

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

In re:

WESTMORELAND COAL COMPANY, *et al.*,  
Debtors<sup>1</sup>.

Chapter 11

Case No. 18-35672 (DRJ)

(Jointly Administered)

**LIMITED OPPOSITION TO DEBTORS' TWELFTH OMNIBUS OBJECTION  
TO CERTAIN PROOFS OF CLAIM (SATISFIED CLAIMS)**

Tractor & Equipment Co. ("**T&E**"), by and through its undersigned counsel, responds to the Debtors' Twelfth Omnibus Objection to Certain Proofs of Claim (Satisfied Claims), Dkt. No. 1795 (the "**Objection**"), as follows:

T&E acknowledges receiving payments towards the amounts owed by the Debtors to T&E on account of prepetition activity, including without limitation, payments upon its § 503(b)(9) claims. T&E and the Debtors continue to reconcile the claims T&E has against the various Debtors, including payments, setoffs, and credits, and specifically including allocation of the payments, setoffs, and credits among the Debtors. Under the circumstances, the claims identified in the Objection (Claim Nos. 831 and 909) should not be disallowed but the Objection should be abated pending completion of the reconciliation process, without prejudice to any party's rights respecting such claims and such payments, setoffs, and credits.

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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 Debtors' claims and noticing agent 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.

This Limited Opposition is filed in conjunction with, and in addition to, the Limited Opposition filed to Debtors' Sixteenth Omnibus Objection to Certain Proofs of Claim (Modified Claims), Dkt. No. 1830.

Dated: May 23, 2019

Respectfully submitted,

/s/ **John D. Penn**

Alan D. Smith (WA Bar No. 24964)

John D. Penn (Texas Bar No. 15752300)

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*Counsel to Tractor & Equipment Co.*

**CERTIFICATE OF SERVICE**

I hereby certify that on this 23<sup>rd</sup> day of May, 2019, the foregoing *Limited Opposition to Debtors' Twelfth Omnibus Objection* was served via electronic filing to all parties requesting/receiving electronic notice in this case.

**/s/ John D. Penn**

John D. Penn