

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

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|   |   |                         |
|---|---|-------------------------|
| In re:  | § |                         |
|   | § | Chapter 11              |
|   | § |                         |
| WESTMORELAND COAL COMPANY, <i>et al.</i> <sup>1</sup> | § | Case No. 18-36572 (DRJ) |
|   | § |                         |
| Debtors.  | § | (Jointly Administered)  |
|   | § |                         |

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**ORDER SUSTAINING DEBTORS' SIXTEENTH OMNIBUS OBJECTION TO  
CERTAIN PROOFS OF CLAIM (MODIFIED CLAIMS)**

(Relates to ECF No. \_\_\_\_)

Upon the objection (the “Objection”)<sup>2</sup> of the above-captioned Reorganized WLB Debtors<sup>3</sup> and the WMLP Debtors<sup>4</sup> (collectively, with the Reorganized WLB Debtors, the “Debtors”) for entry of an order (this “Order”) sustaining the Debtors’ Sixteenth Omnibus Objection to certain Modified 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

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<sup>1</sup> 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](http://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.

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

<sup>3</sup> “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”).

<sup>4</sup> 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 Modified Claim identified on Exhibit A attached to this Order is modified and reduced as 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 Modified Claim, each such Modified Claim, and the Objection as it pertains to such Modified 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 Modified 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

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DAVID R. JONES  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit A**

**Modified Claims**

## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME  | CLAIM#<br>/ ECF# | ASSERTED   |                    |             | MODIFIED                     |                    |             |
|---|------------------|--|--------------------|-------------|------------------------------|--------------------|-------------|
|   |                  | DEBTOR   | PRIORITY<br>STATUS | AMOUNT      | DEBTOR                       | PRIORITY<br>STATUS | AMOUNT      |
| 1 AIRGAS USA LLC<br>110 WEST 7TH STREET, SUITE 1300<br>TULSA, OK 74119  | 599^ /<br>254.1  | San Juan Coal Company  | 503(b)(9)          | \$3,302.66  | San Juan Coal Company        | 503(b)(9)          | \$0.00      |
|   |                  | San Juan Coal Company  | Unsecured          | \$5,776.97  | San Juan Coal Company        | Unsecured          | \$5,776.97  |
|   |                  |  | Subtotal           | \$9,079.63  |                              | Subtotal           | \$5,776.97  |
| Reason: Invoice numbers 9080802936, 9080499014, 9080748543 and 9081014667 in the aggregate amount of \$3,302.66 were paid on EFT number 1010137 dated 3/8/19.                             |                  |  |                    |             |                              |                    |             |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)   |                  |  |                    |             |                              |                    |             |
| 2 ASIAREP USA INC<br>D/B/A APS LIGHTING AND SAFETY<br>PRODUCTS<br>MARIEL CIPOLLETTA<br>610 GATEWAY CTR DR STES J AND K<br>SAN DIEGO, CA 92102   | 789^ /<br>57.1   | San Juan Coal Company  | 503(b)(9)          | \$309.96    | San Juan Coal Company        | 503(b)(9)          | \$0.00      |
|   |                  | San Juan Coal Company  | Unsecured          | \$17.40     | San Juan Coal Company        | Unsecured          | \$17.40     |
|   |                  |  | Subtotal           | \$327.36    |                              | Subtotal           | \$17.40     |
| Reason: The goods portion of invoice number IN20031067 in the amount of \$309.96 was paid on EFT number 1010138 dated 3/5/19.   |                  |  |                    |             |                              |                    |             |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)   |                  |  |                    |             |                              |                    |             |
| 3 BILL MILLER EQUIPMENT SALES INC<br>LEE MURDY<br>PO BOX 112<br>ECKHART, MD 21528   | 227 /<br>21.1    | Oxford Mining Company, LLC   | 503(b)(9)          | \$7,000.00  | Oxford Mining Company, LLC   | 503(b)(9)          | \$0.00      |
|   |                  | Oxford Mining Company, LLC   | Unsecured          | \$32,500.00 | Oxford Mining Company, LLC   | Unsecured          | \$32,500.00 |
|   |                  |  | Subtotal           | \$39,500.00 |                              | Subtotal           | \$32,500.00 |
| Reason: Invoice number 119248 was paid by check number 1000507 on 11/30/18.   |                  |  |                    |             |                              |                    |             |
| 4 BILLINGS CONSTRUCTION SUPPLY<br>5514 KING AVE EAST<br>BILLINGS, MT 59101  | 275 /<br>19.1    | Westmoreland Resources, Inc.   | Unsecured          | \$19,934.01 | Westmoreland Resources, Inc. | Unsecured          | \$16,001.99 |
|   |                  | Reason: Invoice number SV1810 was paid on 11/30/18 by check number 60074 for the amount of \$208.19. |                    |             |                              |                    |             |
| Invoice numbers 80868 and 94200 have been paid on 12/20/18 by check number 60108 for the amount of \$3,729.33.  |                  |  |                    |             |                              |                    |             |
| 5 BILLS AUTO PARTS INC<br>PO BOX 549<br>HARDIN, MT 59034  | 274 /<br>18.1    | Westmoreland Resources, Inc.   | 503(b)(9)          | \$1,604.54  | Westmoreland Resources, Inc. | 503(b)(9)          | \$0.00      |
|   |                  | Westmoreland Resources, Inc.   | Unsecured          | \$1,907.62  | Westmoreland Resources, Inc. | Unsecured          | \$1,907.62  |
|   |                  |  | Subtotal           | \$3,512.16  |                              | Subtotal           | \$1,907.62  |
| Reason: Invoice numbers 00340552824, 00340552821, 00340553014, 00340553851, 00340553853 and 00340553854 in the aggregate amount of \$1,604.54 were paid on EFT number 1007700 on 2/15/19. |                  |  |                    |             |                              |                    |             |

## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME  | CLAIM#<br>/ ECF# | ASSERTED                        |                    |              | MODIFIED                        |                    |              |
|---|------------------|---------------------------------|--------------------|--------------|---------------------------------|--------------------|--------------|
|   |                  | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT       | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT       |
| 6 BMT PRODUCTS, LLC<br>358 VITEZ DR<br>MORGANTOWN, WV 26508   | 192^ /<br>111.1  | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$4,942.43   | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00       |
|   |                  | Buckingham Coal Company,<br>LLC | Unsecured          | \$3,969.74   | Buckingham Coal Company,<br>LLC | Unsecured          | \$3,969.74   |
|   |                  |                                 | Subtotal           | \$8,912.17   |                                 | Subtotal           | \$3,969.74   |
| Reason: Invoice 12986 has been paid by EFT number 1001074 for \$75.90 on 12/7/18.   |                  |                                 |                    |              |                                 |                    |              |
| Invoice 12968 has been paid by EFT number 1004431 for \$658.23 on 1/11/19.  |                  |                                 |                    |              |                                 |                    |              |
| Invoice numbers 128856, 12964 and 12965 in the aggregate amount of \$4,208.80 were paid on EFT number 1009106 on 3/1/19.        |                  |                                 |                    |              |                                 |                    |              |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)                                 |                  |                                 |                    |              |                                 |                    |              |
| 7 BRADKEN, INC.<br>12200 NW AMBASSADOR DR., STE.<br>647<br>KANSAS CITY, MO 64163  | 455 /<br>31.1    | Westmoreland Kemmerer, LLC      | Unsecured          | \$233,300.00 | Westmoreland Kemmerer, LLC      | Unsecured          | \$145,700.00 |
|   |                  |                                 |                    |              |                                 |                    |              |
|   |                  |                                 |                    |              |                                 |                    |              |
| Reason: Post-petition invoice number 15705-013 in the asserted amount of \$87,600 was paid on EFT number 1000921 dated 12/7/18. |                  |                                 |                    |              |                                 |                    |              |
| 8 CROWELL & MORING LLP<br>1001 PENNSYLVANIA AVENUE, NW<br>WASHINGTON, DC 20004  | 431^ /<br>188.1  | San Juan Coal Company           | Administrative     | \$8,047.50   | San Juan Coal Company           | Administrative     | \$0.00       |
|   |                  | San Juan Coal Company           | Unsecured          | \$23,741.69  | San Juan Coal Company           | Unsecured          | \$23,741.69  |
|   |                  |                                 | Subtotal           | \$31,789.19  |                                 | Subtotal           | \$23,741.69  |
| Reason: The post-petition portion of invoice 1617145 was paid on 4/5/19 by EFT 1012500 in the amount of \$8,395.                |                  |                                 |                    |              |                                 |                    |              |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)                                 |                  |                                 |                    |              |                                 |                    |              |
| 9 CSE CORPORATION<br>1001 CORPORATE LANE<br>EXPORT, PA15264-0578  | 380^ /<br>25.1   | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$3,202.70   | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00       |
|   |                  | Buckingham Coal Company,<br>LLC | Unsecured          | \$2,683.47   | Buckingham Coal Company,<br>LLC | Unsecured          | \$2,683.47   |
|   |                  |                                 | Subtotal           | \$5,886.17   |                                 | Subtotal           | \$2,683.47   |
| Reason: Invoice numbers 401739 and 401955 were paid by check #1007664 for \$3,202.70 on 2/15/19.                                |                  |                                 |                    |              |                                 |                    |              |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)                               |                  |                                 |                    |              |                                 |                    |              |

## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME   | CLAIM#<br>/ ECF# | ASSERTED                        |                    |              | MODIFIED                        |                    |             |
|--|------------------|---------------------------------|--------------------|--------------|---------------------------------|--------------------|-------------|
|  |                  | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT       | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT      |
| 10 CUMMINS INC DBA CUMMINS SALES<br>& SERVICE<br>C/O MARIA HOLGUIN<br>390 INTERLOCKEN CRESCENT, SUITE<br>200<br>BROOMFIELD, CO 80021   | 633 /<br>35.1    | San Juan Coal Company           | 503(b)(9)          | \$8.33       | San Juan Coal Company           | 503(b)(9)          | \$0.00      |
|  |                  | San Juan Coal Company           | Unsecured          | \$259.24     | San Juan Coal Company           | Unsecured          | \$259.24    |
|  |                  |                                 | Subtotal           | \$267.57     |                                 | Subtotal           | \$259.24    |
| Reason: The 503b9 portion of invoice 500-49535 was paid by check #1013082 on 4/12/19.  |                  |                                 |                    |              |                                 |                    |             |
| 11 CUMMINS INC DBA CUMMINS SALES<br>& SERVICE<br>C/O MARIA HOLGUIN<br>390 INTERLOCKEN CRESCENT, SUITE<br>200<br>BROOMFIELD, CO 80021   | 645 /<br>35.1    | Westmoreland Kemmerer, LLC      | 503(b)(9)          | \$23,365.59  | Westmoreland Kemmerer, LLC      | 503(b)(9)          | \$295.14    |
|  |                  | Westmoreland Kemmerer, LLC      | Unsecured          | \$28,091.56  | Westmoreland Kemmerer, LLC      | Unsecured          | \$25,901.69 |
|  |                  |                                 | Subtotal           | \$51,457.15  |                                 | Subtotal           | \$26,196.83 |
| Reason: Invoice 024-66429 for \$109.98 does not qualify as a 503b9 good as the purchase order was delivered on 9/17/18 which is outside of the 503b9 period under the Bankruptcy Code.                         |                  |                                 |                    |              |                                 |                    |             |
| Invoice 024-66485 includes \$200.00 of freight charges which do not qualify for 503b9 under the Bankruptcy Code.   |                  |                                 |                    |              |                                 |                    |             |
| Invoices 024-66440, 024-66485, 024-66491, 024-66515, 024-66521, 024-66514, 024-66601, 024-66627, 024-66697, 024-66700, and 024-58866 have been paid by EFT numbers 1007787 and 1011127 on 2/15/19 and 3/22/19. |                  |                                 |                    |              |                                 |                    |             |
| 12 CUMMINS INC DBA CUMMINS SALES<br>& SERVICE<br>C/O MARIA HOLGUIN<br>390 INTERLOCKEN CRESCENT, SUITE<br>200<br>BROOMFIELD, CO 80021   | 651 /<br>40.1    | Westmoreland Resources, Inc.    | 503(b)(9)          | \$223,717.42 | Westmoreland Resources, Inc.    | 503(b)(9)          | \$0.00      |
|  |                  | Westmoreland Resources, Inc.    | Unsecured          | \$18,871.05  | Westmoreland Resources, Inc.    | Unsecured          | \$18,871.05 |
|  |                  |                                 | Subtotal           | \$242,588.47 |                                 | Subtotal           | \$18,871.05 |
| Reason: Invoice #004-70985 contains \$8,586.42 of 503b9 goods which were paid by check #1013087 on 4/12/19.  |                  |                                 |                    |              |                                 |                    |             |
| Invoice #004-71108 contains \$151,500.00 of 503b9 goods which were paid by check #1013087 on 4/12/19.  |                  |                                 |                    |              |                                 |                    |             |
| The remaining portion of invoice #004-71108 is an engine core that was returned to vendor.   |                  |                                 |                    |              |                                 |                    |             |
| 13 DARBYLAND<br>17 MAIN ST<br>GLOUSTER, OH 45732   | 874 /<br>42.1    | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$3,699.55   | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00      |
|  |                  | Buckingham Coal Company,<br>LLC | Unsecured          | \$12,619.00  | Buckingham Coal Company,<br>LLC | Unsecured          | \$12,619.00 |
|  |                  |                                 | Subtotal           | \$16,318.55  |                                 | Subtotal           | \$12,619.00 |
| Reason: Invoices 0121060, 0119894, 0121081, 0119948, 0119978, 0121003 were paid by EFT number 60215 for the amount of \$3,699.55.  |                  |                                 |                    |              |                                 |                    |             |

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Modified Claims

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME  | CLAIM# / ECF#   | ASSERTED                     |                 |            | MODIFIED                     |                 |            |
|---|-----------------|------------------------------|-----------------|------------|------------------------------|-----------------|------------|
|   |                 | DEBTOR                       | PRIORITY STATUS | AMOUNT     | DEBTOR                       | PRIORITY STATUS | AMOUNT     |
| 14 DELTA ELECTRIC, INC.<br>911 ENTERPRISE DR<br>LOGAN, WV 25601 | 184^ /<br>103.1 | Buckingham Coal Company, LLC | 503(b)(9)       | \$3,850.34 | Buckingham Coal Company, LLC | 503(b)(9)       | \$0.00     |
|   |                 | Buckingham Coal Company, LLC | Unsecured       | \$4,220.13 | Buckingham Coal Company, LLC | Unsecured       | \$4,220.13 |
|   |                 | Subtotal                     |                 |            | \$8,070.47                   | Subtotal        |            |

Reason: Invoice numbers 0299953, 0299952, 0299951, 0299950, 0299945, and 0299946 in the aggregate amount of \$3,850.34 were paid on check number 60210 dated 3/1/19.

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

|   |                |                            |           |              |                            |           |              |
|---|----------------|----------------------------|-----------|--------------|----------------------------|-----------|--------------|
| 15 EGYPT VALLEY STONE LLC<br>TREVOR E. BIGLER, ESQ.<br>320 HOWARD ST.<br>BRIDGEPORT, OH 43912 | 1052 /<br>75.1 | Oxford Mining Company, LLC | Unsecured | \$326,288.80 | Oxford Mining Company, LLC | Unsecured | \$196,290.80 |
|---|----------------|----------------------------|-----------|--------------|----------------------------|-----------|--------------|

Reason: Post-petition invoice numbers 56105, 56104, 56103, 56102, 56101 and 56100, totaling \$48,454.20, were paid on check number 60019 dated 11/16/18.

Post-petition invoice numbers 56099 and 56098, totaling \$14,722.60, were paid on check number 60059 dated 11/30/18.

Post-petition invoice numbers 56688, 57098, 57102, 57101 and 57100, totaling \$70,595.60, were paid on check number 60078 dated 12/7/18.

Post-petition invoice numbers 57104, 57105 and 57106, totaling \$44,121, were paid on check number 60099 dated 12/14/18.

Post-petition invoice number 56115, in the amount of \$588.80, was paid on check number 60117 dated 12/20/18.

|  |              |                        |           |          |                        |           |          |
|--|--------------|------------------------|-----------|----------|------------------------|-----------|----------|
| 16 FASTENAL COMPANY<br>2001 THEURER BLVD<br>WINONA, MN 55987 | 164 /<br>5.1 | Western Energy Company | 503(b)(9) | \$525.05 | Western Energy Company | 503(b)(9) | \$0.00   |
|  |              | Western Energy Company | Unsecured | \$751.09 | Western Energy Company | Unsecured | \$636.86 |
|  |              | Subtotal               |           |          | \$1,276.14             | Subtotal  |          |

Reason: Invoices MTMIE68301 and MTMIE68302 were paid by EFT #1002360 on 12/20/18.

Invoice MTMIE68666 was paid by EFT #999820 on 11/21/18.

|  |               |                              |           |             |                              |           |            |
|--|---------------|------------------------------|-----------|-------------|------------------------------|-----------|------------|
| 17 FASTENAL COMPANY<br>2001 THEURER BLVD<br>WINONA, MN 55987 | 177 /<br>11.1 | Westmoreland Resources, Inc. | 503(b)(9) | \$13,301.17 | Westmoreland Resources, Inc. | 503(b)(9) | \$0.00     |
|  |               | Westmoreland Resources, Inc. | Unsecured | \$2,207.23  | Westmoreland Resources, Inc. | Unsecured | \$2,207.23 |
|  |               | Subtotal                     |           |             | \$15,508.40                  | Subtotal  |            |

Reason: Invoice numbers MTBI1183673, MTBI1183856, MTBI1183852, MTBI1183855, MTBI1183854, MTBI1183857, MTBI1183853, MTBI1183851, MTBI1183858, MTBI1183859, MTBI118407, MTBI1184073, MTBI1184075, MTBI1184081, MTBI1184080, MTBI1184079, MTBI1184077, MTBI1184078, MTBI1184138, MTBI1184137, MTBI1184171, MTBI1184297, MTBI1184295, MTBI1184294, MTBI1184296, MTBI1184304, MTBI1184303, MTBI1184298, MTBI1184305, MTBI1184301, MTBI1184302, MTBI1184076, in the aggregate amount of \$13,301.17 were paid on EFT number 1008755 dated 3/1/19 and 1010124 dated 3/8/19.



## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME  | CLAIM#<br>/ ECF# | ASSERTED                        |                    |               | MODIFIED                        |                    |            |
|---|------------------|---------------------------------|--------------------|---------------|---------------------------------|--------------------|------------|
|   |                  | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT        | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT     |
| 18 FLSMIDTH USA, INC.<br>5505 W GILLETTE RD<br>TUCSON, AZ 85743   | 143^ /<br>94.1   | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$5,378.00    | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00     |
|   |                  | Buckingham Coal Company,<br>LLC | Unsecured          | \$547.94      | Buckingham Coal Company,<br>LLC | Unsecured          | \$171.48   |
|   |                  | Subtotal                        |                    | \$5,925.94    | Subtotal                        |                    | \$171.48   |
| Reason: 503b9 portion of invoice number 0271103 was paid in the amount on check number 60197 dated 2/15/19.   |                  |                                 |                    |               |                                 |                    |            |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)   |                  |                                 |                    |               |                                 |                    |            |
| 19 GILLETTE STEEL CENTER<br>PO BOX 2196<br>GILLETTE, WY 82717   | 176 /<br>10.1    | Westmoreland Resources, Inc.    | 503(b)(9)          | \$11,562.00   | Westmoreland Resources, Inc.    | 503(b)(9)          | \$0.00     |
|   |                  | Westmoreland Resources, Inc.    | Unsecured          | \$1,500.00    | Westmoreland Resources, Inc.    | Unsecured          | \$1,500.00 |
|   |                  | Subtotal                        |                    | \$13,062.00   | Subtotal                        |                    | \$1,500.00 |
| Reason: Invoices 16653 and 264479 were paid by check #1007714 for \$11,562.00 on 2/15/19.   |                  |                                 |                    |               |                                 |                    |            |
| 20 GKM AUTO PARTS INC<br>DBA NAPA AUTO PARTS<br>32 8TH ST<br>ZANESVILLE, OH 43701   | 116 /<br>79.1    | Westmoreland Coal Company       | 503(b)(9)          | \$1,418.89    | Westmoreland Coal Company       | 503(b)(9)          | \$1,098.57 |
|   |                  | Westmoreland Coal Company       | Unsecured          | \$843.74      | Westmoreland Coal Company       | Unsecured          | \$843.74   |
|   |                  | Subtotal                        |                    | \$2,262.63    | Subtotal                        |                    | \$1,942.31 |
| Reason: Invoice 572327 has been paid by check number 1000542 for \$37.92 on 11/30/18.   |                  |                                 |                    |               |                                 |                    |            |
| Invoice 572788 has been paid by check number 1001172 for \$233.86 on 12/7/18. Invoice 572327 has been paid by check number 1000542 for \$37.92 on 11/30/18. |                  |                                 |                    |               |                                 |                    |            |
| Invoice 572788 has been paid by check number 1001172 for \$233.86 on 12/7/18.   |                  |                                 |                    |               |                                 |                    |            |
| Invoices 572754 and 572863 are post petition invoices which are to be paid by the purchaser and are not liabilities of the debtor.                          |                  |                                 |                    |               |                                 |                    |            |
| 21 H AND C STARTER AND<br>ALTERNATOR<br>P.O. BOX 2230<br>GALLUP, NM 87305   | 1056 /<br>78.1   | San Juan Coal Company           | 503(b)(9)          | Undetermined* | San Juan Coal Company           | 503(b)(9)          | \$0.00     |
|   |                  | San Juan Coal Company           | Unsecured          | \$2,083.19*   | San Juan Coal Company           | Unsecured          | \$1,453.81 |
|   |                  | Subtotal                        |                    | \$2,083.19*   | Subtotal                        |                    | \$1,453.81 |
| Reason: Invoices 27581 and 27587 were paid via EFT number 1013084 on 4/12/19 for a total of \$629.38.   |                  |                                 |                    |               |                                 |                    |            |
| Claim is liquidated in the amount of \$1,453.81 unsecured.  |                  |                                 |                    |               |                                 |                    |            |

\* Indicates claim contains unliquidated and/or undetermined amounts

## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME   | CLAIM#<br>/ ECF# | ASSERTED  |                    |             | MODIFIED                           |                    |            |
|--|------------------|---|--------------------|-------------|------------------------------------|--------------------|------------|
|  |                  | DEBTOR  | PRIORITY<br>STATUS | AMOUNT      | DEBTOR                             | PRIORITY<br>STATUS | AMOUNT     |
| 22 HOSCH COMPANY<br>MARY MURAWSKI<br>1002 INTERNATIONAL DRIVE<br>OAKDALE, PA 15071   | 619 /<br>33.1    | Buckingham Coal Company,<br>LLC   | 503(b)(9)          | \$5,179.55  | Buckingham Coal Company,<br>LLC    | 503(b)(9)          | \$0.00     |
|  |                  | Buckingham Coal Company,<br>LLC   | Unsecured          | \$1,126.56  | Buckingham Coal Company,<br>LLC    | Unsecured          | \$1,126.56 |
|  |                  |   | Subtotal           | \$6,306.11  |                                    | Subtotal           | \$1,126.56 |
| Reason: Invoice number 10023012 is a post-petition invoice that has been paid for \$5,179.55.  |                  |   |                    |             |                                    |                    |            |
| 23 INDUSTRIAL SALES CO, LLC.<br>3286 EAST JOYCE DR<br>SALT LAKE CITY, UT84109  | 168^ /<br>5.1    | Westmoreland Kemmerer, LLC  | 503(b)(9)          | \$2,900.00  | Westmoreland Kemmerer, LLC         | 503(b)(9)          | \$0.00     |
|  |                  | Westmoreland Kemmerer, LLC  | Unsecured          | \$584.00    | Westmoreland Kemmerer, LLC         | Unsecured          | \$584.00   |
|  |                  |   | Subtotal           | \$3,484.00  |                                    | Subtotal           | \$584.00   |
| Reason: The 503b9 portion of invoice 2018-27 has been paid via EFT number 1007752 on 2/15/19.  |                  |   |                    |             |                                    |                    |            |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)  |                  |   |                    |             |                                    |                    |            |
| 24 INTER-MOUNTAIN LABS<br>PO BOX 661<br>SHERIDAN, WY 82801-0661  | 1063 /<br>61.1   | Westmoreland Kemmerer, LLC  | Unsecured          | \$7,136.00  | Westmoreland Kemmerer, LLC         | Unsecured          | \$6,042.00 |
|  |                  | Reason: Invoice 166046 was paid by check number 6327 on 3/30/18 for \$1,094.00. |                    |             |                                    |                    |            |
| 25 INTERNATIONAL CONVEYOR &<br>RUBBER, LLC<br>72 INDUSTRIAL PK RD.<br>BLAIRSVILLE, PA15717   | 701^ /<br>37.1   | Buckingham Coal Company,<br>LLC   | 503(b)(9)          | \$880.00    | Buckingham Coal Company,<br>LLC    | 503(b)(9)          | \$0.00     |
|  |                  | Buckingham Coal Company,<br>LLC   | Unsecured          | \$4,780.25  | Buckingham Coal Company,<br>LLC    | Unsecured          | \$4,780.25 |
|  |                  |   | Subtotal           | \$5,660.25  |                                    | Subtotal           | \$4,780.25 |
| Reason: 503b9 portion of invoice 4905 was paid by EFT number 1010132 on 3/8/19 in the amount of \$880.00.  |                  |   |                    |             |                                    |                    |            |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)  |                  |   |                    |             |                                    |                    |            |
| 26 INTERSTATE POWER SYSTEMS INC<br>C/O WINTHROP AND WEINSTINE P.A.<br>IAN M. RUBENSTRUNK<br>225 SOUTH SIXTH ST., STE 3500<br>MINNEAPOLIS, MN 55402 | 441 /<br>11.1    | Dakota Westmoreland<br>Corporation  | Administrative     | \$6,215.81  | Dakota Westmoreland<br>Corporation | Administrative     | \$0.00     |
|  |                  | Dakota Westmoreland<br>Corporation  | Unsecured          | \$3,923.37  | Dakota Westmoreland<br>Corporation | Unsecured          | \$3,923.37 |
|  |                  |   | Subtotal           | \$10,139.18 |                                    | Subtotal           | \$3,923.37 |
| Reason: Invoice C00303757601 was paid by check #1013089 on 4/12/19.  |                  |   |                    |             |                                    |                    |            |
| Invoice R003028720:01 was paid by check #1000571 on 11/30/18.  |                  |   |                    |             |                                    |                    |            |

## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME   | CLAIM#<br>/ ECF# | ASSERTED   |                    |              | MODIFIED                        |                    |             |
|--|------------------|--|--------------------|--------------|---------------------------------|--------------------|-------------|
|  |                  | DEBTOR   | PRIORITY<br>STATUS | AMOUNT       | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT      |
| 27 IRWIN MINE AND TUNNELING<br>SUPPLY<br>PO BOX 409<br>IRWIN, PA 15642   | 211^ /<br>20.1   | Buckingham Coal Company,<br>LLC  | 503(b)(9)          | \$816.00     | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00      |
|  |                  | Buckingham Coal Company,<br>LLC  | Unsecured          | \$353.75     | Buckingham Coal Company,<br>LLC | Unsecured          | \$353.75    |
|  |                  |  | Subtotal           | \$1,169.75   |                                 | Subtotal           | \$353.75    |
| Reason: Invoices WINV-4010099 and WINV-4010100 have been paid by check #1007675 on 2/15/19 for \$816.00.   |                  |  |                    |              |                                 |                    |             |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)  |                  |  |                    |              |                                 |                    |             |
| 28 ISTATE TRUCK CENTER<br>C/O WINTHROP AND WEINSTINE PA<br>IAN M RUBENSTRUNK<br>225 SOUTH SIXTH ST STE 3500<br>MINNEAPOLIS, MN 55402                   | 470 /<br>33.1    | Westmoreland Resources, Inc.   | Administrative     | \$2,067.77   | Westmoreland Resources, Inc.    | Administrative     | \$0.00      |
|  |                  | Westmoreland Resources, Inc.   | Unsecured          | \$1,174.72   | Westmoreland Resources, Inc.    | Unsecured          | \$1,174.72  |
|  |                  |  | Subtotal           | \$3,242.49   |                                 | Subtotal           | \$1,174.72  |
| Reason: The administrative portions of invoice C251252052:01, C251252052:02, C25125177402:02, and C25125289201 were paid by check #1013800 on 4/18/19. |                  |  |                    |              |                                 |                    |             |
| 29 J & D TRANSMISSIONS<br>357 RICHARDS RD<br>ZANESVILLE, OH 43701  | 318^ /<br>23.1   | Oxford Mining Company, LLC   | Unsecured          | \$2,562.87   | Oxford Mining Company, LLC      | Unsecured          | \$512.69    |
|  |                  | Reason: Debtor's books and records reflect no liability for invoices 4278, 4497, and 4509. |                    |              |                                 |                    |             |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)  |                  |  |                    |              |                                 |                    |             |
| 30 JENNMAR CORP OF UTAH INC<br>JENNMAR CORP<br>258 KAPPA DR<br>PITTSBURGH, PA 15238  | 235 /<br>19.1    | San Juan Coal Company  | 503(b)(9)          | \$24,481.20  | San Juan Coal Company           | 503(b)(9)          | \$0.00      |
|  |                  | San Juan Coal Company  | Unsecured          | \$36,104.69  | San Juan Coal Company           | Unsecured          | \$36,104.69 |
|  |                  |  | Subtotal           | \$60,585.89  |                                 | Subtotal           | \$36,104.69 |
| Reason: Invoice 718264 was paid by EFT number 1010720 on 3/14/19.  |                  |  |                    |              |                                 |                    |             |
| 31 JENNMAR CORP OF WEST VIRGINIA,<br>INC.<br>494 JENNMAR DR<br>REEDSVILLE, WV 26547  | 208 /<br>17.1    | Buckingham Coal Company,<br>LLC  | 503(b)(9)          | \$120,987.62 | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00      |
|  |                  | Buckingham Coal Company,<br>LLC  | Unsecured          | \$43,647.87  | Buckingham Coal Company,<br>LLC | Unsecured          | \$43,647.87 |
|  |                  |  | Subtotal           | \$164,635.49 |                                 | Subtotal           | \$43,647.87 |
| Reason: 503b9 portion of claim has been paid by EFT number 1010133 on 3/8/19 for \$120,852.42.   |                  |  |                    |              |                                 |                    |             |
| Invoice 719139 includes \$135.20 of steel surcharges which are not entitled to 503b9 status under the Bankruptcy Code.                                 |                  |  |                    |              |                                 |                    |             |

## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME   | CLAIM#<br>/ ECF# | ASSERTED   |                    |             | MODIFIED                        |                    |            |
|--|------------------|--|--------------------|-------------|---------------------------------|--------------------|------------|
|  |                  | DEBTOR   | PRIORITY<br>STATUS | AMOUNT      | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT     |
| 32 JENNMAR SANSHELL<br>JENNMAR CORPORATION<br>258 KAPPA DRIVE<br>PITTSBURGH, PA 15238  | 197^ /<br>116.1  | Buckingham Coal Company,<br>LLC  | 503(b)(9)          | \$15,619.20 | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00     |
|  |                  | Buckingham Coal Company,<br>LLC  | Unsecured          | \$5,347.20  | Buckingham Coal Company,<br>LLC | Unsecured          | \$5,347.20 |
|  |                  |  | Subtotal           | \$20,966.40 |                                 | Subtotal           | \$5,347.20 |
| Reason: Invoice numbers 0011965-IN, PO896518, 0011965-IN PO888810, 5,347.20, and 0012789-IN were paid on EFT numbers 1007677 and 1007690 dated 2/15/19.  |                  |  |                    |             |                                 |                    |            |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)  |                  |  |                    |             |                                 |                    |            |
| 33 JOY GLOBAL UNDERGROUND<br>MINING, LLC<br>40 PENNWOOD PL., SUITE 100<br>WARRENDALE, PA15086  | 767 /<br>39.1    | Buckingham Coal Company,<br>LLC  | 503(b)(9)          | \$40.88     | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00     |
|  |                  | Buckingham Coal Company,<br>LLC  | Unsecured          | \$2,180.20  | Buckingham Coal Company,<br>LLC | Unsecured          | \$2,180.00 |
|  |                  |  | Subtotal           | \$2,221.08  |                                 | Subtotal           | \$2,180.00 |
| Reason: Invoice 9406793240 was paid by EFT number 1010134 on 3/8/19 for the amount of \$40.88.   |                  |  |                    |             |                                 |                    |            |
| 34 LAWSON PRODUCTS INC<br>NEIL E JENKINS<br>8770 W BRYN MAWR AVE STE900<br>CHICAGO, IL 60631   | 291^ /<br>129.1  | San Juan Coal Company  | 503(b)(9)          | \$2,121.08  | San Juan Coal Company           | 503(b)(9)          | \$0.00     |
|  |                  | San Juan Coal Company  | Unsecured          | \$2,481.89  | San Juan Coal Company           | Unsecured          | \$2,481.89 |
|  |                  |  | Subtotal           | \$4,602.97  |                                 | Subtotal           | \$2,481.89 |
| Reason: Invoice 9306147700 was paid by check #1007987 on 2/15/19 for \$2,121.08.   |                  |  |                    |             |                                 |                    |            |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)  |                  |  |                    |             |                                 |                    |            |
| 35 LONGWALL WEST INC<br>FRANKIE IRIART<br>PO BOX 973<br>PRICE, UT 84501  | 121 /<br>9.1     | San Juan Coal Company  | Unsecured          | \$10,420.00 | San Juan Coal Company           | Unsecured          | \$9,700.00 |
|  |                  | Reason: Invoice 389739 was paid on 1/23/19 by check number 951551 in the amount of \$720.00. |                    |             |                                 |                    |            |
| 36 LUBRICATION EQUIPMENT AND<br>SUPPLY CO INC<br>3526 E BROADWAY ROAD<br>PHOENIX, AZ 85040   | 239^ /<br>23.1   | San Juan Coal Company  | 503(b)(9)          | \$2,273.09  | San Juan Coal Company           | 503(b)(9)          | \$0.00     |
|  |                  | San Juan Coal Company  | Unsecured          | \$1,877.24  | San Juan Coal Company           | Unsecured          | \$1,877.24 |
|  |                  |  | Subtotal           | \$4,150.33  |                                 | Subtotal           | \$1,877.24 |
| Reason: The 503b9 portion of invoice numbers 00599516, 00600192, 00600174 and 00600178 totaling \$2,273.09 were paid on EFT number 1010140 dated 3/8/19. |                  |  |                    |             |                                 |                    |            |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)  |                  |  |                    |             |                                 |                    |            |

## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME   | CLAIM#<br>/ ECF# | ASSERTED                        |                    |                | MODIFIED                        |                    |                |
|--|------------------|---------------------------------|--------------------|----------------|---------------------------------|--------------------|----------------|
|  |                  | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT         | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT         |
| 37 MARKETING SPECIALTIES INC<br>P O BOX 141<br>BILLINGS, MT 59103  | 165^ /<br>6.1    | Western Energy Company          | 503(b)(9)          | \$127.88       | Western Energy Company          | 503(b)(9)          | \$0.00         |
|  |                  | Western Energy Company          | Unsecured          | \$14.48        | Western Energy Company          | Unsecured          | \$14.48        |
|  |                  | Subtotal                        |                    | \$142.36       | Subtotal                        |                    | \$14.48        |
| Reason: Invoice 082874 was partially paid by check #60208 for \$113.47 and check #8010 for \$14.41.  |                  |                                 |                    |                |                                 |                    |                |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)  |                  |                                 |                    |                |                                 |                    |                |
| 38 MONTANA PETERBILT<br>3255 NORTH FRONTAGE ROAD<br>BILLINGS, MT 59103   | 271^ /<br>15.1   | Westmoreland Resources, Inc.    | 503(b)(9)          | \$253.78       | Westmoreland Resources, Inc.    | 503(b)(9)          | \$0.00         |
|  |                  | Westmoreland Resources, Inc.    | Unsecured          | \$3,762.01     | Westmoreland Resources, Inc.    | Unsecured          | \$3,762.01     |
|  |                  | Subtotal                        |                    | \$4,015.79     | Subtotal                        |                    | \$3,762.01     |
| Reason: The 503b9 goods portion of invoice numbers 01P55986 and 01P58206 totaling \$253.78 were paid on EFT number 1010125 dated 3/8/19.   |                  |                                 |                    |                |                                 |                    |                |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)  |                  |                                 |                    |                |                                 |                    |                |
| 39 OHIO MACHINERY COMPANY<br>DBA OHIO CAT<br>3993 E ROYALTON RD<br>BROADVIEW HEIGHTS, OH 44147   | 836^ /<br>337.1  | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$23,445.12    | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$23,445.12    |
|  |                  | Oxford Mining Company, LLC      | 503(b)(9)          | \$216,185.62   | Oxford Mining Company, LLC      | 503(b)(9)          | \$216,185.62   |
|  |                  | Buckingham Coal Company,<br>LLC | Unsecured          | \$6,464.77     | Buckingham Coal Company,<br>LLC | Unsecured          | \$6,464.77     |
|  |                  | Oxford Mining Company, LLC      | Unsecured          | \$1,611,557.44 | Oxford Mining Company, LLC      | Unsecured          | \$1,467,033.94 |
|  |                  | Subtotal                        |                    | \$1,857,652.95 | Subtotal                        |                    | \$1,713,129.45 |
| Reason: Invoice numbers W0060165375 and W0050182485 in the aggregate amount of \$39,180.22 were paid on EFT number 1000545 dated 11/30/18. |                  |                                 |                    |                |                                 |                    |                |
| The Debtors' books and records reflect a total claim liability of \$1,713,129.45.  |                  |                                 |                    |                |                                 |                    |                |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)  |                  |                                 |                    |                |                                 |                    |                |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)  |                  |                                 |                    |                |                                 |                    |                |
| 40 PIONEER WATER SERVICE<br>PO BOX 80347<br>BILLINGS, MT 59108   | 272 /<br>16.1    | Westmoreland Resources, Inc.    | Unsecured          | \$11,110.00    | Westmoreland Resources, Inc.    | Unsecured          | \$9,580.00     |
| Reason: Invoice numbers 57711 and 61748 have been paid by check number 60093 on 12/07/18 in the amount of \$2,295.00.                      |                  |                                 |                    |                |                                 |                    |                |
| 41 PROPERTY MAINTENANCE SERVICES<br>INC.<br>54440 NATIONAL ROAD<br>BRIDGEPORT, OH 43912  | 1053 /<br>76.1   | Oxford Mining Company, LLC      | Unsecured          | \$13,727.50    | Oxford Mining Company, LLC      | Unsecured          | \$12,730.00    |
| Reason: Invoice number 59302 was paid by check number 1002490 on 12/20/18 in the amount of \$997.50.                                       |                  |                                 |                    |                |                                 |                    |                |

**Westmoreland Coal Company 18-35672 (DRJ)**

**Exhibit A - Modified 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 R.M. WILSON CO., INC.<br>P.O. BOX 6274<br>WHEELING, WV 26003   | 875^ /<br>43.1 | Buckingham Coal Company, LLC | 503(b)(9)       | \$3,718.57   | Buckingham Coal Company, LLC | 503(b)(9)       | \$0.00      |
|   |                | Buckingham Coal Company, LLC | Unsecured       | \$842.38     | Buckingham Coal Company, LLC | Unsecured       | \$450.00    |
|   |                | Subtotal                     |                 | \$4,560.95   | Subtotal                     |                 | \$450.00    |
| Reason: The 503b9 portion of goods in invoice #376014 were paid by check #1013094 on 4/12/19.   |                |                              |                 |              |                              |                 |             |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)   |                |                              |                 |              |                              |                 |             |
| 43 R.M. WILSON CO., INC.<br>P.O. BOX 6274<br>WHEELING, WV 26003   | 884 /<br>63.1  | Oxford Mining Company, LLC   | 503(b)(9)       | \$9,885.92   | Oxford Mining Company, LLC   | 503(b)(9)       | \$0.00      |
|   |                | Oxford Mining Company, LLC   | Unsecured       | \$111.47     | Oxford Mining Company, LLC   | Unsecured       | \$111.47    |
|   |                | Subtotal                     |                 | \$9,997.39   | Subtotal                     |                 | \$111.47    |
| Reason: Invoice number 376274 and 376275, 376125, 376196, 376197, 376264, 376265, and 376266 have been paid by check number 60292 on 2/15/19. |                |                              |                 |              |                              |                 |             |
| 44 R.M. WILSON CO., INC.<br>P.O. BOX 6274<br>WHEELING, WV 26003   | 896^ /<br>64.1 | San Juan Coal Company        | 503(b)(9)       | \$35,960.00  | San Juan Coal Company        | 503(b)(9)       | \$0.00      |
|   |                | San Juan Coal Company        | Unsecured       | \$253.20     | San Juan Coal Company        | Unsecured       | \$253.20    |
|   |                | Subtotal                     |                 | \$36,213.20  | Subtotal                     |                 | \$253.20    |
| Reason: 503b9 portion of invoice number 376141 was paid by check number 60148 dated 2/15/19.  |                |                              |                 |              |                              |                 |             |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)   |                |                              |                 |              |                              |                 |             |
| 45 RALEIGH MINE & INDUSTRIAL SUPPLY INC.<br>P.O. BOX 72<br>MOUNT HOPE, WV 25880   | 381 /<br>26.1  | Buckingham Coal Company, LLC | 503(b)(9)       | \$46,063.40  | Buckingham Coal Company, LLC | 503(b)(9)       | \$0.00      |
|   |                | Buckingham Coal Company, LLC | Unsecured       | \$15,312.90  | Buckingham Coal Company, LLC | Unsecured       | \$15,312.90 |
|   |                | Subtotal                     |                 | \$61,376.30  | Subtotal                     |                 | \$15,312.90 |
| Reason: Invoice numbers 317932 and 318179 in the aggregate amount of \$24,758.40 were paid on check number 60217 dated 3/8/19.                |                |                              |                 |              |                              |                 |             |
| Invoice numbers 317933, 317934, 317935 and 318180 in the aggregate amount of \$21,305 were paid on EFT number 1010135 dated 3/8/19.           |                |                              |                 |              |                              |                 |             |
| 46 REACO BATTERY SVC CORP<br>17217 RT 37<br>JOHNSON CITY, IL62951   | 1189 /<br>89.1 | San Juan Coal Company        | Unsecured       | \$111,755.19 | San Juan Coal Company        | Unsecured       | \$74,655.19 |
| Reason: Invoice number SI-0005198 has been paid by check number 1000194 on 11/02/18 for the amount of \$37,100.00.                            |                |                              |                 |              |                              |                 |             |

\* Indicates claim contains unliquidated and/or undetermined amounts

## Westmoreland Coal Company 18-35672 (DRJ)

## Exhibit A - Modified Claims

## Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME  | CLAIM#<br>/ ECF# | ASSERTED                        |                    |             | MODIFIED                        |                    |             |
|---|------------------|---------------------------------|--------------------|-------------|---------------------------------|--------------------|-------------|
|   |                  | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT      | DEBTOR                          | PRIORITY<br>STATUS | AMOUNT      |
| 47 RICHWOOD INDUSTRIES, INC.<br>ATTN: JOSH<br>PO BOX 1298<br>707 7TH ST. WEST<br>HUNTINGTON, WY 25714-1298          | 620 /<br>34.1    | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$6,922.00  | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00      |
|   |                  | Buckingham Coal Company,<br>LLC | Unsecured          | \$369.56    | Buckingham Coal Company,<br>LLC | Unsecured          | \$369.56    |
|   |                  |                                 | Subtotal           | \$7,291.56  |                                 | Subtotal           | \$369.56    |
| Reason: Invoice number 124781 was partially satisfied in the amount of \$3,856 on EFT number 1007692 dated 2/15/19. |                  |                                 |                    |             |                                 |                    |             |
| Invoice number 124915 was partially satisfied in the amount of \$3,066 on EFT number 1007692 dated 2/15/19.         |                  |                                 |                    |             |                                 |                    |             |
| 48 ROCKY MOUNTAIN BRAKE<br>PO BOX 513<br>CASPER, WY 82602   | 125 /<br>3.1     | Westmoreland Kemmerer, LLC      | Unsecured          | \$12,266.96 | Westmoreland Kemmerer, LLC      | Unsecured          | \$10,964.20 |
|   |                  |                                 |                    |             |                                 |                    |             |
| Reason: Invoice 191108 has been paid by check number 999565 on 11/21/18 in the amount of \$1,302.76.                |                  |                                 |                    |             |                                 |                    |             |
| 49 SLS WEST, INC.<br>CASSANDRA ALCON<br>3323 LETOURNEAU DR<br>GILLETTE, WY 82718                                    | 873^ /<br>4.1    | Westmoreland Resources, Inc.    | 503(b)(9)          | \$332.98    | Westmoreland Resources, Inc.    | 503(b)(9)          | \$0.00      |
|   |                  | Westmoreland Resources, Inc.    | Unsecured          | \$3,864.46  | Westmoreland Resources, Inc.    | Unsecured          | \$3,864.46  |
|   |                  |                                 | Subtotal           | \$4,197.44  |                                 | Subtotal           | \$3,864.46  |
| Reason: 503b9 portion of invoice 3001992 was paid by check #60222 on 3/8/19.  |                  |                                 |                    |             |                                 |                    |             |
| ^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)                     |                  |                                 |                    |             |                                 |                    |             |
| 50 SNF MINING INC<br>ATTN: CHRISTOPHER GANNON<br>1 CHEMICAL PLANT ROAD<br>RICEBORO, GA 31323                        | 150 /<br>10.1    | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$56,532.00 | Buckingham Coal Company,<br>LLC | 503(b)(9)          | \$0.00      |
|   |                  | Buckingham Coal Company,<br>LLC | Unsecured          | \$25,302.00 | Buckingham Coal Company,<br>LLC | Unsecured          | \$25,302.00 |
|   |                  |                                 | Subtotal           | \$81,834.00 |                                 | Subtotal           | \$25,302.00 |
| Reason: Invoices 1282025 and 1285911 have been paid by check #107693 on 2/15/19.                                    |                  |                                 |                    |             |                                 |                    |             |
| 51 SPENCER FLUID POWER<br>C/O DIANNE MISENKO<br>ONE APPLIED PLAZA<br>CLEVELAND, OH 44115                            | 927^ /<br>50.1   | Westmoreland Resources, Inc.    | 503(b)(9)          | \$864.38    | Westmoreland Resources, Inc.    | 503(b)(9)          | \$0.00      |
|   |                  | Westmoreland Resources, Inc.    | Unsecured          | \$4,249.98  | Westmoreland Resources, Inc.    | Unsecured          | \$4,249.98  |
|   |                  |                                 | Subtotal           | \$5,114.36  |                                 | Subtotal           | \$4,249.98  |
| Reason: Invoice number 3026367-00 in the amount of \$864.38 was paid on EFT number 1008328 dated 2/22/19.           |                  |                                 |                    |             |                                 |                    |             |
| ^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)                   |                  |                                 |                    |             |                                 |                    |             |

**Westmoreland Coal Company 18-35672 (DRJ)**

**Exhibit A - Modified Claims**

**Basis for objection: See paragraph 15 of the Foregoing Objection**

| NAME  | CLAIM# / ECF# | ASSERTED                     |                 |             | MODIFIED                     |                 |             |
|---|---------------|------------------------------|-----------------|-------------|------------------------------|-----------------|-------------|
|   |               | DEBTOR                       | PRIORITY STATUS | AMOUNT      | DEBTOR                       | PRIORITY STATUS | AMOUNT      |
| 52 STAPLES<br>ADRIENNE CHAVIS<br>7 TECHNOLOGY CIR<br>COLUMBIA, SC 29203 | 16^ /<br>1.1  | Buckingham Coal Company, LLC | Unsecured       | \$1,847.15  | Buckingham Coal Company, LLC | Unsecured       | \$1,847.15  |
|   |               | Oxford Mining Company, LLC   | Unsecured       | \$3,774.58  | Oxford Mining Company, LLC   | Unsecured       | \$3,774.58  |
|   |               | San Juan Coal Company        | Unsecured       | \$78.91     | San Juan Coal Company        | Unsecured       | \$78.91     |
|   |               | Westmoreland Coal Company    | Unsecured       | \$6,044.47  | Westmoreland Coal Company    | Unsecured       | \$6,044.47  |
|   |               | Westmoreland Kemmerer, LLC   | Unsecured       | \$9,113.63  | Westmoreland Kemmerer, LLC   | Unsecured       | \$9,113.63  |
|   |               | Westmoreland Resources, Inc. | Unsecured       | \$8,749.01  | Westmoreland Resources, Inc. | Unsecured       | \$867.05    |
|   |               | Subtotal                     |                 | \$29,607.75 | Subtotal                     |                 | \$21,725.79 |

Reason: The claim is partially satisfied by check numbers 998631 dated 11/16/18, 1000347 dated 11/30/18, 60125 dated 1/3/19, 60146 dated 1/11/19, and 60269 dated 2/1/19.

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

|   |                |                                 |                |               |                                 |                |            |
|---|----------------|---------------------------------|----------------|---------------|---------------------------------|----------------|------------|
| 53 TEXAS COMPTROLLER OF PUBLIC ACCOUNTS<br>OFFICE OF THE ATTORNEY GENERAL<br>BANKRUPTCY - COLLECTIONS<br>DIVISION MC-008<br>PO BOX 12548<br>AUSTIN, TX 78711-2548 | 1301 /<br>32.1 | Texas Westmoreland Coal Company | Administrative | \$107,833.94* | Texas Westmoreland Coal Company | Administrative | \$5,182.50 |
|---|----------------|---------------------------------|----------------|---------------|---------------------------------|----------------|------------|

Reason: The State and Local Direct Pay Taxes were paid on 1/29/19 in the amount of \$102,651.44.

|  |               |                              |           |              |                              |           |              |
|--|---------------|------------------------------|-----------|--------------|------------------------------|-----------|--------------|
| 54 TRACTOR & EQUIPMENT CO.<br>PERKINS COIE LLP<br>ALAN D. SMITH<br>1201 THIRD AVE., STE.4900<br>SEATTLE, WA98101 | 926 /<br>49.1 | Westmoreland Resources, Inc. | 503(b)(9) | \$44,873.41  | Westmoreland Resources, Inc. | 503(b)(9) | \$0.00       |
|  |               | Westmoreland Resources, Inc. | Secured   | \$260,410.90 | Westmoreland Resources, Inc. | Secured   | \$0.00       |
|  |               | Westmoreland Resources, Inc. | Unsecured | \$318,996.79 | Westmoreland Resources, Inc. | Unsecured | \$107,116.62 |
|  |               | Subtotal                     |           | \$624,281.10 | Subtotal                     |           | \$107,116.62 |

Reason: Pursuant to the Vendor Agreement between the Debtor and Claimant, and based on the Debtor's books and records, the remaining liability is \$107,116.62 general unsecured.

|  |               |                                 |           |               |                                 |           |            |
|--|---------------|---------------------------------|-----------|---------------|---------------------------------|-----------|------------|
| 55 TRACTOR & EQUIPMENT CO.<br>PERKINS COIE LLP<br>ALAN D. SMITH<br>1201 THIRD AVE., STE.4900<br>SEATTLE, WA98101 | 928 /<br>21.1 | Westmoreland Savage Corporation | 503(b)(9) | \$5,031.07*   | Westmoreland Savage Corporation | 503(b)(9) | \$0.00     |
|  |               | Westmoreland Savage Corporation | Secured   | Undetermined* | Westmoreland Savage Corporation | Secured   | \$0.00     |
|  |               | Westmoreland Savage Corporation | Unsecured | \$33,491.80*  | Westmoreland Savage Corporation | Unsecured | \$3,655.12 |
|  |               | Subtotal                        |           | \$38,522.87*  | Subtotal                        |           | \$3,655.12 |

Reason: Pursuant to the Vendor Agreement between the Debtor and Claimant, and based on the Debtor's books and records, the remaining liability is \$3,655.12 general unsecured.

\* Indicates claim contains unliquidated and/or undetermined amounts



**Westmoreland Coal Company 18-35672 (DRJ)**

**Exhibit A - Modified Claims**

**Basis for objection: See paragraph 15 of the Foregoing Objection**

| NAME  | CLAIM# / ECF# | ASSERTED                     |                 |                         | MODIFIED                     |                 |              |                        |
|---|---------------|------------------------------|-----------------|-------------------------|------------------------------|-----------------|--------------|------------------------|
|   |               | DEBTOR                       | PRIORITY STATUS | AMOUNT                  | DEBTOR                       | PRIORITY STATUS | AMOUNT       |                        |
| 56 UNITED CENTRAL INDUSTRIAL SUPPLY COMPANY, LLC<br>PO BOX 8300<br>BRISTOL, VA24203   | 502 / 27.1    | Buckingham Coal Company, LLC | 503(b)(9)       | \$19,630.75             | Buckingham Coal Company, LLC | 503(b)(9)       | \$0.00       |                        |
|   |               | Buckingham Coal Company, LLC | Unsecured       | \$2,995.91              | Buckingham Coal Company, LLC | Unsecured       | \$2,995.91   |                        |
|   |               | Subtotal                     |                 |                         | \$22,626.66                  | Subtotal        |              |                        |
| Reason: Invoices 1949776, 1953681, 1953679, 1953676, 1953675, 1953677, 1954421, 1954419, 1957710, 1957709, 1957708, 1958004, 1959372 were paid by EFT number 1010136 on 3/8/19 for \$19,630.75. |               |                              |                 |                         |                              |                 |              |                        |
| 57 WAGNER EQUIPMENT CO.<br>CULLEN D. SPECKHART<br>200 BENDIX ROAD, SUITE 300<br>VIRGINIA BEACH, VA23452   | 750 / 315.1   | San Juan Coal Company        | 503(b)(9)       | \$21,583.81             | San Juan Coal Company        | 503(b)(9)       | \$0.00       |                        |
|   |               | San Juan Coal Company        | Unsecured       | \$8,120.34              | San Juan Coal Company        | Unsecured       | \$6,069.89   |                        |
|   |               | Subtotal                     |                 |                         | \$29,704.15                  | Subtotal        |              |                        |
| Reason: Claim modified pursuant to the Trade Agreement dated 1/7/19 and subsequent payment.   |               |                              |                 |                         |                              |                 |              |                        |
| 58 WESTERN WYOMING BEVERAGES INC.<br>PO BOX 1336<br>ROCK SPRINGS, WY 82902  | 648 / 38.1    | Westmoreland Kemmerer, LLC   | 503(b)(9)       | \$4,237.50              | Westmoreland Kemmerer, LLC   | 503(b)(9)       | \$1,643.50   |                        |
|   |               | Westmoreland Kemmerer, LLC   | Unsecured       | \$8,681.13              | Westmoreland Kemmerer, LLC   | Unsecured       | \$6,486.00   |                        |
|   |               | Subtotal                     |                 |                         | \$12,918.63                  | Subtotal        |              |                        |
| Reason: Invoice number 1113778 was paid by check number 1000306 on 11/30/18 for \$1,298.00.   |               |                              |                 |                         |                              |                 |              |                        |
| Invoice number 1115442 was paid by check number 1001525 on 12/13/18 for \$2,162.00.   |               |                              |                 |                         |                              |                 |              |                        |
| Finance charge for \$31.13 is not on the company's books and records.   |               |                              |                 |                         |                              |                 |              |                        |
| Invoice number 1116083 was paid by check number 1002279 on 12/20/18 for \$1,298.00  |               |                              |                 |                         |                              |                 |              |                        |
| 59 WHEELER MACHINERY COMPANY<br>4901 WEST 2100 SOUTH<br>SALT LAKE CITY, UT84120   | 763 / 330.1   | Westmoreland Kemmerer, LLC   | 503(b)(9)       | \$571,127.42            | Westmoreland Kemmerer, LLC   | 503(b)(9)       | \$0.00       |                        |
|   |               | Westmoreland Kemmerer, LLC   | Unsecured       | \$916,697.70            | Westmoreland Kemmerer, LLC   | Unsecured       | \$149,955.35 |                        |
|   |               | Subtotal                     |                 |                         | \$1,487,825.12               | Subtotal        |              |                        |
| Reason: Claim modified pursuant to the Trade Agreement dated 1/2/19 and subsequent payment.   |               |                              |                 |                         |                              |                 |              |                        |
| 60 WHITE ARMATURE WORKS INC.<br>PO BOX 330<br>MALLORY, WV25634  | 840 / 341.1   | Buckingham Coal Company, LLC | 503(b)(9)       | \$27,000.00             | Buckingham Coal Company, LLC | 503(b)(9)       | \$0.00       |                        |
|   |               | Buckingham Coal Company, LLC | Unsecured       | \$23,800.00             | Buckingham Coal Company, LLC | Unsecured       | \$23,800.00  |                        |
|   |               | Subtotal                     |                 |                         | \$50,800.00                  | Subtotal        |              |                        |
| Reason: Invoices 151100, 151101, and 151102 were paid by check #1013833 on 4/18/19.   |               |                              |                 |                         |                              |                 |              |                        |
| <b>TOTAL</b>  |               |                              |                 | <b>\$ 5,970,008.98*</b> | <b>TOTAL</b>                 |                 |              | <b>\$ 2,821,883.43</b> |

\* Indicates claim contains unliquidated and/or undetermined amounts