

**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) |
|---|--------------------------------------|---|

**ORDER SUSTAINING DEBTORS’ FIFTEENTH OMNIBUS OBJECTION TO
CERTAIN PROOFS OF CLAIM (RECLASSIFIED 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’ Fifteenth Omnibus Objection to certain Reclassified 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

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.

best 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 Reclassified Claim identified on Exhibit A attached to this Order is modified and reclassified; *provided that* the Debtors reserve the right to object to the Corrected Claims on any applicable grounds.
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 Reclassified Claim, each such Reclassified Claim, and the Objection as it pertains to such Reclassified 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 Reclassified 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

Reclassified Claims

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|---|------------------|----------------------------|--------------------|-------------|----------------------------|--------------------|-------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 1 ABB ENTERPRISE SOFTWARE INC. JAMES CONNELLY 1536 NORTH GULLEY ROAD DEARBORN, MI 48128 | 848 / 349.1 | Westmoreland Coal Company | 503(b)(9) | \$540.70 | Westmoreland Coal Company | 503(b)(9) | \$0.00 |
| | | Westmoreland Coal Company | Unsecured | | Westmoreland Coal Company | Unsecured | \$540.70 |
| | | | | | Subtotal | | \$540.70 |
| Reason: Claim for software subscription is not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| 2 AIR TECH HEATING AND A/C INC PO BOX 2402 GILLETTE, WY 82717 | 167 / 4.1 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$345.09 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$327.60 |
| | | Westmoreland Kemmerer, LLC | Unsecured | \$687.21 | Westmoreland Kemmerer, LLC | Unsecured | \$704.70 |
| | | | | | Subtotal | | \$1,032.30 |
| Reason: Invoice number 52859 includes shipping charges for \$17.49 that are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| 3 ASIAREP USA INC D/B/A APS LIGHTING AND SAFETY PRODUCTS MARIEL CIPOLLETTA 610 GATEWAY CTR DR STES J AND K SAN DIEGO, CA 92102 | 789^ / 57.1 | San Juan Coal Company | 503(b)(9) | \$327.36 | San Juan Coal Company | 503(b)(9) | \$309.96 |
| | | San Juan Coal Company | Unsecured | | San Juan Coal Company | Unsecured | \$17.40 |
| | | | | | Subtotal | | \$327.36 |
| Reason: Invoice number IN20031067 includes shipping charges for \$17.40 that are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |
| 4 BREWER DENTAL CENTER 710 MAIN ST BILLINGS, MT 59105 | 135 / 86.1 | Westmoreland Coal Company | Priority | \$1,500.00 | Westmoreland Coal Company | Priority | \$0.00 |
| | | Westmoreland Coal Company | Unsecured | \$1,437.00 | Westmoreland Coal Company | Unsecured | \$2,937.00 |
| | | | | | Subtotal | | \$2,937.00 |
| Reason: Claim for dental services does not qualify for priority status under section 507(a)(5) of the Bankruptcy Code. | | | | | | | |
| 5 CAPSTONE ENTERPRISES FARMINGTON FIRE EQUIPMENT AND SAFETY 6007 EAST MAIN ST FARMINGTON, NM 87402 | 34 / 2.1 | San Juan Coal Company | Secured | \$26,292.67 | San Juan Coal Company | Secured | \$0.00 |
| | | San Juan Coal Company | Unsecured | \$12,566.15 | San Juan Coal Company | Unsecured | \$38,858.82 |
| | | | | | Subtotal | | \$38,858.82 |
| Reason: The claimant failed to provide prima facie evidence to support secured status under the Bankruptcy Code. Claim for goods sold and services performed does not qualify for secured status. | | | | | | | |
| 6 COMPRESSION LEASING SERVICES INC PO BOX 1629 CASPER, WY 82602 | 312 / 22.1 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$168.92 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$144.42 |
| | | Westmoreland Kemmerer, LLC | Unsecured | \$1,319.21 | Westmoreland Kemmerer, LLC | Unsecured | \$1,343.71 |
| | | | | | Subtotal | | \$1,488.13 |
| Reason: Invoice number 233433 includes shipping charges for \$24.50 that are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|--|------------------|------------------------------|--------------------|---------------|------------------------------|--------------------|--------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 7 CONVEYORS & EQUIPMENT, INC. 3580 SOUTH 300 WEST SALT LAKE CITY, UT84115 | 454 / 30.1 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$184,007.91 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$123,243.55 |
| | | Westmoreland Kemmerer, LLC | Unsecured | \$13,967.32 | Westmoreland Kemmerer, LLC | Unsecured | \$74,731.68 |
| | | Subtotal | | | \$197,975.23 | Subtotal | |
| Reason: Invoice 0061158 was delivered in two shipments. The first shipment (815' Long) for \$60,764.36 was received on 9/17/18 which is outside of the 503b9 period under the Bankruptcy Code. | | | | | | | |
| 8 COSHOCTON TRUCKING INC DUSTY J WOODIE 441 CLOW LN PO BOX 1210 COSHOCTON, OH 43812 | 66 / 1.1 | Oxford Mining Company, LLC | Priority | \$10,869.81 | Oxford Mining Company, LLC | Priority | \$0.00 |
| | | Oxford Mining Company, LLC | Unsecured | \$29,434.33 | Oxford Mining Company, LLC | Unsecured | \$40,304.14 |
| | | Subtotal | | | \$40,304.14 | Subtotal | |
| Reason: Claim for trucking services is not entitled to priority status under Section 507(a)(4) of the Bankruptcy Code. | | | | | | | |
| 9 CSE CORPORATION 1001 CORPORATE LANE EXPORT, PA15264-0578 | 380^ / 25.1 | Buckingham Coal Company, LLC | 503(b)(9) | \$3,216.40 | Buckingham Coal Company, LLC | 503(b)(9) | \$3,202.70 |
| | | Buckingham Coal Company, LLC | Unsecured | \$2,669.77 | Buckingham Coal Company, LLC | Unsecured | \$2,683.47 |
| | | Subtotal | | | \$5,886.17 | Subtotal | |
| Reason: Invoice number 401739 includes shipping charges for \$13.70 that are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |
| 10 DENNIS L MITCHELL 206 7TH AVE NW BOWMAN, ND 58623 | 1017 / 399.1 | Westmoreland Coal Company | Priority | \$1,728.40* | Westmoreland Coal Company | Priority | \$0.00 |
| | | Westmoreland Coal Company | Unsecured | Undetermined* | Westmoreland Coal Company | Unsecured | \$1,728.40* |
| | | Subtotal | | | \$1,728.40* | Subtotal | |
| Reason: Claim for pension, health, and vision benefits is not entitled to priority status under the Bankruptcy Code. | | | | | | | |
| 11 ESCO SUPPLY MARK TEETER 2141 NW 25TH AVE PORTLAND, OR 97210 | 257 / 11.1 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$11,739.33 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$0.00 |
| | | | | | Westmoreland Kemmerer, LLC | Unsecured | \$11,739.33 |
| | | | | | | Subtotal | |
| Reason: Invoice 1213910 for plastic repair services does not qualify as 503b9 goods under the Bankruptcy Code. | | | | | | | |

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|--|------------------|---------------------------------|--------------------|---------------|---------------------------------|--------------------|--------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 12 ESCO SUPPLY MARK TEETER 2141 NW 25TH ST PORTLAND, OR 97210 | 279 / 5.1 | Westmoreland Savage Corporation | 503(b)(9) | \$13,211.94 | Westmoreland Savage Corporation | 503(b)(9) | \$0.00 |
| | | | | | Westmoreland Savage Corporation | Unsecured | \$13,211.94 |
| | | | | | Subtotal | | \$13,211.94 |
| Reason: Invoice for bucket rebuild services does not qualify as 503b9 goods under the Bankruptcy Code. | | | | | | | |
| 13 ESSCO PIPE & SUPPLY INC. 2600 W MAIN ST FARMINGTON, NM 87401 | 187^ / 106.1 | San Juan Coal Company | Priority | \$244.77 | San Juan Coal Company | Priority | \$0.00 |
| | | San Juan Coal Company | Unsecured | \$3,251.28 | San Juan Coal Company | Unsecured | \$3,496.05 |
| | | | Subtotal | \$3,496.05 | Subtotal | | \$3,496.05 |
| Reason: Claim for pipe materials is not entitled to priority status under section 507(a)(8) of the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 14 GARY G. ANDERSEN 207 7TH AVE. NW BOWMAN, ND 58623 | 347 / 156.1 | Westmoreland Coal Company | Priority | \$1,761.94* | Westmoreland Coal Company | Priority | \$0.00 |
| | | Westmoreland Coal Company | Unsecured | Undetermined* | Westmoreland Coal Company | Unsecured | \$1,761.94* |
| | | | Subtotal | \$1,761.94* | Subtotal | | \$1,761.94* |
| Reason: Claim for pension, health, and vision insurance is not entitled to priority status under the Bankruptcy Code. | | | | | | | |
| 15 GEOMAT INC MATTHEW CRAMER 915 MALTA AVE FARMINGTON, NM 87401 | 45 / 6.1 | San Juan Coal Company | Priority | \$929.52* | San Juan Coal Company | Priority | \$0.00 |
| | | San Juan Coal Company | Unsecured | \$12,190.54* | San Juan Coal Company | Unsecured | \$13,120.06* |
| | | | Subtotal | \$13,120.06* | Subtotal | | \$13,120.06* |
| Reason: Claim for engineering services is not entitled to priority status under section 507(a)(8) of the Bankruptcy Code. | | | | | | | |
| 16 INDUSTRIAL SALES CO, LLC. 3286 EAST JOYCE DR SALT LAKE CITY, UT 84109 | 168^ / 5.1 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$2,934.00 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$2,900.00 |
| | | Westmoreland Kemmerer, LLC | Unsecured | \$550.00 | Westmoreland Kemmerer, LLC | Unsecured | \$584.00 |
| | | | Subtotal | \$3,484.00 | Subtotal | | \$3,484.00 |
| Reason: Invoice 2018-27 includes \$34.00 of freight charges that are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|---|------------------|---------------------------------|--------------------|------------|---------------------------------|--------------------|------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 17 INTERNATIONAL CONVEYOR & RUBBER, LLC 72 INDUSTRIAL PK RD. BLAIRSVILLE, PA 15717 | 701^ / 37.1 | Buckingham Coal Company, LLC | 503(b)(9) | \$1,500.25 | Buckingham Coal Company, LLC | 503(b)(9) | \$880.00 |
| | | Buckingham Coal Company, LLC | Unsecured | \$4,160.00 | Buckingham Coal Company, LLC | Unsecured | \$4,780.25 |
| | | | Subtotal | \$5,660.25 | | Subtotal | \$5,660.25 |

Reason: Invoice 4905 includes charges for equipment rental, per diem, and mileage which are not entitled to 503b9 status under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

| | | | | | | | |
|--|-----------------|---------------------------------|-----------|------------|---------------------------------|-----------|------------|
| 18 INTERNETWORK EXPERTS CORPORATION SHAUN SKILLIN 7346 S ALTON WAY STE 10K CENTENNIAL, CO 80112 | 186^ / 105.1 | San Juan Coal Company | 503(b)(9) | \$586.10 | San Juan Coal Company | 503(b)(9) | \$0.00 |
| | | Buckingham Coal Company, LLC | Unsecured | \$1,519.50 | Buckingham Coal Company, LLC | Unsecured | \$1,519.50 |
| | | San Juan Coal Company | Unsecured | \$1,483.35 | San Juan Coal Company | Unsecured | \$2,069.45 |
| | Subtotal | \$3,588.95 | | Subtotal | \$3,588.95 | | |

Reason: Claim for IT management services is not entitled to 503b9 status under the Bankruptcy Code.

^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)

| | | | | | | | |
|--|----------------|---------------------------------|-----------|------------|---------------------------------|-----------|------------|
| 19 IRWIN MINE AND TUNNELING SUPPLY PO BOX 409 IRWIN, PA 15642 | 211^ / 20.1 | Buckingham Coal Company, LLC | 503(b)(9) | \$844.50 | Buckingham Coal Company, LLC | 503(b)(9) | \$816.00 |
| | | Buckingham Coal Company, LLC | Unsecured | \$325.25 | Buckingham Coal Company, LLC | Unsecured | \$353.75 |
| | | | Subtotal | \$1,169.75 | | Subtotal | \$1,169.75 |

Reason: Invoice WINV-4010100 includes \$28.50 of freight charges not entitled to 503b9 status under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

| | | | | | | | |
|---|--------------|---------------------------|-----------|----------|---------------------------|-----------|----------|
| 20 JAMES A KARLOWICZ DDS 420 REEVES AVE STE A DOVER, OH 44622 | 12 / 18.1 | Westmoreland Coal Company | Priority | \$100.00 | Westmoreland Coal Company | Priority | \$0.00 |
| | | Westmoreland Coal Company | Unsecured | \$45.00 | Westmoreland Coal Company | Unsecured | \$145.00 |
| | | | Subtotal | \$145.00 | | Subtotal | \$145.00 |

Reason: Claim for services performed does not qualify for priority status under section 507(a)(5) of the Bankruptcy Code.

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|--|------------------|----------------------------|--------------------|---------------|----------------------------|--------------------|-------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 21 JORGENSEN ASSOCIATES, P.C. P.O. BOX 9550 JACKSON, WY 83002 | 370^ / 179.1 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$3,457.75 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$0.00 |
| | | | | | Westmoreland Kemmerer, LLC | Unsecured | \$3,457.75 |
| | | | | | | Subtotal | \$3,457.75 |
| Reason: Claim for engineering services is not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 22 KING'S CLEANING SERVICE 44517 TR 28 COSHOCKTON, OH 43812 | 348^ / 157.1 | Oxford Mining Company, LLC | Priority | Undetermined* | Oxford Mining Company, LLC | Priority | \$0.00 |
| | | Oxford Mining Company, LLC | Unsecured | \$1,840.00* | Oxford Mining Company, LLC | Unsecured | \$1,840.00* |
| | | | Subtotal | \$1,840.00* | | Subtotal | \$1,840.00* |
| Reason: Claim for cleaning services is not entitled to priority status under section 507(a)(4) of the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 23 LEONARD JONES C/O FRED A JONES 5269 HEWETT CREEK RD. HEWETT, WV 25108 | 490 / 212.1 | Westmoreland Coal Company | Priority | \$501.50 | Westmoreland Coal Company | Priority | \$0.00 |
| | | Westmoreland Coal Company | Unsecured | \$0.00 | Westmoreland Coal Company | Unsecured | \$501.50 |
| | | | Subtotal | \$501.50 | | Subtotal | \$501.50 |
| Reason: Claim for employee health insurance benefits and monthly pension is not entitled to priority status under the Bankruptcy Code. | | | | | | | |
| 24 LUBRICATION EQUIPMENT AND SUPPLY CO INC 3526 E BROADWAY ROAD PHOENIX, AZ 85040 | 239^ / 23.1 | San Juan Coal Company | 503(b)(9) | \$4,150.33 | San Juan Coal Company | 503(b)(9) | \$2,273.09 |
| | | | | | San Juan Coal Company | Unsecured | \$1,877.24 |
| | | | | | | Subtotal | \$4,150.33 |
| Reason: Invoice number 00599516, 00600192, 00600174 and 00600178 include \$170.32 of shipping charges that are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| Invoice number 00593042, 00593044, 00597027, 00596835, and 00596559 for \$1,706.92 were delivered outside of the 503b9 period. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|--|---------------|---------------------------------|-----------------|-----------------|---------------------------------|-----------------|-----------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 25 MARIETTA COAL COMPANY C/O TRIBBIE, PLUMMER, CHURCH & LAPLANTE, LLC ATTN: KEITH PLUMMER 139 WEST EIGHTH STREET PO BOX 640 CAMBRIDGE, OH 43725 | 746^ / 311.1 | Oxford Mining Company, LLC | Secured | \$2,000,000.00* | Oxford Mining Company, LLC | Secured | \$0.00 |
| | | | | | Oxford Mining Company, LLC | Unsecured | \$2,000,000.00* |
| | | | | | | Subtotal | \$2,000,000.00* |
| | | | | | | | |
| Reason: Claim for advanced royalties does not qualify for secured status under the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 26 MARKETING SPECIALTIES INC P O BOX 141 BILLINGS, MT 59103 | 165^ / 6.1 | Western Energy Company | 503(b)(9) | \$142.36 | Western Energy Company | 503(b)(9) | \$127.88 |
| | | | | | Western Energy Company | Unsecured | \$14.48 |
| | | | | | | Subtotal | \$142.36 |
| | | | | | | | |
| Reason: Invoice number 082874 includes shipping charges for \$14.48 that is not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |
| 27 MONTANA DAKOTA UTILITIES CO. PO BOX 5600 BISMARCK, ND 58506-5600 | 428^ / 87.2 | Dakota Westmoreland Corporation | 503(b)(9) | \$28,479.60 | Dakota Westmoreland Corporation | 503(b)(9) | \$0.00 |
| | | Westmoreland Savage Corporation | 503(b)(9) | \$4,093.76 | Westmoreland Savage Corporation | 503(b)(9) | \$0.00 |
| | | Dakota Westmoreland Corporation | Unsecured | \$91,449.84 | Dakota Westmoreland Corporation | Unsecured | \$119,929.44 |
| | | Westmoreland Savage Corporation | Unsecured | \$12,829.02 | Westmoreland Savage Corporation | Unsecured | \$16,922.78 |
| | | | Subtotal | \$136,852.22 | | Subtotal | \$136,852.22 |
| Reason: Claim for electricity services does not constitute a good under section 503(b)(9) of the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 28 MONTANA PETERBILT 3255 NORTH FRONTAGE ROAD BILLINGS, MT 59103 | 271^ / 15.1 | Westmoreland Resources, Inc. | 503(b)(9) | \$287.78 | Westmoreland Resources, Inc. | 503(b)(9) | \$253.78 |
| | | Westmoreland Resources, Inc. | Unsecured | \$3,728.01 | Westmoreland Resources, Inc. | Unsecured | \$3,762.01 |
| | | | Subtotal | \$4,015.79 | | Subtotal | \$4,015.79 |
| | | | | | | | |
| Reason: Invoice numbers 01P55986 and 01P58206 include shipping charges for \$34.00 that are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|--|------------------|------------------------------|--------------------|---------------|------------------------------|--------------------|--------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 29 MONTROSE AIR QUALITY SERVICES LLC 3500 COMANCHE RD., NE BLDG. G ALBUQUERQUE, NM 87107-4546 | 756^ / 321.1 | San Juan Coal Company | Secured | Undetermined* | San Juan Coal Company | Secured | \$0.00 |
| | | San Juan Coal Company | Unsecured | \$26,875.87* | San Juan Coal Company | Unsecured | \$26,875.87* |
| | | | Subtotal | \$26,875.87* | | Subtotal | \$26,875.87* |
| Reason: Claim for air quality services is not entitled to secured status under the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 30 NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431 | 46^ / 31.1 | Oxford Mining Company, LLC | Administrative | \$17,797.50 | Oxford Mining Company, LLC | Administrative | \$0.00 |
| | | | | | Westmoreland Coal Company | Unsecured | \$17,797.50 |
| | | | | | | Subtotal | \$17,797.50 |
| Reason: Claim for pre-petition services is not entitled to an administrative expense under the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 31 NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431 | 47^ / 32.1 | Oxford Mining Company, LLC | Administrative | \$2,422.00 | Westmoreland Coal Company | Administrative | \$0.00 |
| | | | | | Oxford Mining Company, LLC | Unsecured | \$2,422.00 |
| | | | | | | Subtotal | \$2,422.00 |
| Reason: Claim for pre-petition services is not entitled to an administrative expense under the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 32 NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431 | 48^ / 33.1 | Oxford Mining Company, LLC | Administrative | \$14,504.75 | Oxford Mining Company, LLC | Administrative | \$0.00 |
| | | | | | Oxford Mining Company, LLC | Unsecured | \$14,504.75 |
| | | | | | | Subtotal | \$14,504.75 |
| Reason: Claim for pre-petition services is not entitled to an administrative expense under the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 33 NORTHERN ENGINE & SUPPLY CO. PO BOX 16285 DULUTH, MN 55816 | 653 / 42.1 | Westmoreland Resources, Inc. | 503(b)(9) | \$98.62 | Westmoreland Resources, Inc. | 503(b)(9) | \$82.72 |
| | | | | | Westmoreland Resources, Inc. | Unsecured | \$15.90 |
| | | | | | | Subtotal | \$98.62 |
| Reason: Invoice number 401680 includes shipping charges for \$15.90 that are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|--|-----------------|------------------------------|-----------------|----------------|------------------------------|-----------------|----------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 34 OHIO MACHINERY COMPANY DBA OHIO CAT 3993 E ROYALTON RD BROADVIEW HEIGHTS, OH 44147 | 836^ / 337.1 | Buckingham Coal Company, LLC | 503(b)(9) | \$23,461.32 | Buckingham Coal Company, LLC | 503(b)(9) | \$23,445.12 |
| | | Oxford Mining Company, LLC | 503(b)(9) | \$423,958.90 | Oxford Mining Company, LLC | 503(b)(9) | \$216,185.62 |
| | | Buckingham Coal Company, LLC | Unsecured | \$6,448.57 | Buckingham Coal Company, LLC | Unsecured | \$6,464.77 |
| | | Oxford Mining Company, LLC | Unsecured | \$1,403,784.16 | Oxford Mining Company, LLC | Unsecured | \$1,611,557.44 |
| | | Subtotal | | \$1,857,652.95 | Subtotal | | \$1,857,652.95 |

Reason: Shipping and freight charges totaling \$2,168.17 are not entitled to 503(b)(9) status under the Bankruptcy Code.

Invoice numbers PC060028182, PC060028183, PS050321609, PC050021874, CT0000006906, PS050322609, PS050322611, PS050322612, PS070328195, PS050322843, in the aggregate amount of \$1,521.53 include various restocking fees, hose make up charges, electronic technician subscription and assembly charges which do not constitute a good under section 503(b)(9) of the Bankruptcy Code.

Invoice numbers WO050182069, WO120160749, WO120160750, PS050321818, WO050182165, WO050182166, WO120160792, WO050182175, WO120160809, WO120160810, WO120160811, WO050182187, WO060165113, WO120160833, WO120160834, WO120160835, WO120160838, WO050182211, WO050182212, WO050182213, WO120160859, WO120160860, CT0000006907, WO120160879, WO120160880, WO050182387, , WO050182436, WO050182437, WO060165085, WO060165226, W0060165376 in the aggregate amount of \$259,416.90 are for service orders which do not constitute goods under section 503(b)(9) of the Bankruptcy Code.

Invoice numbers PS050321806 and PS050321807 in the amount of \$1,193.70 assert goods received prior to the 503(b)(9) period.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)

| | | | | | | | |
|--|----------------|---------------------------|-----------|---------------|---------------------------|-----------|---------------|
| OSCAR F. PERDUE C/O CORNELL A. PERDUE PO BOX 143 SURVEYOR, WV 25932 | 608 / 263.1 | Westmoreland Coal Company | Priority | Undetermined* | Westmoreland Coal Company | Priority | \$0.00 |
| | | Westmoreland Coal Company | Unsecured | Undetermined* | Westmoreland Coal Company | Unsecured | Undetermined* |
| | | Subtotal | | Undetermined* | Subtotal | | Undetermined* |

Reason: Claim for health care and pension is not entitled to priority status under the Bankruptcy Code.

| | | | | | | | |
|--|----------------|------------------------------|-----------|----------|------------------------------|-----------|----------|
| 36 PRECISION MACHINE AND WELDING INC 145 21ST ST WEST DICKINSON, ND 58601 | 1334 / 13.2 | Westmoreland Resources, Inc. | 503(b)(9) | \$75.00 | Westmoreland Resources, Inc. | 503(b)(9) | \$0.00 |
| | | Westmoreland Resources, Inc. | Unsecured | \$775.00 | Westmoreland Resources, Inc. | Unsecured | \$850.00 |
| | | Subtotal | | \$850.00 | Subtotal | | \$850.00 |

Reason: Invoice 87308 includes \$75.00 of shipping charges not entitled to 503b9 status under the Bankruptcy Code.

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|--|------------------|---------------------------------|--------------------|-------------|---------------------------------|--------------------|-------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 37 R.M. WILSON CO., INC. P.O. BOX 6274 WHEELING, WV 26003 | 875^ / 43.1 | Buckingham Coal Company, LLC | 503(b)(9) | \$4,168.57 | Buckingham Coal Company, LLC | 503(b)(9) | \$3,718.57 |
| | | Buckingham Coal Company, LLC | Unsecured | \$392.38 | Buckingham Coal Company, LLC | Unsecured | \$842.38 |
| | | Subtotal | | \$4,560.95 | Subtotal | | \$4,560.95 |
| Reason: Invoice number 376014 includes \$450.00 of labor charges which are not entitled to 503b9 classification under the Bankruptcy Code. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |
| 38 R.M. WILSON CO., INC. P.O. BOX 6274 WHEELING, WV 26003 | 896^ / 64.1 | San Juan Coal Company | 503(b)(9) | \$36,213.20 | San Juan Coal Company | 503(b)(9) | \$35,960.00 |
| | | | | | San Juan Coal Company | Unsecured | \$253.20 |
| | | | | | Subtotal | | \$36,213.20 |
| Reason: Invoice for freight charges related to goods is not entitled to 503b9 classification under the Bankruptcy Code. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |
| 39 ROCKY MOUNTAIN STEEL SERVICES 2424 S 3270 W SALT LAKE CITY, UT84119 | 647 / 37.1 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$4,084.59 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$0.00 |
| | | Westmoreland Kemmerer, LLC | Unsecured | \$16,274.65 | Westmoreland Kemmerer, LLC | Unsecured | \$20,359.24 |
| | | Subtotal | | \$20,359.24 | Subtotal | | \$20,359.24 |
| Reason: Invoice numbers 123427 and 122051A for \$4,084.59 were delivered on 9/4/18 which is outside of the 503b9 period under the Bankruptcy Code. | | | | | | | |
| 40 SERRANOS INC PO BOX 126 BLOOMFIELD, NM 87413 | 111^ / 74.1 | San Juan Coal Company | 503(b)(9) | \$7,118.38 | San Juan Coal Company | 503(b)(9) | \$0.00 |
| | | San Juan Coal Company | Unsecured | \$6,745.41 | San Juan Coal Company | Unsecured | \$13,863.79 |
| | | Subtotal | | \$13,863.79 | Subtotal | | \$13,863.79 |
| Reason: Invoice PM148720 for septic tank services is not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| Invoice S148752 and PM148730 for portable restroom rentals are not entitled to 503b9 status under the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 41 SLS WEST, INC. CASSANDRA ALCON 3323 LETOURNEAU DR GILLETTE, WY 82718 | 919 / 50.1 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$680.27 | Westmoreland Kemmerer, LLC | 503(b)(9) | \$0.00 |
| | | Westmoreland Kemmerer, LLC | Unsecured | \$19,751.20 | Westmoreland Kemmerer, LLC | Unsecured | \$20,431.47 |
| | | Subtotal | | \$20,431.47 | Subtotal | | \$20,431.47 |
| Reason: Invoices 3001554 and 3001737 do not qualify for 503b9 status under the Bankruptcy Code as invoices were delivered outside of the 503b9 period. | | | | | | | |

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|---|-----------------|---------------------------------|-----------------|---------------|---------------------------------|-----------------|--------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 42 SPENCER FLUID POWER C/O DIANNE MISENKO ONE APPLIED PLAZA CLEVELAND, OH 44115 | 927^ / 50.1 | Westmoreland Resources, Inc. | 503(b)(9) | \$4,311.12 | Westmoreland Resources, Inc. | 503(b)(9) | \$864.38 |
| | | Westmoreland Resources, Inc. | Unsecured | \$803.24 | Westmoreland Resources, Inc. | Unsecured | \$4,249.98 |
| | | Subtotal | | | \$5,114.36 | Subtotal | |
| Reason: Invoice numbers 3004343-00 and 3004357-00 for \$3,446.74 are not entitled to 503b9 status under the Bankruptcy Code as invoices were delivered outside of the 503b9 period. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |
| 43 STERN WELDING 12 MONTANA BOX 132 SAVAGE, MT59262 | 115^ / 78.1 | Westmoreland Savage Corporation | Priority | \$480.00 | Westmoreland Coal Company | Priority | \$0.00 |
| | | | | | Westmoreland Savage Corporation | Unsecured | \$480.00 |
| | | Subtotal | | | | Subtotal | |
| Reason: Claim for services is not entitled to priority status under section 507(a)(4) of the Bankruptcy Code. | | | | | | | |
| ^ Claim is pending on Exhibit A to the Fourth Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 44 THE DITCH COMPANY, LLC 6085 LAKEWOODS LN, FLORA VISTA, NM87415-9616 | 841^ / 342.1 | San Juan Coal Company | Priority | Undetermined* | San Juan Coal Company | Priority | \$0.00 |
| | | | Unsecured | \$35,432.03* | San Juan Coal Company | Unsecured | \$35,432.03* |
| | | Subtotal | | | \$35,432.03* | Subtotal | |
| Reason: Claim for services is not entitled to priority status under section 507(a)(8) of the Bankruptcy Code. | | | | | | | |
| ^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims) | | | | | | | |
| ^ Claim is pending on Exhibit A to the Fourth Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| 45 WC HYDRAULICS, LLC 172 PHILPOT LANE BECKLEY, WV25813 | 1048 / 46.1 | Buckingham Coal Company, LLC | 503(b)(9) | \$10,485.03 | Buckingham Coal Company, LLC | 503(b)(9) | \$0.00 |
| | | | | | Buckingham Coal Company, LLC | Unsecured | \$10,485.03 |
| | | Subtotal | | | | Subtotal | |
| Reason: Claim is not entitled to 503b9 status as all invoices were delivered outside of the 503b9 period under the Bankruptcy Code. | | | | | | | |
| 46 WOODRUFF AUTO SERVICE LLC 1466 STATE RTE601 GREENVILLE, KY 42345 | 689^ / 304.1 | Oxford Mining Company, LLC | Priority | \$12,751.80 | Oxford Mining Company, LLC | Priority | \$0.00 |
| | | | | | Oxford Mining Company, LLC | Unsecured | \$12,751.80 |
| | | Subtotal | | | | Subtotal | |
| Reason: Claim for auto services does not qualify for priority status under section 507(a)(4) of the Bankruptcy Code. | | | | | | | |

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Reclassified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME | CLAIM# / ECF# | ASSERTED | | | MODIFIED | | |
|--|------------------|--------------|--------------------|-------------------------|--------------|--------------------|-------------------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| ^ Claim is pending on Exhibit A to the Fourth Omnibus Claims Objection (Incorrect Debtor Claims) | | | | | | | |
| | | TOTAL | | \$ 4,579,309.03* | TOTAL | | \$ 4,579,309.03* |

* Indicates claim contains unliquidated and/or undetermined amounts