



ENTERED  
06/12/2019

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

<p>In re:</p> <p>WESTMORELAND COAL COMPANY, <i>et al.</i><sup>1</sup></p> <p style="text-align: center;">Debtors.</p>	<p>§</p> <p>§</p> <p>§</p> <p>§</p> <p>§</p> <p>§</p> <p>§</p>	<p>Chapter 11</p> <p>Case No. 18-36572 (DRJ)</p> <p>(Jointly Administered)</p>
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**ORDER SUSTAINING DEBTORS' FIRST OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIM (AMENDED CLAIMS)**

(Relates to ECF No. 1784)

Upon the objection (the "Objection")<sup>2</sup> of the above-captioned WLB Debtors<sup>3</sup> and the WMLP Debtors<sup>4</sup> (collectively, with the WLB Debtors, the "Debtors") for entry of an order (this "Order") sustaining the Debtors' First Omnibus Objection to certain Amended 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 best interests

<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" 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.

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.
1. Each Amended Claim identified on Exhibit A attached to this Order is disallowed in its entirety and replaced by the applicable Remaining Claim identified on Exhibit A attached to this Order; *provided that* this Order will not affect the portion of the Remaining Claims identified on Exhibit A; *provided further* that the Debtors reserve the right to object to any Proof of Claim identified as a "Remaining Claim" on Exhibit A on any applicable grounds.
2. 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.
3. To the extent a response is filed regarding any Amended Claim, each such Amended Claim, and the Objection as it pertains to such Amended 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 Amended Claim.
4. 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.

5. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

6. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

7. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

**Signed: June 11, 2019.**

  
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DAVID R. JONES  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit A**

**Amended Claims**

Basis for objection: See paragraph 15 of the Foregoing Objection

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
1	ADVANTAGE DODGE CHRYSLER JEEP A/K/A FARMINGTON MOTORS 3200 E MAIN ST FARMINGTON, NM 87402	11/13/18	Westmoreland Coal Company 18-35672 (DRJ)	105/ 69.1	\$ 11,338.56	ADVANTAGE DODGE CHRYSLER JEEP A/K/A FARMINGTON MOTORS 3200 E MAIN ST FARMINGTON, NM 87402  CRG FINANCIAL LLC/ ADVANTAGE DODGE CHRYSLER JEEP TRANSFEROR: ADVANTAGE DODGE CHRYSLER JEEP 100 UNION AVE CRESSKILL, NJ 7626	11/13/18	Westmoreland Coal Company 18-35672 (DRJ)	106^/ 69.2	\$ 11,338.56
^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)										
2	ATS ELECTRO-LUBE INTERNATIONAL INC A/K/A ATS ELECTRO- LUBE INT'L 7388 WILSON AVENUE DELTA, BC V4G1H3 CANADA	11/14/18	Westmoreland Coal Company 18-35672 (DRJ)	107/ 70.1	\$ 12,527.00	ATS ELECTRO-LUBE INTERNATIONAL INC A/K/A ATS ELECTRO- LUBE INT'L 7388 WILSON AVENUE DELTA, BC V4G1H3 CANADA  ATS ELECTRO-LUBE INTERNATIONAL INC A/K/A ATS ELECTRO- LUBE INT'L 7388 WILSON AVENUE DELTA, BC V4G1H3 CANADA	12/12/18	San Juan Coal Company 18-35684 (DRJ)	900/ 68.1	\$ 7,932.00
							12/12/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	921/ 52.1	\$ 4,595.00
3	CATERPILLAR FINANCIAL SERVICES CORPORATION 2120 WEST END AVENUE NASHVILLE, TN 37203	12/06/18	Westmoreland Mining LLC 18-35697 (DRJ)	409/ 3.1	\$ 4,968,165.83	CATERPILLAR FINANCIAL SERVICES CORPORATION 2120 WEST END AVENUE NASHVILLE, TN 37203	01/01/19	Westmoreland Mining LLC 18-35697 (DRJ)	1215/ 3.2	\$ 5,070,975.83
4	COMMONWEALTH OF KENTUCKY - DEPT OF REVENUE LEGAL SUPPORT BRANCH PO BOX 5222 FRANKFORT, KY 40602	11/19/18	Westmoreland Coal Company 18-35672 (DRJ)	110/ 73.1	\$ 2,850.32	COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE LEGAL SUPPORT BRANCH PO BOX 5222 FRANKFORT, KY 40602	01/10/19	Westmoreland Coal Company 18-35672 (DRJ)	1241/ 73.2	\$ 12,635.30*

\* Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

5	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/12/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	990/ 57.1	\$ 51,470.96*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	02/19/19	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	1322^/ 57.2	\$ 14,350.85*
^ Claim also appears on Exhibit A to the Seventh Omnibus Claims Objection (No Liability Claims)										
6	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/11/18	Westmoreland Coal Company 18-35672 (DRJ)	613/ 268.1	\$ 4,000.00*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	02/13/19	Westmoreland Coal Company 18-35672 (DRJ)	1313^/ 268.2	\$ 0.00
^ Claim also appears on Exhibit A to the Seventh Omnibus Claims Objection (No Liability Claims)										
7	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	11/28/18	Buckingham Coal Company, LLC 18-35675 (DRJ)	203/ 12.1	\$ 1,239,621.76*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	02/08/19	Buckingham Coal Company, LLC 18-35675 (DRJ)	1305/ 12.2	\$ 213,658.00*
8	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	11/20/18	Dakota Westmoreland Corporation 18-35676 (DRJ)	151/ 3.1	\$ 870.31*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/04/18	Dakota Westmoreland Corporation 18-35676 (DRJ)	301/ 3.2	Undetermined*
9	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	11/20/18	Oxford Mining Company - Kentucky, LLC 18-35681 (DRJ)	153/ 1.1	\$ 58,864.36*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/10/18	Oxford Mining Company - Kentucky, LLC 18-35681 (DRJ)	507^/ 1.2	\$ 49,864.36*
^ Claim also appears on Exhibit A to the Seventh Omnibus Claims Objection (No Liability Claims)										
10	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346	11/26/18	Oxford Mining Company, LLC 18-35682 (DRJ)	154/ 7.1	\$ 760,709.00*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346	03/25/19	Oxford Mining Company, LLC 18-35682 (DRJ)	1344^/ 7.2	\$ 0.00

\* Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

PHILADELPHIA, PA  
 19101-7346

PHILADELPHIA, PA  
 19101-7346

^ Claim also appears on Exhibit A to the Seventh Omnibus Claims Objection (No Liability Claims)

11	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/06/18	San Juan Coal Company 18-35684 (DRJ)	390/ 28.1	\$ 17,000.00*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/11/18	San Juan Coal Company 18-35684 (DRJ)	632/ 28.2	\$ 19,000.00
12	DOUGLAS COUNTY TREASURER 100 THIRD ST STE 120 CASTLE ROCK, CO 80104	11/16/18	Westmoreland Coal Company 18-35672 (DRJ)	131/ 82.1	\$ 14,843.51*	DOUGLAS COUNTY TREASURER 100 THIRD ST STE 120 CASTLE ROCK, CO 80104	02/04/19	Westmoreland Coal Company 18-35672 (DRJ)	1291/ 519.2	\$ 15,537.57*
13	GOLDER ASSOCIATES INC. SUSAN N. DAVIS 5170 PEACHTREE ROAD BUILDING 100, SUITE 300 ATLANTA, GA 30341	12/11/18	San Juan Coal Company 18-35684 (DRJ)	893/ 62.1	\$ 5,179.78	GOLDER ASSOCIATES INC. SUSAN N. DAVIS 5170 PEACHTREE ROAD BUILDING 100, SUITE 300 ATLANTA, GA 30341	12/12/18	San Juan Coal Company 18-35684 (DRJ)	894/ 62.2	\$ 1,944.54
14	KILGORE COMPANIES LLC D/B/A LEGRAND JOHNSON CONSTRUCTION PO BOX 869 MAGNA, UT 84044	10/22/18	Westmoreland Coal Company 18-35672 (DRJ)	6/ 11.1	\$ 522,854.06	KILGORE COMPANIES LLC D/B/A LEGRAND JOHNSON CONSTRUCTION PO BOX 869 MAGNA, UT 84044	03/06/19	Westmoreland Coal Company 18-35672 (DRJ)	1335/ 11.2	\$ 522,854.06
15	MONTANA DAKOTA UTILITIES CO. PO BOX 5600 BISMARCK, ND 58506-5600	11/23/18	Westmoreland Coal Company 18-35672 (DRJ)	136/ 87.1	\$ 119,929.44	MONTANA DAKOTA UTILITIES CO. PO BOX 5600 BISMARCK, ND 58506-5600	12/06/18	Westmoreland Coal Company 18-35672 (DRJ)	428^/ 87.2	\$ 136,852.22
^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)										
16	MONTANA DAKOTA UTILITIES CO. PO BOX 5600 BISMARCK, ND 58506-5600	11/21/18	Westmoreland Coal Company 18-35672 (DRJ)	145/ 96.1	\$ 119,929.44	MONTANA DAKOTA UTILITIES CO. PO BOX 5600 BISMARCK, ND 58506-5600	12/06/18	Westmoreland Coal Company 18-35672 (DRJ)	428^/ 87.2	\$ 136,852.22
^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)										
17	NAVAKAI INC 19 S TEJON ST STE 400	11/29/18	Western Energy Company 18-35688 (DRJ)	246/ 10.1	\$ 16,126.24	NAVAKAI INC 19 S TEJON ST STE 400	01/23/19	Western Energy Company 18-35688 (DRJ)	1271/ 10.2	\$ 12,504.14

\* Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

	COLORADO SPRINGS, CO 80903					COLORADO SPRINGS, CO 80903				
18	PRAXAIR, INC. TINA HOFFMAN 175 EAST PARK DRIVE TONAWANDA, NY 14150	10/26/18	Westmoreland Coal Company 18-35672 (DRJ)	30/ 27.1	\$ 316,145.36	PRAXAIR, INC. TINA HOFFMAN 175 EAST PARK DRIVE TONAWANDA, NY 14150	11/02/18	Westmoreland Coal Company 18-35672 (DRJ)	21/ 27.2	\$ 316,145.36
19	PRECISION MACHINE AND WELDING INC 145 21ST ST WEST DICKINSON, ND 58601	11/26/18	Westmoreland Resources, Inc. 18-35704 (DRJ)	269/ 13.1	\$ 1,550.00	PRECISION MACHINE AND WELDING INC 145 21ST ST WEST DICKINSON, ND 58601	02/28/19	Westmoreland Resources, Inc. 18-35704 (DRJ)	1334^/ 13.2	\$ 850.00
20	CRG FINANCIAL LLC/ SAWTOOTH SUPPLY CO TRANSFEROR: SAWTOOTH SUPPLY CO 100 UNION AVE CRESSKILL, NJ 7626	10/16/18	Westmoreland Coal Company 18-35672 (DRJ)	54/ 2.1	\$ 7,195.53	CRG FINANCIAL LLC AS ASSIGNEE OF SAWTOOTH SUPPLY CO. 100 UNION AVENUE CRESSKILL, NJ 07626	12/12/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	1064/ 62.1	\$ 7,195.53
21	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL BANKRUPTCY - COLLECTIONS DIVISION MC-008 PO BOX 12548 AUSTIN, TX 78711-2548	01/11/19	Texas Westmoreland Coal Company 18-35685 (DRJ)	1252/ 30.1	\$ 15,218.08*	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL BANKRUPTCY - COLLECTIONS DIVISION MC-008 PO BOX 12548 AUSTIN, TX 78711-2548	02/07/19	Texas Westmoreland Coal Company 18-35685 (DRJ)	1299^/ 30.2	\$ 32,882.60*
22	UINTA COUNTY TREASURER TERRY BRIMHALL - TREASURER PO BOX 1530 EVANSTON, WY 82931- 1530	11/05/18	Westmoreland Coal Company 18-35672 (DRJ)	49/ 47.1	\$ 120,129.56	UINTA COUNTY TREASURER TERRY BRIMHALL- TREASURER PO BOX 1530 EVANSTON, WY 82931- 1150	11/05/18	Westmoreland Coal Company 18-35672 (DRJ)	50^/ 47.2	\$ 240,259.12*
^ Claim is pending on Exhibit A to the Fourth Omnibus Claims Objection (Incorrect Debtor Claims)										
23	WAMPUM HARDWARE COMPANY WILLIAM SOMMERS 636 PADEN ROAD NEW GALILEE, PA 16141	10/29/18	Westmoreland Coal Company 18-35672 (DRJ)	33/ 30.1	\$ 541,445.50	WAMPUM HARDWARE COMPANY WILLIAM SOMMERS 636 PADEN ROAD NEW GALILEE, PA 16141	12/04/18	Oxford Mining Company, LLC 18-35682 (DRJ)	385/ 29.1	\$ 506,303.50
24	WEIGHTECH CORP. 25837 DOCKTON RD SW VASHON, WA 98070	12/04/18	Westmoreland Coal Company 18-35672 (DRJ)	336/ 151.1	\$ 18,705.02	WEIGHTECH CORP. 25837 DOCKTON RD SW VASHON, WA 98070	12/13/18	Western Energy Company 18-35688 (DRJ)	1141/ 67.1	\$ 9,705.43

\* Indicates claim contains unliquidated and/or undetermined amounts



Basis for objection: See paragraph 15 of the Foregoing Objection

		WEIGHTECH CORP. 25837 DOCKTON RD SW VASHON, WA 98070	12/13/18	Westmoreland Savage Corporation 18-35707 (DRJ)	1143/ 26.1	\$ 1,886.84
<b>Total</b>	<b>\$8,946,669.62*</b>			<b>Total</b>	<b>\$7,346,123.03*</b>	

\* Indicates claim contains unliquidated and/or undetermined amounts