it has not actively mined coal for the dates asserted in the Proof of Claim.
69 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/10/2018	Oxford Mining Company - Kentucky, LLC	507 / 1.2	\$ 49,864.36*	No liability exists on the Debtor's books and records. The tax deposits were paid on-line against the Debtor Oxford Mining Company, LLC but should be applied to the Debtor Oxford Mining Company - Kentucky, LLC.
70 DEWAYNE WALKER NO ADDRESS PROVIDED UNKNOWN, 0	12/12/2018	Westmoreland Coal Company	937 / 380.1	Undetermined*	Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.
71 DIANE RITTENHOUSE 4438 SLIDE CIRCLE COLORADO SPRINGS, CO 80917	12/10/2018	Westmoreland Coal Company	602 / 257.1	\$ 510.00*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
72 DONALD ZWIENER 4 ROAD 5316 BLOOMFIELD, NM 87413	12/10/2018	Westmoreland Coal Company	707 / 2.1	\$ 259,008.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
73 DONALD ZWIENER 4 ROAD 5316 BLOOMFIELD, NM 87413	12/10/2018	Westmoreland Coal Company	708 / 41.1	\$ 259,008.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
74 DONALD ZWIENER 4 ROAD 5316 BLOOMFIELD, NM 87413	12/11/2018	Westmoreland Coal Company	734 / 3.1	\$ 259,008.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
75 DONALD ZWIENER 4 ROAD 5316 BLOOMFIELD, NM 87413	12/11/2018	Westmoreland Coal Company	736 / 4.1	\$ 259,008.00	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
76 DONETTA KUNKEL 2624 9TH ST SW HENSLER, ND 58530	12/14/2018	Westmoreland Coal Company	1163^ / 465.1	\$ 146,643.06	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
77 EDMONSON FUELS LLC W. LARRY EDMONSON 93 HAMPTON DRIVE EDDYVILLE, KY 42038	12/7/2018	Oxford Mining Company - Kentucky, LLC	625 / 3.1	\$ 105,000.00	No liability exists on the Debtor's books and records on account of alleged services performed by the claimant.
78 ESTATE OF EVELYN F BROADUS AKA EVELYN J BROADUS CO M ALICE NATION 6620 ARAB PLACE SHEPHERD, MT 59079	1/4/2019	Westmoreland Coal Company	1234^ / 502.1	\$ 570.00*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
79 FLOYD WALTERS 3765 GRASS VALLEY HWY #73 AUBURN, CA 95602	12/12/2018	Westmoreland Texas Jewett Coal Company	1006 / 8.1	\$ 7,968.00*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
80 GARY E WILLIAMS 2115 E ROUTT AVE PUEBLO, CO 81004-3744	12/12/2018	Westmoreland Coal Company	1030 / 412.1	\$ 255.82*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
81 GENA ADKISSON TURNER 14341 COUNTY ROAD 317 JEWETT, TX 75846	12/5/2018	Westmoreland Texas Jewett Coal Company	427 / 2.1	Undetermined*	No liability exists on the company's books and records. Claimant is asserting a claim to exercise an option to purchase land back related to lease agreement number 719 with NRG Texas Power. Since NRG Texas Power is the current owner of the property, not the Debtor, no liability against the Debtor exists.

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

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NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
82 GEORGE R LONGENBAUGH 644 LCR 403 GROESBECK, TX 76642	1/28/2019	Westmoreland Coal Company	1290^ / 517.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
83 HARRY SMITH SR PO BOX 1781 SHIPROCK, NM 87420-1781	12/17/2018	San Juan Coal Company	1149^ / 87.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
84 HERBERT K YAZZIE PO BOX 1096 GANADO, AZ 86505	12/19/2018	Westmoreland Coal Company	1170^ / 472.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
85 JACK FELTHAGER 14348 CR 711 TRINIDAD, CO 81082	12/10/2018	Westmoreland Coal Company	498 / 220.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
86 JAMES M GAITIS ESQ INTERNATIONAL ARBITRATION CHAMBERS PO BOX 1213 WHITEFISH, MT 59937	12/12/2018	Dakota Westmoreland Corporation	951 / 25.1	\$ 11,487.11	Filed claim is related to fees which have been drawn from the existing retainer. No liability exists on the debtors books and records.
87 JANICE BARRICKLOW SPOUSE OF LARRY BARRICKLOW PETER H RIDDELL RIDDELL AND AIMAR LLC 194 WEST JOHNSTOWN RD GAHANNA, OH 43230	2/11/2019	Oxford Mining Company, LLC	1312^ / 92.1	Undetermined*	No liability exists on the Debtor's books and records. As support to the claim the claimant provided an oil & gas lease with a company who is not affiliated with the Debtors. In addition, the 2001 lease between the Debtor Oxford Mining and the Claimant is expired and has been and could not be assigned or assumed by the Debtor.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

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NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
88 JIMMY D(DON) BROOKS 3910 ACR 460 PALESTINE, TX 75803	12/12/2018	Texas Westmoreland Coal Company	905 / 17.1	Undetermined*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
89 JIMMY KETRON PO BOX 172 FLORA VISTA, NM 87415-0172	12/14/2018	San Juan Coal Company	1148^ / 86.1	\$ 655.60*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
90 KAROL KOLLE LATHAM 9737 HERON LANE BELLVILLE, TX 77418	12/4/2018	Westmoreland Coal Company	371 / 180.1	Undetermined*	No liability exists on the Debtor's books and records. The Debtors continue to reclaim the property per regulatory requirements with the Railroad Commission of Texas.
91 KEVIN TRENNEPOHL P.O. BOX 395 HAY SPRINGS, NE 69347	12/4/2018	Westmoreland Coal Company	334 / 149.1	\$ 198.12*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
92 KEVIN WIEDRICH 721 CHASSEY ROW BEULAH, ND 58523	12/10/2018	Westmoreland Coal Company	591 / 246.1	\$ 339,749.33	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
93 KIMBALL R. DAVIS 1301 FOSSIL CREEK ROAD FLORISSANT, CO 80816	12/27/2018	Basin Resources, Inc.	1245^ / 10.1	\$ 437.72*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
94 KIMBALL R. DAVIS 1301 FOSSIL CREEK ROAD FLORISSANT, CO 80816	12/7/2018	Basin Resources, Inc.	515 / 4.1	\$ 437.72*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

Westmoreland Coal Company 18-35672 (DRJ)

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NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
95 KIMBERLY B. HICKS 3517 CAROLYN DR RALEIGH, NC 27604	12/13/2018	Westmoreland Coal Company	931^ / 374.1	\$ 67,489.20*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)					
96 LARRY ROMERO 8620 MESA TOP ROAD NW ALBUQUERQUE, NM 87120	12/4/2018	Westmoreland Kemmerer, LLC	407 / 28.1	\$ 766.37	No liability exists on the Debtor's books and records on account of 401k investments.
97 LORNA M SOUTHER 16101 AMBER LN LA PINE, OR 97739	12/11/2018	Westmoreland Coal Company	1012 / 394.1	\$ 11,695.08*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
98 MARK K. SEGLEM 17340 FAIRPLAY DRIVE MONUMENT, CO 80132	12/10/2018	Westmoreland Coal Company	493 / 215.1	\$ 13,811.00*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
99 MARK K. SEGLEM 17340 FAIRPLAY DRIVE MONUMENT, CO 80132	12/12/2018	Westmoreland Coal Company	866 / 367.1	\$ 13,811.00*	No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.
100 MATTHEW LEVAR PO BOX 86 JORDAN, MN 55352	12/10/2018	Westmoreland Coal Sales Company, Inc.	722 / 3.1	\$ 13,722.55	Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.
TOTAL				\$ 56,676,377.23*	