



ENTERED
06/12/2019

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

In re: WESTMORELAND COAL COMPANY, <i>et al.</i> ¹ Debtors.	§ § § § § § §	Chapter 11 Case No. 18-36572 (DRJ) (Jointly Administered)
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**ORDER SUSTAINING DEBTORS’ SECOND OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (EXACT DUPLICATE CLAIMS)**

(Relates to ECF No. 1785)

Upon the objection (the “Objection”)² of the above-captioned WLB Debtors³ and the WMLP Debtors⁴ (collectively, with the WLB Debtors, the “Debtors”) for entry of an order (this “Order”) sustaining the Debtors’ Second Omnibus Objection to certain Duplicate 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

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company’s service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

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

³ “WLB Debtors” means all Debtors except for Westmoreland Resources GP, LLC, Westmoreland Resource Partners, LP (“WMLP”), and WMLP’s subsidiaries (collectively with WMLP, the “WMLP Debtors”).

⁴ Specifically, the WMLP Debtors are: (a) WMLP; (b) Westmoreland Kemmerer, LLC; (c) Oxford Mining Company, LLC; (d) Harrison Resources, LLC; (e) Oxford Mining Company-Kentucky, LLC; (f) Daron Coal Company, LLC; (g) Oxford Conesville, LLC; and (h) Westmoreland Kemmerer Fee Coal Holdings, LLC.

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 Duplicate 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 Duplicate Claim, each such Duplicate Claim, and the Objection as it pertains to such Duplicate 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 Duplicate 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.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Exact Duplicate 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	AMERICAN LIGHT PO BOX 2280 ZANESVILLE, OH 43702	12/03/18	Oxford Mining Company, LLC 18-35682 (DRJ)	302/ 23.1	\$ 1,754.59	AMERICAN LIGHT PO BOX 2280 ZANESVILLE, OH 43702	11/27/18	Oxford Mining Company, LLC 18-35682 (DRJ)	225/ 19.1	\$ 1,754.59
2	BERNER TRUCKING INC PO BOX 660 DOVER, OH 44622	12/10/18	Oxford Mining Company, LLC 18-35682 (DRJ)	508/ 39.1	\$ 52,174.15	BERNER TRUCKING INC PO BOX 660 DOVER, OH 44622	11/30/18	Oxford Mining Company, LLC 18-35682 (DRJ)	220/ 14.1	\$ 52,174.15
3	BHP BILLITON NEW MEXICO COAL, INC. MODRALL SPERLING LAW FIRM PAUL M. FISH PO BOX 2168 ALBUQUERQUE, NM 87103	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	945/ 388.1	Undetermined*	BHP BILLITON NEW MEXICO COAL, INC. MODRALL SPERLING LAW FIRM PAUL M. FISH PO BOX 2168 ALBUQUERQUE, NM 87103	12/11/18	Westmoreland Coal Company 18-35672 (DRJ)	749/ 314.1	Undetermined*
4	BHP BILLITON NEW MEXICO COAL, INC. MODRALL SPERLING LAW FIRM PAUL M. FISH PO BOX 2168 ALBUQUERQUE, NM 87103	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	1032/ 414.1	Undetermined*	BHP BILLITON NEW MEXICO COAL, INC. MODRALL SPERLING LAW FIRM PAUL M. FISH PO BOX 2168 ALBUQUERQUE, NM 87103	12/11/18	Westmoreland Coal Company 18-35672 (DRJ)	749/ 314.1	Undetermined*
5	BOMBER MOUNTAIN FIELD SERVICES 681 BIG HORN AVENUE SHERIDAN, WY 82801	12/06/18	Westmoreland Resources, Inc. 18-35704 (DRJ)	509/ 37.1	\$ 136,014.00	BOMBER MOUNTAIN FIELD SERVICES 681 BIG HORN AVENUE SHERIDAN, WY 82801	12/03/18	Westmoreland Resources, Inc. 18-35704 (DRJ)	420/ 32.1	\$ 136,014.00
6	C & E CONCRETE, INC. PO BOX 2547 MILAN, NM 87021	12/10/18	San Juan Coal Company 18-35684 (DRJ)	688/ 303.1	\$ 66,748.97	C & E CONCRETE, INC. PO BOX 2547 MILAN, NM 87021	12/07/18	San Juan Coal Company 18-35684 (DRJ)	636/ 38.1	\$ 66,748.97
7	C & E CONCRETE, INC. PO BOX 2547 MILAN, NM 87021	12/10/18	San Juan Coal Company 18-35684 (DRJ)	710/ 43.1	\$ 66,748.97	C & E CONCRETE, INC. PO BOX 2547 MILAN, NM 87021	12/07/18	San Juan Coal Company 18-35684 (DRJ)	636/ 38.1	\$ 66,748.97
8	CARROLL G. EMBRY 119 C.R. 236 FAIRFIELD, TX 75840	12/27/18	Texas Westmoreland Coal Company 18-35685 (DRJ)	1230+/ 26.1	\$ 1,138.36*	CARROLL G. EMBRY 119 C.R. 236 FAIRFIELD, TX 75840	12/11/18	Texas Westmoreland Coal Company 18-35685 (DRJ)	716+/ 10.1	\$ 1,138.36*

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

^Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)

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

Basis for objection: See paragraph 15 of the Foregoing Objection

9	CARROLL G. EMBRY 119 C.R. 236 FAIRFIELD, TX 75840	03/29/19	Texas Westmoreland Coal Company 18-35685 (DRJ)	1346/ 35.1	\$ 1,138.36*	CARROLL G. EMBRY 119 C.R. 236 FAIRFIELD, TX 75840	12/11/18	Texas Westmoreland Coal Company 18-35685 (DRJ)	716+/ 10.1	\$ 1,138.36*
+ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)										
10	DENNIS NEUBERGER 417 FRONT STREET BEULAH, ND 58523	02/26/19	Westmoreland Coal Company 18-35672 (DRJ)	1325/ 533.1	Undetermined*	DENNIS NEUBERGER 417 FRONT STREET BEULAH, ND 58523	12/21/18	Westmoreland Coal Company 18-35672 (DRJ)	1154/ 462.1	Undetermined*
11	DOUBLE M MUD CO., INC. C/O CURTIS GURLEY, ESQ. POST OFFICE BOX 1618 AZTEC, NM 87410	12/12/18	San Juan Coal Company 18-35684 (DRJ)	959/ 71.1	\$ 7,439.38	DOUBLE M MUD CO., INC. C/O CURTIS GURLEY, ESQ. POST OFFICE BOX 1618 AZTEC, NM 87410	12/12/18	San Juan Coal Company 18-35684 (DRJ)	780/ 60.1	\$ 7,439.38
12	DOUBLE M MUD CO., INC. C/O CURTIS GURLEY, ESQ. POST OFFICE BOX 1618 AZTEC, NM 87410	12/12/18	San Juan Coal Company 18-35684 (DRJ)	961/ 73.1	\$ 8,416.34	DOUBLE M MUD CO., INC. C/O CURTIS GURLEY, ESQ. POST OFFICE BOX 1618 AZTEC, NM 87410	12/12/18	San Juan Coal Company 18-35684 (DRJ)	892/ 61.1	\$ 8,416.34
13	EXTREME ICE INC 721 KNIGHT ST MILES CITY, MT 59301	12/26/18	Western Energy Company 18-35688 (DRJ)	1190/ 70.1	\$ 160.61	EXTREME ICE INC 721 KNIGHT ST MILES CITY, MT 59301	12/26/18	Western Energy Company 18-35688 (DRJ)	1182/ 484.1	\$ 160.61
14	FLSMIDTH USA, INC. 5505 W GILLETTE RD TUCSON, AZ 85743	11/19/18	Westmoreland Coal Company 18-35672 (DRJ)	144/ 95.1	\$ 5,925.94	FLSMIDTH USA, INC. 5505 W GILLETTE RD TUCSON, AZ 85743	11/19/18	Westmoreland Coal Company 18-35672 (DRJ)	143+/ 94.1	\$ 5,925.94
+Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)										
15	FRED FRAYSIER LORING JUSTICE PLLC LORING JUSTICE, ESQ. 11911 KINGSTON PIKE, SUITE 201 KNOXVILLE, TN 37934	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	864/ 365.1	\$ 200,000.00	FRED FRAYSIER LORING JUSTICE PLLC LORING JUSTICE, ESQ. 11911 KINGSTON PIKE, SUITE 201 KNOXVILLE, TN 37934	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	863/ 364.1	\$ 200,000.00
16	GENA ADKISSON TURNER 14341 COUNTY ROAD 317 JEWETT, TX 75846	12/12/18	Westmoreland Texas Jewett Coal Company 18-35671 (DRJ)	1007/ 9.1	Undetermined*	GENA ADKISSON TURNER 14341 COUNTY ROAD 317 JEWETT, TX 75846	12/05/18	Westmoreland Texas Jewett Coal Company 18-35671 (DRJ)	427^/ 2.1	Undetermined*
^ Claim also appears on Exhibit A to the Seventh Omnibus Claims Objection (No Liability Claims)										
17	GRUBER TECHNICAL INC	11/28/18	San Juan Coal Company 18-35684 (DRJ)	230/ 14.1	\$ 1,829.18	GRUBER TECHNICAL INC	11/26/18	San Juan Coal Company 18-35684 (DRJ)	233/ 17.1	\$ 1,829.18

* Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

	21439 NORTH 2ND AVE PHOENIX, AZ 85027					21439 NORTH 2ND AVE PHOENIX, AZ 85027				
18	H-E PARTS INTERNATIONAL PO BOX 80483 SEATTLE, WA 98108	12/31/18	Absaloka Coal, LLC 18-35673 (DRJ)	1227/ 9.1	\$ 144,676.10	H-E PARTS INTERNATIONAL PO BOX 80483 SEATTLE, WA 98108	01/02/19	Absaloka Coal, LLC 18-35673 (DRJ)	1225/ 8.1	\$ 144,676.10
19	JAMES C DAWES CO PO BOX 38 MARTINS FERRY, OH 43935	11/30/18	Oxford Mining Company, LLC 18-35682 (DRJ)	223/ 17.1	\$ 11,445.41	JAMES C DAWES CO PO BOX 38 MARTINS FERRY, OH 43935	11/26/18	Oxford Mining Company, LLC 18-35682 (DRJ)	159/ 12.1	\$ 11,445.41
20	JAMES R. RAMSEY 4725 ROBERT C BYRD DRIVE BECKLEY, WV 25801	12/13/18	Westmoreland Coal Company 18-35672 (DRJ)	1134^/ 441.1	\$ 660.10*	JAMES R. RAMSEY 4725 ROBERT C BYRD DRIVE BECKLEY, WV 25801	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	596/ 251.1	\$ 660.10*
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)										
21	JONATHAN W A LIEBELT ESTATE PO BOX 168 ABERDEEN, SD 57402- 0168	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	575/ 230.1	\$ 6,125.75*	JONATHAN W A LIEBELT ESTATE PO BOX 168 ABERDEEN, SD 57402- 0168	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	572/ 227.1	\$ 6,125.75*
22	JOY GLOBAL SURFACE MINING, INC. 40 PENNWOOD PL., SUITE 100 WARRENDALE, PA 15086	12/11/18	Dakota Westmoreland Corporation 18-35676 (DRJ)	770/ 21.1	\$ 1,134.79	JOY GLOBAL SURFACE MINING, INC. 40 PENNWOOD PL., SUITE 100 WARRENDALE, PA 15086	12/11/18	Dakota Westmoreland Corporation 18-35676 (DRJ)	769/ 20.1	\$ 1,134.79
23	JOY GLOBAL SURFACE MINING, INC. 40 PENNWOOD PL., SUITE 100 WARRENDALE, PA 15086	12/11/18	San Juan Coal Company 18-35684 (DRJ)	787/ 55.1	\$ 22,188.17	JOY GLOBAL SURFACE MINING, INC. 40 PENNWOOD PL., SUITE 100 WARRENDALE, PA 15086	12/12/18	San Juan Coal Company 18-35684 (DRJ)	786/ 54.1	\$ 22,188.17
24	KINCAID TAYLOR AND GEYER 50 N. 4TH STREET ZANESVILLE, OH 43701	12/04/18	Oxford Mining Company, LLC 18-35682 (DRJ)	387/ 31.1	\$ 8,916.00	KINCAID TAYLOR AND GEYER 50 N. 4TH STREET ZANESVILLE, OH 43701	11/30/18	Oxford Mining Company, LLC 18-35682 (DRJ)	226/ 20.1	\$ 8,916.00
25	KRJA SYSTEMS INC MAPTEK 14143 DENVER WEST PKWY STE 200 GOLDEN, CO 80401	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	934/ 377.1	\$ 12,796.00	MAPTEK/KRJA SYSTEMS INC 14143 DENVER WEST PKWY STE 200 GOLDEN, CO 80401	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	933+/ 376.1	\$ 12,796.00

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

Basis for objection: See paragraph 15 of the Foregoing Objection

26	LEE R. WELLS 176 ANNIES DRIVE DUFFIELD, VA 24244	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	574/ 229.1	\$ 26,865.90	LEE R. WELLS 176 ANNIES DRIVE DUFFIELD, VA 24244	12/03/18	Westmoreland Coal Company 18-35672 (DRJ)	285/ 121.1	\$ 26,865.90
27	LEONARD W. TARPLEY 3325 PEACHTREE STREET CORPUS CHRISTI, TX 78410	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	584/ 239.1	\$ 2,000.00	LEONARD W. TARPLEY 3325 PEACHTREE STREET CORPUS CHRISTI, TX 78410	12/06/18	Westmoreland Coal Company 18-35672 (DRJ)	438+/ 195.1	\$ 2,000.00
+ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)										
28	LINCOLN COUNTY, WYOMING C/O LINCOLN COUNTY TREASURER 925 SAGE, SUITE 102 KEMMERER, WY 82101	12/11/18	Westmoreland Kemmerer Fee Coal Holdings, LLC 18-35695 (DRJ)	806/ 6.1	\$ 168,508.30*	LINCOLN COUNTY, WYOMING C/O LINCOLN COUNTY TREASURER 925 SAGE, SUITE 102 KEMMERER, WY 82101	12/10/18	Westmoreland Kemmerer Fee Coal Holdings, LLC 18-35695 (DRJ)	644/ 5.1	\$ 168,508.30*
29	LINCOLN COUNTY, WYOMING C/O LINCOLN COUNTY TREASURER 925 SAGE, SUITE 102 KEMMERER, WY 82101	12/12/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	810/ 44.1	\$ 26,380,328.90*	LINCOLN COUNTY, WYOMING C/O LINCOLN COUNTY TREASURER 925 SAGE, SUITE 102 KEMMERER, WY 82101	12/10/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	611/ 266.1	\$ 26,380,328.90*
30	MARGARET MIDKIFF BUCHKO 306 99TH STREET MARMET, WV 25315	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	861/ 362.1	Undetermined*	MARGARET MIDKIFF BUCHKO 306 99TH STREET MARMET, WV 25315	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	859/ 360.1	Undetermined*
31	MARGUERITE L. MCMENAMIN 2085 TESUQUE CT. RENO, NV 89511	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	1011/ 393.1	\$ 18,300.00	MARGUERITE L. MCMENAMIN 2085 TESUQUE CT. RENO, NV 89511	12/11/18	Westmoreland Coal Company 18-35672 (DRJ)	692/ 307.1	\$ 18,300.00
32	MARGUERITE L. MCMENAMIN 2085 TESUQUE CT. RENO, NV 89511	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	1041/ 423.1	\$ 18,300.00	MARGUERITE L. MCMENAMIN 2085 TESUQUE CT. RENO, NV 89511	12/11/18	Westmoreland Coal Company 18-35672 (DRJ)	692/ 307.1	\$ 18,300.00
33	MARGUERITE L. MCMENAMIN 2085 TESUQUE CT. RENO, NV 89511	12/12/18	San Juan Coal Company 18-35684 (DRJ)	964/ 76.1	\$ 18,300.00	MARGUERITE L. MCMENAMIN 2085 TESUQUE CT. RENO, NV 89511	12/11/18	San Juan Coal Company 18-35684 (DRJ)	714/ 47.1	\$ 18,300.00
34	MARGUERITE L. MCMENAMIN 2085 TESUQUE CT. RENO, NV 89511	12/12/18	San Juan Coal Company 18-35684 (DRJ)	1057/ 79.1	\$ 18,300.00	MARGUERITE L. MCMENAMIN 2085 TESUQUE CT. RENO, NV 89511	12/11/18	San Juan Coal Company 18-35684 (DRJ)	714/ 47.1	\$ 18,300.00

* Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

35	MONTANA DAKOTA UTILITIES CO. PO BOX 5600 BISMARCK, ND 58506-5600	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	475/ 87.3	\$ 136,852.22	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)										
36	MONTROSE AIR QUALITY SERVICES LLC 3500 COMANCHE RD., NE BLDG. G ALBUQUERQUE, NM 87107-4546	01/21/19	Westmoreland Coal Company 18-35672 (DRJ)	1267+/ 513.1	\$ 26,875.87*	MONTROSE AIR QUALITY SERVICES LLC 3500 COMANCHE RD., NE BLDG. G ALBUQUERQUE, NM 87107-4546	12/11/18	Westmoreland Coal Company 18-35672 (DRJ)	756+/ 321.1	\$ 26,875.87*
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) +Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)										
37	NELDA J DAVIS PO BOX 428 JEWETT, TX 75846	12/17/18	Westmoreland Texas Jewett Coal Company 18-35671 (DRJ)	1151+/ 12.1	Undetermined*	NELDA J. DAVIS PO BOX 428 JEWETT, TX 75846	12/10/18	Westmoreland Texas Jewett Coal Company 18-35671 (DRJ)	655+/ 5.1	Undetermined*
^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) +Claim also appears on Exhibit A to the Eighth Omnibus Claims Objection (No Liability Claims)										
38	OHIO DEPT OF TAXATION BANKRUPTCY DIV PO BOX 530 COLUMBUS, OH 43216	04/08/19	Buckingham Coal Company, LLC 18-35675 (DRJ)	1358/ 64.1	\$ 154,952.06	OHIO DEPT OF TAXATION BANKRUPTCY DIV PO BOX 530 COLUMBUS, OH 43216	04/08/19	Buckingham Coal Company, LLC 18-35675 (DRJ)	1357/ 63.1	\$ 154,952.06
39	OSCAR F. PERDUE CORNELL A. PERDUE PO BOX 143 SURVEYOR, WV 25932	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	758/ 325.1	Undetermined*	OSCAR F. PERDUE C/O CORNELL A. PERDUE PO BOX 143 SURVEYOR, WV 25932	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	608+/ 263.1	Undetermined*
40	P&F SERVICES/ FRANK RUSSO PO BOX 1076 KEMMERER, WY 83101	11/29/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	253/ 2.1	\$ 25,057.43	P&F SERVICES/FRANK RUSSO PO BOX 1076 KEMMERER, WY 83101	11/26/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	170/ 7.1	\$ 25,057.43
41	PEMBERTON HUTCHINSON 4203 SILO RUN LAFAYETTE HILL, PA 19444	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	1034/ 416.1	\$ 44,501.04*	PEMBERTON HUTCHINSON 4203 SILO RUN LAFAYETTE HILL, PA 19444	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	1033/ 415.1	\$ 44,501.04*
42	PHILLIP M. HUFF 295 HUFF CABIN DRIVE PENNINGTON GAP, VA 24277	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	513/ 224.1	Undetermined*	PHILLIP M. HUFF 295 HUFF CABIN DRIVE PENNINGTON GAP, VA 24277	12/05/18	Westmoreland Coal Company 18-35672 (DRJ)	436/ 193.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

43	RANDY V. MOORE PETROLEUM DIST., LLC PO BOX 208 NEW LEXINGTON, OH 43764	12/10/18	Buckingham Coal Company, LLC 18-35675 (DRJ)	700/ 36.1	\$ 12,418.58	RANDY V. MOORE PETROLEUM DIST., LLC PO BOX 208 NEW LEXINGTON, OH 43764	12/07/18	Buckingham Coal Company, LLC 18-35675 (DRJ)	617/ 31.1	\$ 12,418.58	
44	RANDY V. MOORE PETROLEUM DIST., LLC PO BOX 208 NEW LEXINGTON, OH 43764	12/10/18	Oxford Mining Company, LLC 18-35682 (DRJ)	704/ 51.1	\$ 193,118.29	RANDY V. MOORE PETROLEUM DIST., LLC PO BOX 208 NEW LEXINGTON, OH 43764	12/11/18	Oxford Mining Company, LLC 18-35682 (DRJ)	629/ 48.1	\$ 193,118.29	
45	RIDENOUR AUTO GROUP 500 W BROADWAY NEW LEXINGTON, OH 43764	03/19/19	Westmoreland Coal Company 18-35672 (DRJ)	1339/ 539.1	\$ 497.06	RIDENOUR AUTO GROUP 500 W BROADWAY NEW LEXINGTON, OH 43764	03/15/19	Westmoreland Coal Company 18-35672 (DRJ)	1338/ 538.1	\$ 497.06	
46	SOUTHWEST RETREAD CENTER, INC. 2501 PUNTA DE VISTA DRIVE NE ALBUQUERQUE, NM 87112	12/13/18	San Juan Coal Company 18-35684 (DRJ)	1084/ 82.1	\$ 32,864.50	SOUTHWEST RETREAD CENTER, INC. 2501 PUNTA DE VISTA DRIVE NE ALBUQUERQUE, NM 87112	11/30/18	San Juan Coal Company 18-35684 (DRJ)	389/ 27.1	\$ 32,864.50	
47	TRISTATE TRUCK AND EQUIPMENT INC. PO BOX 1298 BILLINGS, MT 59103	12/07/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	514/ 225.1	\$ 3,468.63	TRISTATE TRUCK AND EQUIPMENT INC. PO BOX 1298 BILLINGS, MT 59103	12/03/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	315/ 25.1	\$ 3,468.63	
48	TRISTATE TRUCK AND EQUIPMENT INC. PO BOX 1298 BILLINGS, MT 59103	12/07/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	724/ 39.1	\$ 3,468.63	TRISTATE TRUCK AND EQUIPMENT INC. PO BOX 1298 BILLINGS, MT 59103	12/03/18	Westmoreland Kemmerer, LLC 18-35696 (DRJ)	315/ 25.1	\$ 3,468.63	
49	ULINE SHIPPING SUPPLIES 12575 ULINE DRIVE PLEASANT PRAIRIE, WI 53158	01/07/19	Westmoreland Coal Company 18-35672 (DRJ)	1236/ 497.1	\$ 1,658.51	ULINE SHIPPING SUPPLIES 12575 ULINE DRIVE PLEASANT PRAIRIE, WI 53158	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	1224/ 495.1	\$ 1,658.51	
50	WAYMON MCKINNEY C/O SHIRLEY J. MCKINNEY PO BOX 712 MULLENS, WV 25882	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	681/ 296.1	Undetermined*	WAYMON MCKINNEY C/O SHIRLEY J. MCKINNEY PO BOX 712 MULLENS, WV 25882	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	510/ 221.1	Undetermined*	
Total					\$28,044,067.09*	Total					\$28,044,067.09*

* Indicates claim contains unliquidated and/or undetermined amounts