

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

IN RE:

CHAPTER 11

WESTMORELAND COAL COMPANY,  
ET AL.,

CASE NO. 18-35672(DRJ)

Debtors.

(Jointly Administered)

**DECLARATION OF JOSEPH A. ELIAS  
IN RESPONSE TO DEBTOR'S  
OBJECTION TO THE CLAIM OF  
REACO BATTERY SVC  
CORPORATION**

I, Joseph A. Elias, hereby declare under penalty of perjury:

1. I am General Manager of Reaco Battery SVC Corporation. I, at all times relevant to the transactions which are subject to the claims of Reaco Battery SVC Corporation against the Debtor, have been General Manager of Reaco Battery SVC Corporation and therefore have personal knowledge and am competent to testify as to the matters set forth in this Declaration.

2. Attached to this Declaration as Exhibit A is a statement of Reaco Battery SVC Corporation which sets forth the six invoices remitted by Reaco Battery SVC Corporation to San Juan Coal Company which are unpaid to date and which form the basis of the claims of Reaco Battery SVC Corporation against the Debtor. These

invoices total \$111,755.00. These invoices are referred to in Reaco's Response to the Objection of San Juan Coal Company which has been filed with the court.

3. Additionally, attached is a copy of the Customer Ledger maintained by Reaco Battery SVC Corporation in its ordinary course of business. Highlighted in yellow on the ledger, which is current as of May 21, 2019, are two items. One item pertains to invoice SI0004661. That invoice was in the original amount of \$37,100.00. That invoice reflects that it was paid by Debtor. Reaco applied Debtor's payment in the amount of \$37,100.00 to invoice no. SI0004661 rather than to invoice SI0005198 which relates to an order number posted on September 17, 2018 in a similar amount of \$37,100.00.

4. Declarant states that invoice no. SI0004661 to which Reaco applied San Juan's payment of \$37,100.00 is marked on the books of Reaco as paid in full. That invoice is not included in the listing of invoices which are the subject of Reaco's claim against Debtor.

5. Although Debtor's records reflect payment to Reaco in the amount of \$37,100.00 as payment to invoice no. SI0005198, Reaco applied said payment amount of \$37,100.00 to invoice no. SI0004661.

6. Based on my review of all records which are attached hereto, Reaco Battery SVC Corporation's claim against Debtor totals \$111,755.19.

7. Pursuant to 28 USC, Section 1746, I declare under penalty of perjury, that the facts set forth in the foregoing Declaration are true and correct to the best of my knowledge, information and belief. The documents which I attach to this Declaration are true and accurate business records maintained in the ordinary course of business of Reaco Battery SVC Corporation.



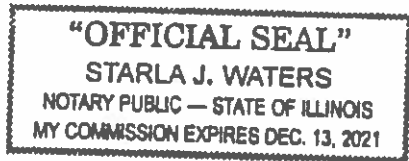
JOSEPH A. ELIAS

STATE OF ILLINOIS

SS:

COUNTY WILLIAMSON

Sworn to before me by Joseph A. Elias, a person known to me, and subscribed in my presence this 28th day of May, 2019.



Starla J. Waters  
Notary Public