

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.

CASE NUMBER: 18-35672

Petition Date: 10/9/18

MONTHLY OPERATING REPORT SUMMARY FOR MONTH MARCH YEAR 2019

MONTH	October	November	December	January	February	March	Petition to Date
REVENUES (MOR-6)	\$ 63,106,204	\$ 67,593,714	\$ 74,675,555	\$ 53,977,121	\$ 11,957,519	\$ 11,064,134	\$ 282,374,247
INCOME (LOSS) BEFORE INT; DEPREC./TAX (MOR-6)	(5,985,527)	(2,853,648)	1,550,239	(12,794,621)	(3,865,839)	(4,800,158)	(28,749,554)
NET INCOME (LOSS) (MOR-6)	(36,899,702)	(11,113,593)	10,700,504	(21,729,727)	(4,912,952)	(6,082,072)	(70,037,542)
PAYMENTS TO INSIDERS (MOR-9)	228,327	369,797	361,380	393,930	-	-	1,353,434
PAYMENTS TO PROFESSIONALS (MOR-9)	-	1,354,946	2,660,525	6,176,747	2,907,158	3,896,423	16,995,798
TOTAL DISBURSEMENTS (MOR-7)	32,130,529	69,456,620	60,448,456	90,400,549	15,813,891	17,034,997	285,285,042


The original of this document must be filed with the United States Bankruptcy Court and a copy must be sent to the United States Trustee

REQUIRED INSURANCE MAINTAINED AS OF SIGNATURE DATE		EXP. DATE
CASUALTY	YES (X) NO ()	Various
LIABILITY	YES (X) NO ()	Various
VEHICLE	YES (X) NO ()	Various
WORKER'S	YES (X) NO ()	Various
PROPERTY	YES (X) NO ()	Various
D&O	YES (X) NO ()	Various

Are all accounts receivable being collected within terms? ¹ **CIRCLE ONE**
 Yes No
 Are all post-petition liabilities, including taxes, being paid within terms?
 Yes No
 Have any pre-petition liabilities been paid? If so, describe
 Yes No
 See "GLOBAL NOTES TO MONTHLY OPERATING REPORT" note number 4
 Are all funds received being deposited into DIP bank accounts? If so, describe
 Yes No
 Were any assets disposed of outside the normal course of business?
 Yes No
 Are all U.S. Trustee Quarterly Fee Payments current? If so, describe
 Yes No
 What is the status of your Plan of Reorganization?
 WLP Plan went effective on March 15, 2019. WMLP Joint Plan of Liquidation filed on March 15, 2019.

Co-Counsel to Debtors
 ATTORNEY NAME: Matthew D. Cavanaugh
 FIRM NAME: JACKSON WALKER L.L.P.
 ADDRESS: 1401 McKinney Street, Suite 1900
 ADDRESS: _____
 CITY, STATE, ZIP: Houston, Texas 77010
 TELEPHONE: (713) 752-4200

I certify under penalty of perjury that the following complete Monthly Operating Report (MOR), consisting of MOR-1 through MOR-9 plus attachments, is true and correct.

SIGNED 
 (ORIGINAL SIGNATURE)
 Scott Henry
 (PRINT NAME OF SIGNATORY)

TITLE VP, Controller & Chief Accounting Officer WLB/WMLP
 April 30, 2019
 (DATE)

Co-Counsel to Debtors
 ATTORNEY NAME: Stephen E. Hessler, P.C.
 FIRM NAME: KIRKLAND & ELLIS LLP
 ADDRESS: 300 North LaSalle
 ADDRESS: _____
 CITY, STATE, ZIP: Chicago, Illinois 60654
 TELEPHONE: (312) 862-2000

Notes

¹ See MOR-5 for detail

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672

COMPARATIVE BALANCE SHEETS

ASSETS <i>for month ending</i>	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
CURRENT ASSETS						
Cash	\$ 68,966,364	\$ 60,778,275	\$ 73,574,313	\$ 60,228,344	\$ 33,152,918	\$ 28,263,710
Accounts Receivable, Net	67,924,813	69,665,698	76,347,170	59,133,380	18,180,123	13,798,829
Inventory: Lower of Cost or Market	47,153,116	50,363,812	41,181,700	42,757,103	13,183,850	7,150,278
Prepaid Expenses	24,227,571	22,288,105	25,284,878	24,385,172	5,383,990	2,330,476
Other Current Assets ¹	28,286,732	24,638,717	28,257,227	31,174,556	102,021	298,944
TOTAL CURRENT ASSETS	\$ 236,558,596	\$ 227,734,607	\$ 244,645,288	\$ 217,678,555	\$ 70,002,902	\$ 51,842,237
PROPERTY, PLANT & EQUIP. @ COST	\$ 895,729,508	\$ 896,290,353	\$ 896,660,680	\$ 897,117,142	\$ 256,194,427	\$ 167,250,728
Less Accumulated Depreciation	(553,280,407)	(561,875,671)	(567,595,402)	(574,770,414)	(146,110,508)	(89,925,441)
NET BOOK VALUE OF PP&E	\$ 342,449,101	\$ 334,414,682	\$ 329,065,278	\$ 322,346,728	\$ 110,083,919	\$ 77,325,287
OTHER ASSETS:						
1. Advanced Coal Royalties	\$ 12,584,539	\$ 12,395,916	\$ 12,388,089	\$ 12,452,855	\$ 4,058,108	\$ 1,600
2. Restricted Investments	156,369,033	157,721,973	158,706,423	164,627,573	36,269,046	30,878,938
3. Unbilled Revenue, Less Current Portion	218,095,324	219,021,765	211,999,495	212,423,797	-	-
4. Other Assets ²	33,195,699	32,523,507	20,592,400	20,103,755	826,058	566,536
TOTAL ASSETS	\$ 999,252,292	\$ 983,812,450	\$ 977,396,973	\$ 949,633,263	\$ 221,240,033	\$ 160,614,598

Notes

¹ Other Current Assets include deferred income

² Other Assets includes capitalized expenses, pension assets, prepaid retainers, and other non-current assets

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672

COMPARATIVE BALANCE SHEETS

LIABILITIES & OWNER'S EQUITY <i>for month ending</i>	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
LIABILITIES						
LIABILITIES NOT SUBJECT TO COMPROMISE (MOR-4)	\$ 495,657,429	\$ 504,208,762	\$ 502,698,736	\$ 507,996,066	\$ 73,691,826	\$ 41,934,893
LIABILITIES SUBJECT TO COMPROMISE						
Secured Debt ¹	\$ 1,060,220,643	\$ 1,056,802,021	\$ 1,055,471,170	\$ 1,054,000,140	\$ 335,443,467	\$ 335,238,593
Federal Income Tax	259,012	-	-	-	-	-
FICA/Withholding	-	-	-	-	-	-
Production Taxes	29,769,175	24,922,360	25,522,333	25,432,811	11,154,126	11,132,467
Postretirement Medical Benefits	399,440,927	400,209,986	321,660,835	321,182,487	1,344,344	1,344,344
Asset Retirement Obligations	-	-	-	-	-	-
Trade and other accrued liabilities	51,762,163	46,559,238	38,267,233	28,232,795	12,432,831	11,968,119
Other ²	5,003,004	4,969,989	4,315,837	4,288,947	-	-
TOTAL LIABILITIES SUBJECT TO COMPROMISE	\$ 1,546,454,924	\$ 1,533,463,594	\$ 1,445,237,408	\$ 1,433,137,180	\$ 360,374,768	\$ 359,683,523
TOTAL LIABILITIES	\$ 2,042,112,353	\$ 2,037,672,356	\$ 1,947,936,144	\$ 1,941,133,246	\$ 434,066,594	\$ 401,618,416
OWNER'S EQUITY (DEFICIT)						
PREFERRED STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMON STOCK	(225,247,537)	(225,247,537)	(230,507,496)	(230,507,496)	-	-
ADDITIONAL PAID-IN CAPITAL	220,756,736	220,756,736	223,373,631	223,373,631	-	-
RETAINED EARNINGS	(918,877,662)	(929,893,015)	(918,237,982)	(939,631,982)	(212,658,193)	(241,008,452)
ACCUMULATED OTHER COMPREHENSIVE LOSS	(114,972,040)	(114,952,135)	(40,635,876)	(40,217,297)	(168,368)	4,634
NONCONTROLLING INTEREST IN CONS. SUBS	(4,519,558)	(4,523,955)	(4,531,448)	(4,516,838)	-	-
TOTAL OWNER'S EQUITY (DEFICIT)	\$ (1,042,860,061)	\$ (1,053,859,906)	\$ (970,539,171)	\$ (991,499,982)	\$ (212,826,561)	\$ (241,003,818)
TOTAL LIABILITIES & OWNERS EQUITY	\$ 999,252,292	\$ 983,812,450	\$ 977,396,973	\$ 949,633,264	\$ 221,240,033	\$ 160,614,598

Notes

¹ Includes pre-petition unpaid principal and interest, capitalized leases, and other secured financing

² Includes current liabilities, non-current liabilities, and deferred revenue

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

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SCHEDULE OF LIABILITIES NOT SUBJECT TO COMPROMISE

<i>for month ending</i>	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
TRADE ACCOUNTS PAYABLE	\$ 42,850,336	\$ 38,418,036	\$ 55,325,439	\$ 60,335,694	\$ 16,912,389	\$ 6,938,909
TAX PAYABLE:						
Federal Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Payroll Taxes	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Other Taxes	7,530,320	13,660,407	18,754,754	13,006,854	6,422,708	7,052,519
TOTAL TAXES PAYABLE	\$ 7,530,320	\$ 13,660,407	\$ 18,754,754	\$ 13,006,854	\$ 6,422,708	\$ 7,052,519
DIP FINANCING	\$ 90,000,000	\$ 90,000,000	\$ 90,000,000	\$ 90,000,000	\$ -	\$ -
ACCRUED INTEREST PAYABLE - DIP	1,874,734	237,642	1,056,188	1,874,734	-	-
*ACCRUED PROFESSIONAL FEES:	5,565,786	12,816,044	23,600,396	23,539,140	6,569,149	7,938,411
OTHER ACCRUED LIABILITIES:						
1. DEFERRED REVENUE	3,134,627	3,459,776	2,923,634	3,397,614	2,945,692	3,156,606
2. ARO ¹	343,906,283	343,084,400	308,981,889	309,314,381	39,983,257	16,098,448
3. OTHER ²	795,343	2,532,457	2,056,436	6,527,649	858,631	750,000
TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE (MOR-3)	\$ 495,657,429	\$ 504,208,762	\$ 502,698,736	\$ 507,996,066	\$ 73,691,826	\$ 41,934,893

*Payment Requires Court Approval.

Notes

¹ ARO liabilities are assumed to be not subject to compromise; see "GLOBAL NOTES TO MONTHLY OPERATING REPORT" note number 5

² Other post-petition liabilities primarily includes post-retirement medical benefits accrued on a post-petition basis

UNITED STATES BANKRUPTCY COURT
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AGING OF LIABILITIES NOT SUBJECT TO COMPROMISE

DAYS	MONTH		MARCH			
	TOTAL	TRADE ACCTS	FED TAXES	STATE TAXES	AD-VALOREM, OTHER TAXES	OTHER
0-30	\$ 13,991,428	\$ 6,938,909	\$ -	\$ -	\$ 7,052,519	\$ -
31-60	-	-	-	-	-	-
61-90	-	-	-	-	-	-
91+	-	-	-	-	-	-
TOTAL	\$ 13,991,428	\$ 6,938,909	\$ -	\$ -	\$ 7,052,519	\$ -

AGING OF ACCOUNTS RECEIVABLE

MONTH	October	November	December	January	February	March
0-30	\$ 65,328,758	\$ 66,816,429	\$ 72,733,080	\$ 55,446,251	\$ 17,087,704	\$ 13,784,875
31-60	749,275	749,449	992,937	587,760	935,071	-
61-90 ¹	449,022	501,247	521,333	473,898	145,108	-
91+ ¹	1,397,758	1,598,573	2,099,820	2,625,470	12,239	13,954
TOTAL	\$ 67,924,813	\$ 69,665,698	\$ 76,347,170	\$ 59,133,380	\$ 18,180,123	\$ 13,798,829

Notes

¹ The Debtors expect amounts aged over 60 days to be resolved promptly and amounts aged over 91 days primarily reflect accounts receivable for reclamation charges under dispute

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672STATEMENT OF INCOME (LOSS) ¹

	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March	QUARTER to date	FILING TO DATE
REVENUES (MOR-1)	\$ 63,106,204	\$ 67,593,714	\$ 74,675,555	\$ 53,977,121	\$ 11,957,519	\$ 11,064,134	\$ 76,998,774	\$ 282,374,247
TOTAL COST OF REVENUES	52,185,954	55,402,792	55,149,807	49,447,172	11,017,512	9,662,163	70,126,847	232,865,400
GROSS PROFIT	10,920,250	12,190,922	19,525,748	4,529,949	940,007	1,401,971	6,871,927	49,508,847
OPERATING EXPENSES:								
Selling, General, & Administrative	\$ 11,242,909	\$ 6,312,677	\$ 6,234,540	\$ 5,697,152	\$ 356,669	\$ 1,095,424	\$ 7,149,245	\$ 30,939,371
Insiders Compensation	228,327	369,797	361,380	393,930	-	-	393,930	1,353,434
Professional Fees	5,434,541	8,362,096	11,379,589	11,233,488	4,449,177	5,106,705	20,789,370	45,965,596
TOTAL OPERATING EXPENSES	\$ 16,905,777	\$ 15,044,570	\$ 17,975,509	\$ 17,324,570	\$ 4,805,846	\$ 6,202,129	\$ 28,332,545	\$ 78,258,401
INCOME (LOSS) BEFORE INT, DEPR/TAX (MOR-1)	\$ (5,985,527)	\$ (2,853,648)	\$ 1,550,239	\$ (12,794,621)	\$ (3,865,839)	\$ (4,800,158)	\$ (21,460,618)	\$ (28,749,554)
INTEREST INCOME / (EXPENSE)	(3,368,996)	(717,470)	2,256,811	(584,319)	58,326	(10,442)	(536,435)	(2,366,090)
DD&A EXPENSE	(5,949,118)	(6,298,842)	8,465,458	(7,005,425)	(1,063,409)	(1,436,921)	(9,505,755)	(13,288,257)
OTHER INCOME / (EXPENSE)	(1,145,644)	(1,168,633)	(1,577,154)	(1,345,362)	(42,030)	165,449	(1,221,943)	(5,113,374)
OTHER ITEMS ²	(20,450,417)	(75,000)	5,150	-	-	-	-	(20,520,267)
TOTAL INT, DEPR & OTHER ITEMS	\$ (30,914,175)	\$ (8,259,945)	\$ 9,150,265	\$ (8,935,106)	\$ (1,047,113)	\$ (1,281,914)	\$ (11,264,133)	\$ (41,287,988)
NET INCOME BEFORE TAXES	\$ (36,899,702)	\$ (11,113,593)	\$ 10,700,504	\$ (21,729,727)	\$ (4,912,952)	\$ (6,082,072)	\$ (32,724,751)	\$ (70,037,542)
FEDERAL INCOME TAXES ³	-	-	-	-	-	-	-	-
NET INCOME (LOSS) (MOR-1)	\$ (36,899,702)	\$ (11,113,593)	\$ 10,700,504	\$ (21,729,727)	\$ (4,912,952)	\$ (6,082,072)	\$ (32,724,751)	\$ (70,037,542)

Notes¹ Statement of income/(loss) presented for the full month of October 2018² Includes reorganization items such as the write-off of unamortized debt issuance costs related to debt subject to compromise³ Income tax accruals are completed on a quarterly basis

UNITED STATES BANKRUPTCY COURT
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CASH RECEIPTS AND DISBURSEMENTS	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March	FILING TO DATE
1. CASH - BEGINNING OF MONTH *	\$ 38,234,352	\$ 70,103,556	\$ 67,769,852	\$ 75,929,504	\$ 36,305,525	\$ 33,234,325	\$ 38,234,352
RECEIPTS:							
2. CASH SALES	\$ 62,277,459	\$ 66,819,085	\$ 68,158,108	\$ 68,005,694	\$ 13,742,691	\$ 11,579,783	\$ 290,582,819
3. COLLECTION OF ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-
4. LOANS & ADVANCES (attach list)	-	-	-	-	-	-	-
5. SALE OF ASSETS	82,731	-	-	5,000,000	(1,000,000)		4,082,731
6. OTHER	1,639,543	303,830	450,000	-	-		2,393,373
TOTAL RECEIPTS	\$ 63,999,733	\$ 67,122,915	\$ 68,608,108	\$ 73,005,694	\$ 12,742,691	\$ 11,579,783	\$ 297,058,924
(Withdrawal) Contribution by Individual Debtor MFR-2**							
DISBURSEMENTS:							
7. NET PAYROLL	\$ 12,666,354	\$ 12,645,311	\$ 12,758,011	\$ 19,982,126	\$ 2,932,710	\$ 1,937,102	\$ 62,921,614
8. SALES, USE & OTHER TAXES PAID	3,805,377	14,326,037	7,210,424	11,862,026	1,173,323	808,894	39,186,080
9. ROYALTIES	5,109,824	3,631,093	3,298,662	7,649,544	177,691	86,024	19,952,839
10. OPERATING DISBURSEMENTS	6,051,653	34,740,129	33,503,009	40,552,807	7,451,915	7,231,301	129,530,814
11. INSURANCE	861,254	861,254	861,254	861,254	-		3,445,015
12. OTHER	3,636,067	1,897,850	156,572	3,316,045	1,171,094	3,075,254	13,252,882
TOTAL DISBURSEMENTS FROM OPERATIONS	\$ 32,130,529	\$ 68,101,674	\$ 57,787,931	\$ 84,223,802	\$ 12,906,733	\$ 13,138,574	\$ 268,289,244
19. PROFESSIONAL FEES	-	1,354,946	2,660,525	6,176,747	2,907,158	3,896,423	16,995,798
20. U.S. TRUSTEE FEES	-	-	-	-	-	-	-
21. OTHER REORGANIZATION EXPENSES	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	\$ 32,130,529	\$ 69,456,620	\$ 60,448,456	\$ 90,400,549	\$ 15,813,891	\$ 17,034,997	\$ 285,285,042
22. NET CASH FLOW	31,869,204	(2,333,705)	8,159,652	(17,394,855)	(3,071,200)	(5,455,214)	11,773,882
REMOVE WLB CASH ¹				(22,229,124)			(22,229,124)
23. CASH - END OF MONTH *	\$ 70,103,556	\$ 67,769,852	\$ 75,929,504	\$ 36,305,525	\$ 33,234,325	\$ 27,779,111	\$ 27,779,110

Notes

* Beginning and ending cash are bank cash; book cash is reflected in MOR-2

¹ Starting in February, consistent with the Global Notes, only reflect WMLP activity and therefore WLB cash has been removed

**UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION**

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672

**Cash Account Reconciliation
Month of March, 2019**

<i>Bank account balances as of 3/31/19</i>				
Depository	Legal Entity	Type	Account No.	Balance - March
1. Bank of New York	Westmoreland Kemmerer, Inc	Restricted	8733	30,316,745
2. CIBC - US	Westmoreland Resource Partners LP	Money Market/Operating	7303	21,235,922
3. CIBC - US	Westmoreland Resource Partners LP	Operating	7488	2,854,761
4. CIBC - US	Westmoreland Kemmerer, Inc	Operating	0134	-
5. CIBC - US	Westmoreland Kemmerer, Inc	Operating	6487	-
6. CIBC - US	Oxford Mining Company	Operating	8436	-
7. CIBC - US	Oxford Mining Company	Operating	9809	-
8. Morgan Stanley	Westmoreland Kemmerer, Inc	Restricted	2340	226,384
9. UBS Financial Services, Inc	Oxford Mining Company	Restricted	1174	-
10. Wellington Shields	Oxford Mining Company	Restricted	9315	2,700,000
11. CIBC - US	Westmoreland Resource Partners, LP	Restricted	6161	3,688,428
12. First Interstate	Westmoreland Kemmerer LLC	Restricted	0485	60,000
Total				\$ 61,082,239

Notes

Ending cash per MOR-7 is comprised of only "CIBC-US" non-escrow accounts; balances reflects ending bank balances

UNITED STATES BANKRUPTCY COURT
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PAYMENTS TO INSIDERS AND PROFESSIONALS ¹

Of the total disbursements shown for the month, list the amount paid to insiders (as defined in Section 101(31)(A)-(F) of the U.S. Bankruptcy Code) and the professionals. Also, for insiders, identify the type of compensation paid (e.g., salary, commission, bonus, etc.) (Attach additional pages as necessary).

INSIDERS: NAME/POSITION/COMP TYPE ²	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
1. Michael G. Hutchinson/Interim Chief Executive Officer, member of Board of Directors	\$ 26,923.08	\$ 53,846.16	\$ 53,846.16	\$ 78,534.73	\$ -	\$ -
2. Jennifer S. Grafton/Chief Administrative Officer, Chief Legal Officer & Secretary	17,165.38	34,330.76	45,690.97	51,775.43	-	-
3. Gary A. Kohn/Chief Financial Officer	25,050.00	81,975.00	50,100.00	43,187.50	-	-
4. Joseph E. Micheletti/Chief Operating Officer	17,357.69	34,715.38	34,715.38	52,585.56	-	-
5. Sheldon de Jager/Vice President - Financial Planning and Analysis & Treasurer	8,511.54	17,023.08	17,023.08	25,114.79	-	-
6. Scott Henry/Vice President, Controller & Chief Accounting Officer WLB/WMLP	8,319.23	16,638.46	35,004.35	17,732.06	-	-
7. Jeffrey Stein/Chief Restructuring Officer, member of Board of Directors ³	125,000.00	131,268.07	125,000.00	125,000.00	-	-
TOTAL INSIDERS (MOR-1)	\$ 228,326.92	\$ 369,796.91	\$ 361,379.94	\$ 393,930.07	\$ -	\$ -

PAYMENTS TO PROFESSIONALS ¹

PROFESSIONALS: NAME/ORDER DATE	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
1. Donlin, Recano, & Company, Inc.	\$ -	\$ 136,696.42	\$ -	316,263.96	-	\$ -
2. Schulte Roth & Zabel, LLP	-	647,141.77	421,304.29	442,789.64	1,112,150.58	1,107,158.07
3. Houlihan Lokey, Inc	-	153,323.25	153,407.39	151,524.30	159,332.85	-
4. FTI Consulting	-	150,361.44	150,000.00	153,816.78	-	-
5. Jones Walker LLP	-	78,858.00	18,701.04	14,673.77	-	-
6. Thunderwood Capital	-	22,196.00	22,196.00	-	-	-
7. Seward & Kissel	-	15,173.00	39,490.00	-	21,841.00	19,110.80
8. Keith Alessi	-	30,000.00	30,000.00	30,000.00	-	50,000.00
9. Dinsmore	-	34,248.50	33,013.50	8,944.55	36,260.20	-
10. Winston & Strawn	-	86,947.50	-	61,463.26	-	-
11. Morrison & Foerster	-	-	295,951.87	19,210.40	231,292.15	262,813.54
12. Kramer Levin	-	-	1,496,460.70	1,040,029.21	-	-
13. Kirkland & Ellis	-	-	-	2,984,022.70	-	93,172.99
14. Alvarez & Marsal	-	-	-	884,481.15	193,918.00	559,485.49
15. Centerview Partners	-	-	-	-	-	-
17. Cole Schotz ⁽⁴⁾	-	-	-	35,007.20	19,016.81	12,464.92
18. Lazard ⁽⁵⁾	-	-	-	-	453,763.89	321,250.08
19. Jones Day ⁽⁶⁾	-	-	-	-	679,582.39	1,415,109.75
20. Porter Hedges LLP	-	-	-	34,519.65	-	-
21. Stephen D Williams	-	-	-	-	-	5,325.00
22. Jefferies LLC	-	-	-	-	-	50,531.89
TOTAL PROFESSIONALS (MOR-1)	\$ -	\$ 1,354,945.88	\$ 2,660,524.79	\$ 6,176,746.57	\$ 2,907,157.87	\$ 3,896,422.53

Notes

- ¹ All payments reflect post-petition payments only
- ² Comp type included reflects gross wages and consulting payments; all where applicable for the post-petition period
- ³ Includes expense reimbursement
- ⁴ Cole Schotz February Payment of \$19,016 erroneously coded under payments for Centerview Partners in February MOR
- ⁵ Lazard February Payment of \$453,763 erroneously coded under payments for Cole Schotz in February MOR
- ⁶ Jones Day February Payment of \$679,583 erroneously coded under payments for Porter Hedges in February MOR

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.

CASE NUMBER: 18-35672

Exhibit A - CONSOLIDATING DISBURSEMENTS OF JOINTLY ADMINISTERED CASES IN CHAPTER 11 ¹

Entity	Case Number	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March	Quarter to date	Filing to date
Absaloka Coal, LLC	18-35673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin Resources, Inc.	18-35674	-	-	-	-	-	-	-	-
Buckingham Coal Company, LLC	18-35675	1,445,051	3,843,398	5,413,282	5,063,469	-	-	5,063,469	15,765,200
Dakota Westmoreland Corporation	18-35676	281,877	475,075	407,662	1,004,251	-	-	1,004,251	2,168,865
Daron Coal Company, LLC	18-35677	-	-	-	-	-	-	-	-
Harrison Resources, LLC	18-35678	-	-	-	-	-	-	-	-
Haystack Coal Company	18-35679	-	-	-	-	-	-	-	-
Oxford Conesville, LLC	18-35680	-	-	-	-	-	-	-	-
Oxford Mining Company - Kentucky, LLC	18-35681	-	-	-	-	-	-	-	-
Oxford Mining Company, LLC	18-35682	1,749,596	6,575,123	5,795,085	6,200,918	8,743,503	7,014,167	21,958,588	36,078,392
San Juan Coal Company	18-35684	2,275,690	5,562,769	4,430,591	7,613,702	-	-	7,613,702	19,882,753
San Juan Transportation Company	18-35683	-	-	-	-	-	-	-	-
Texas Westmoreland Coal Company	18-35685	-	-	-	-	-	-	-	-
WCC Land Holding Company, Inc.	18-35686	-	-	-	-	-	-	-	-
WEI - Roanoke Valley, Inc.	18-35687	-	-	-	-	-	-	-	-
Western Energy Company	18-35688	10,701,359	18,498,585	17,057,360	27,528,344	-	-	27,528,344	73,785,648
Westmoreland - Roanoke Valley, LP	18-35708	-	-	-	-	-	-	-	-
Westmoreland Coal Company	18-35672	9,121,308	14,287,231	12,941,117	21,979,304	-	-	21,979,304	58,328,959
Westmoreland Coal Company Asset Corp.	18-35689	-	-	-	-	-	-	-	-
Westmoreland Coal Sales Company, Inc.	18-35690	15,250	15,250	-	-	-	-	-	30,500
Westmoreland Energy Services New York, Inc.	18-35691	-	-	-	-	-	-	-	-
Westmoreland Energy Services, Inc.	18-35693	-	-	-	-	-	-	-	-
Westmoreland Energy, LLC	18-35694	-	-	-	-	-	-	-	-
Westmoreland Kemmerer Fee Coal Holdings, LLC	18-35695	-	-	-	-	-	-	-	-
Westmoreland Kemmerer, LLC	18-35696	2,179,593	12,837,306	8,050,208	11,027,975	8,070,411	10,020,830	29,119,216	52,186,324
Westmoreland Mining LLC	18-35697	-	-	-	-	-	-	-	-
Westmoreland North Carolina Power, LLC	18-35698	-	-	-	-	-	-	-	-
Westmoreland Partners	18-35700	288	325	-	-	-	-	-	613
Westmoreland Power, Inc.	18-35701	-	-	-	-	-	-	-	-
Westmoreland Resource Partners, LP	18-35702	-	82,731	-	-	-	-	-	82,731
Westmoreland Resources GP, LLC	18-35703	-	-	-	-	-	-	-	-
Westmoreland Resources, Inc.	18-35704	3,842,000	5,518,546	4,441,605	8,404,042	-	-	8,404,042	22,206,192
Westmoreland San Juan Holdings, Inc.	18-35705	-	-	-	-	-	-	-	-
Westmoreland San Juan, LLC	18-35706	-	-	-	-	-	-	-	-
Westmoreland Savage Corporation	18-35707	131,528	631,672	224,932	492,626	-	-	492,626	1,480,758
Westmoreland Texas Jewett Coal Company	18-35671	386,987	1,128,608	1,686,615	1,085,918	-	-	1,085,918	4,288,127
WRI Partners, Inc.	18-35709	-	-	-	-	-	-	-	-
Total (same as MOR-1 disbursements)		\$ 32,130,525	\$ 69,456,620	\$ 60,448,456	\$ 90,400,549	\$ 16,813,915	\$ 17,034,997	\$ 124,249,461	\$ 286,285,061

Notes

¹ Disbursements reflect post-petition payments only; excludes inter-Debtor transfers