



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)
---	---------------------------------	---

**ORDER SUSTAINING DEBTORS’ THIRD OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (INCORRECT DEBTOR CLAIMS)**
(Relates to ECF No. 1786)

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’ Third Omnibus Objection to certain Incorrect Debtor 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

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.

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.
1. Each Incorrect Debtor Claim identified under the "Asserted" column on **Exhibit A** attached to this Order is disallowed and modified; *provided* that the Debtors reserve the right to object to any proof of claim identified in the "Modified" column of **Exhibit A** attached to this Order 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 Incorrect Debtor Claim, each such Incorrect Debtor Claim, and the Objection as it pertains to such Incorrect Debtor 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 Incorrect Debtor 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

Incorrect Debtor Claims

Westmoreland Coal Company 18-35672 (DRJ)
Exhibit A - Incorrect Debtor
Basis for objection: See paragraph 15 of the Foregoing Objection

	NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
					DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
1	ABL SERVICES INC PO BOX 8572 TYLER, TX 75711	11/15/2018	109	72.1	Westmoreland Coal Company	\$ 3,379.73	San Juan Coal Company	\$3,379.73
2	ACME SOIL REMEDIATION INC 108 NORTH BEHREND AVE STE A FARMINGTON, NM 87401	10/24/2018	27	25.1	Westmoreland Coal Company	\$ 60,657.87	San Juan Coal Company	\$60,657.87
3	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	11/13/2018	106	69.2	Westmoreland Coal Company	\$ 11,338.56	San Juan Coal Company	\$11,338.56
4	AERO GRAPHICS INC APRIL KNIGHT 40 W OAKLAND AVE SALT LAKE CITY, UT84115	11/12/2018	104	68.1	Westmoreland Coal Company	\$ 19,415.00	San Juan Coal Company	\$19,415.00
5	AIRGAS USA LLC 110 WEST 7TH STREET, SUITE 1300 TULSA, OK 74119	12/10/2018	597	252.1	Westmoreland Coal Company	\$ 12,518.12	San Juan Coal Company	\$12,518.12
6	AIRGAS USA LLC 110 WEST 7TH STREET, SUITE 1300 TULSA, OK 74119	12/10/2018	599	254.1	Westmoreland Coal Company	\$ 9,079.63	San Juan Coal Company	\$9,079.63
7	ALL STATE FIRE EQUIPMENT 1307 CENTURY WAY WYLIE, TX 75098	12/7/2018	494	216.1	Westmoreland Coal Company	\$ 21,994.32	Westmoreland Resources, Inc.	\$21,994.32
8	AMERICAN ELECTRIC POWER ATTN: BANKRUPTCY PO BOX 371496 PITTSBURGH, PA 15250-7496	11/27/2018	147	98.1	Westmoreland Coal Company	\$ 178,365.69	Buckingham Coal Company, LLC Oxford Mining Company, LLC Total:	\$172,854.41 \$5,511.28 \$178,365.69

Westmoreland Coal Company 18-35672 (DRJ)
 Exhibit A - Incorrect Debtor
 Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
9 AMERICAN TRACK GENERATIONS LLC LORI RECORD 3705 HACKATHORNE LN PO BOX 128 GILLETTE, WY 82717	10/23/2018	23	22.1	Westmoreland Coal Company	\$ 167,000.00	Westmoreland Resources, Inc.	\$167,000.00
10 ASSOCIATED SALES AND BAG COMPANY 400 W BODEN STREET MILWAUKEE, WI53207	12/31/2018	1237	498.1	Westmoreland Coal Company	\$ 267.50	Westmoreland Kemmerer, LLC	\$267.50
11 AT&T CORP C/O AT&T SERVICES INC KAREN A CAVAGNARO LEAD PARALEGAL ONE AT&T WAY ROOMBA104 BEDMINSTER, NJ 07921	12/11/2018	772	3.1	Oxford Conesville, LLC	\$ 5,331.71	Oxford Mining Company, LLC	\$5,331.71
12 BAKER & HOSTETLER LLP MARTIN T. BOOHER KEY TOWER 127 PUBLIC SQUARE, SUITE 2000 CLEVELAND, OH 44114-1214	12/11/2018	819	24.1	Westmoreland Resource Partners, LP	\$ 38,426.30	Oxford Mining Company, LLC	\$38,426.30
13 BISHOP LIFTING PRODUCTS INC DBA DELTA RIGGING AND TOOLS ANNA GERICH 125 MCCARTY DR HOUSTON, TX 77029	11/5/2018	51	48.1	Westmoreland Coal Company	\$ 12,352.17	San Juan Coal Company	\$12,352.17
14 BMT PRODUCTS, LLC 358 VITEZ DR MORGANTOWN, WV 26508	11/29/2018	192	111.1	Westmoreland Coal Company	\$ 8,912.17	Buckingham Coal Company, LLC	\$8,912.17
15 CARROLL G. EMBRY 119 C.R. 236 FAIRFIELD, TX 75840	12/11/2018	716	10.1	Texas Westmoreland Coal Company	\$ 1,138.36*	Westmoreland Coal Company	\$1,138.36*
16 CASCADE BOTTLED WATER CO 214 S FAIRVIEW AVE FARMINGTON, NM 87401	11/28/2018	180	99.1	Westmoreland Coal Company	\$ 7,814.96	San Juan Coal Company	\$7,814.96

Westmoreland Coal Company 18-35672 (DRJ)
 Exhibit A - Incorrect Debtor
 Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
17 CENTURYLINK COMMUNICATIONS LLC - BANKRUPTCY 1025 EL DORADO BLVD BROOMFIELD, CO 80021	11/14/2018	102	66.1	Westmoreland Coal Company	\$ 744.43	Westmoreland Kemmerer, LLC	\$744.43
18 COLONIAL RESEARCH CHEMICAL LISA FRITZ PO BOX 609 NORFOLK, NE 68702-0609	11/7/2018	80	50.1	Westmoreland Coal Company	\$ 268.15	Dakota Westmoreland Corporation	\$268.15
19 COSHOCTON BRAKE AND SUPPLY HEATHER MACKENZIE PO BOX 665 COSHOCTON, OH 43812	11/29/2018	198	117.1	Westmoreland Coal Company	\$ 700.22	Oxford Mining Company, LLC	\$700.22
20 CRAVAT COAL COMPANY P.O. BOX 246 CADIZ, OH 43907	12/4/2018	373	182.1	Westmoreland Coal Company	\$ 264,222.13	Oxford Mining Company, LLC	\$264,222.13
21 CS1 INDUSTRIAL SUPPLY KNICELEY SCOTT 144 LAMPLIGHTER DR MORGANTOWN, WV 26508	11/5/2018	73	42.1	Westmoreland Coal Company	\$ 12,174.48	Oxford Mining Company, LLC	\$12,174.48
22 DELTA ELECTRIC, INC. 911 ENTERPRISE DR LOGAN, WV 25601	11/27/2018	184	103.1	Westmoreland Coal Company	\$ 8,070.47	Buckingham Coal Company, LLC	\$8,070.47
23 DENNY MENHOLT FRONTIER CHEVROLET WENDY RAY 3000 KING AVE WEST BILLINGS, MT 59108	12/14/2018	1152	69.1	Westmoreland Coal Company	\$ 44,394.25	Westmoreland Resources, Inc.	\$44,394.25
24 DORI'S FLOWER SHOPPE, LLC 62 EAST MAIN STREET MCCONNELSVILLE, OH 43756	12/4/2018	330	145.1	Westmoreland Coal Company	\$ 58.99	Buckingham Coal Company, LLC	\$58.99
25 DRY SYSTEMS TECHNOLOGIES LLC 10420 RISING CT WOODRIDGE, IL 60517	12/21/2018	1212	10.1	Westmoreland San Juan, LLC	\$ 5,989.97	San Juan Coal Company	\$5,989.97

Westmoreland Coal Company 18-35672 (DRJ)
Exhibit A - Incorrect Debtor
Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
26 E&L MOTORS, INC. P.O. BOX 364 DIAMONDVILLE, WY 83116	10/23/2018	24	23.1	Westmoreland Coal Company	\$ 1,857.21	Westmoreland Kemmerer, LLC	\$1,857.21
27 EAGLE CREEK FARM PROPERTIES INC J MATTHEW FISHER, ESQ. 17 SOUTH HIGH STREET, SUITE 1220 COLUMBUS, OH 43215	12/12/2018	922	53.1	Westmoreland Coal Company	Undetermined*	Oxford Mining Company, LLC	Undetermined*
28 ECOSPHERE ENVIRONMENTAL SERVICES, INC. MACHELLE RICHBURG 776 E. SECOND AVE. DURANGO, CO 81301	12/5/2018	435	192.1	Westmoreland Coal Company	\$ 14,434.50	San Juan Coal Company	\$14,434.50
29 ENERGY LABORATORIES INC. P.O. BOX 30916 BILLINGS, MT 59107	11/30/2018	249	13.1	Western Energy Company	\$ 25,810.00	San Juan Coal Company Western Energy Company Westmoreland Resources, Inc.	\$6,115.00 \$235.00 \$19,460.00
						Total:	\$25,810.00
30 EPP AND ASSOCIATES PO BOX 1444 CRAIG, CO 81626	12/3/2018	298	136.1	Westmoreland Coal Company	\$ 1,117.48	San Juan Coal Company	\$1,117.48
31 ESSCO PIPE & SUPPLY INC. 2600 W MAIN ST FARMINGTON, NM 87401	11/29/2018	187	106.1	Westmoreland Coal Company	\$ 3,496.05	San Juan Coal Company	\$3,496.05
32 FARMINGTON FREIGHTLINER LONESTAR FREIGHTLINER GROUP, LLC 2051 HUGHES RD GRAPEVINE, TX 76051	12/11/2018	842	343.1	Westmoreland Coal Company	\$ 2,120.22	San Juan Coal Company	\$2,120.22
33 FENTON BROS ELECTRIC INC PO BOX 996 235 RAY AVE NE NEW PHILADELPHIA, OH 44663	1/22/2019	1263	509.1	Westmoreland Coal Company	\$ 5,184.53	Oxford Mining Company, LLC	\$5,184.53
34 FLSMIDTH USA, INC. 5505 W GILLETTE RD TUCSON, AZ 85743	11/19/2018	143	94.1	Westmoreland Coal Company	\$ 5,925.94	Buckingham Coal Company, LLC	\$5,925.94

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
Exhibit A - Incorrect Debtor
Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
35 FOWLER TRUCKING & TRADING INC. BRENT FOWLER PO BOX 405 LA PLATA, NM87418	11/7/2018	78	51.1	Westmoreland Coal Company	\$ 8,833.61	San Juan Coal Company	\$8,833.61
36 FRONTIER FORD INC PO BOX 97 DIAMONDVILLE, WY 83116	10/23/2018	25	24.1	Westmoreland Coal Company	\$ 2,669.47	Westmoreland Kemmerer, LLC	\$2,669.47
37 GKM AUTO PARTS INC DBA NAPA AUTO PARTS 746 S 2ND ST COSHOCOTON, OH 43812	11/19/2018	117	80.1	Westmoreland Coal Company	\$ 249.89	Oxford Mining Company, LLC	\$249.89
38 HABITAT MANAGEMENT, INC. 14 INVERNESS DRIVE E #A-100 ENGLEWOOD, CO 80112	12/12/2018	856	357.1	Westmoreland Coal Company	\$ 16,795.09	San Juan Coal Company	\$16,795.09
39 HILL INTERNATIONAL TRUCKS LLC DEBBIE REED PO BOX 2170 EAST LIVERPOOL, OH 43920	10/29/2018	10	16.1	Westmoreland Coal Company	\$ 2,293.90	Oxford Mining Company, LLC	\$2,293.90
40 INTERNETWORK EXPERTS CORPORATION SHAUN SKILLIN 7346 S ALTON WAY STE 10K CENTENNIAL, CO 80112	11/28/2018	186	105.1	Westmoreland Coal Company	\$ 3,588.95	Buckingham Coal Company, LLC San Juan Coal Company Total:	\$1,519.50 \$2,069.45 \$3,588.95
41 J & D TRANSMISSIONS 357 RICHARDS RD ZANESVILLE, OH 43701	11/30/2018	318	23.1	Westmoreland Resources, Inc.	\$ 2,562.87	Oxford Mining Company, LLC	\$2,562.87
42 JACK A. HAMILTON AND ASSOCIATES, INC. 342 HIGH ST FLUSHING, OH 43977	11/26/2018	191	110.1	Westmoreland Coal Company	\$ 772.50	Oxford Mining Company, LLC	\$772.50

Westmoreland Coal Company 18-35672 (DRJ)
 Exhibit A - Incorrect Debtor
 Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
43 JACKSON KELLY PLLC STEVEN T. MULLIGAN JACKSON KELLY PLLC 1099 18TH ST., SUITE 2150 DENVER, CO 80202	12/12/2018	988	55.1	Westmoreland Kemmerer, LLC	\$ 2,257.30	Westmoreland Coal Company	\$194.80
						Westmoreland Kemmerer, LLC	\$2,062.50
						Total:	\$2,257.30
44 JDFOX LLC DANIEL FOX 9255 STATE HIGHWAY233 KEMMERER, WY 83101	11/13/2018	113	76.1	Westmoreland Coal Company	\$ 19,580.00	Westmoreland Kemmerer, LLC	\$19,580.00
45 JENNMAR SANSHELL JENNMAR CORPORATION 258 KAPPA DRIVE PITTSBURGH, PA 15238	11/29/2018	197	116.1	Westmoreland Coal Company	\$ 20,966.40	Buckingham Coal Company, LLC	\$20,966.40
46 JOHN T. BOYD COMPANY THOMAS NIXON 4000 TOWN CENTER BLVD., SUITE 300 CANONSBURG, PA 15317	11/27/2018	195	114.1	Westmoreland Coal Company	\$ 14,280.00	Westmoreland Kemmerer, LLC	\$14,280.00
47 JOHN'S LAWNS LLC 211 WEST WARREN ST CADIZ, OH 43907	12/24/2018	1181	483.1	Westmoreland Coal Company	\$ 1,115.40	Oxford Mining Company, LLC	\$1,115.40
48 JORGENSEN ASSOCIATES, P.C. P.O. BOX 9550 JACKSON, WY 83002	11/30/2018	370	179.1	Westmoreland Coal Company	\$ 3,457.75	Westmoreland Kemmerer, LLC	\$3,457.75
49 KING'S CLEANING SERVICE 44517 TR 28 COSHOCOTON, OH 43812	12/3/2018	348	157.1	Westmoreland Coal Company	\$ 1,840.00*	Oxford Mining Company, LLC	\$1,840.00*
50 LAWSON PRODUCTS INC NEIL E JENKINS 8770 W BRYN MAWR AVE STE900 CHICAGO, IL 60631	12/4/2018	291	129.1	Westmoreland Coal Company	\$ 4,602.97	San Juan Coal Company	\$4,602.97
51 LEONARD W. TARPLEY 3325 PEACHTREE STREET CORPUS CHRISTI, TX 78410	12/6/2018	438	195.1	Westmoreland Coal Company	\$ 2,000.00	Westmoreland Resource Partners, LP	\$2,000.00

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
 Exhibit A - Incorrect Debtor
 Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
52 LINN ENGINEERING, INC. 534 MARKET ST P.O. BOX 2086 ZANESVILLE, OH 43702	12/3/2018	366	175.1	Westmoreland Coal Company	\$ 3,359.75	Buckingham Coal Company, LLC	\$3,359.75
53 LUCAS TRUCK SALES INC 205 STATE STREET ZANESVILLE, OH 43701-3230	12/7/2018	577	232.1	Westmoreland Coal Company	\$ 2,418.33	Oxford Mining Company, LLC	\$2,418.33
54 MAPTEK/KRJA SYSTEMS INC 14143 DENVER WEST PKWY STE 200 GOLDEN, CO 80401	12/12/2018	933	376.1	Westmoreland Coal Company	\$ 12,796.00	Westmoreland Kemmerer, LLC	\$12,796.00
55 MARIETTA COAL COMPANY C/O TRIBBIE, PLUMMER, CHURCH & LAPLANTE, LLC ATTN: KEITH PLUMMER 139 WEST EIGHTH STREET PO BOX 640 CAMBRIDGE, OH 43725	12/11/2018	746	311.1	Westmoreland Coal Company	\$ 2,000,000.00*	Oxford Mining Company, LLC	\$2,000,000.00*
56 MESA READY MIX INC JENNIFER SHAVERS PO BOX 2220 FARMINGTON, NM 87401	11/9/2018	82	53.1	Westmoreland Coal Company	\$ 54,829.69	San Juan Coal Company	\$54,829.69
57 MONTANA DAKOTA UTILITIES CO. PO BOX 5600 BISMARCK, ND 58506-5600	12/6/2018	428	87.2	Westmoreland Coal Company	\$ 136,852.22	Dakota Westmoreland Corporation Westmoreland Savage Corporation	\$119,929.44 \$16,922.78
						Total:	\$136,852.22
58 MONTROSE AIR QUALITY SERVICES LLC 3500 COMANCHE RD., NE BLDG. G ALBUQUERQUE, NM 87107-4546	12/11/2018	756	321.1	Westmoreland Coal Company	\$ 26,875.87*	San Juan Coal Company	\$26,875.87*
59 MUSKINGUM GRINDING AND MACHINE CO INC PO BOX 396 COSHOCOTON, OH 43812	11/26/2018	137	88.1	Westmoreland Coal Company	\$ 1,670.53	Oxford Mining Company, LLC	\$1,670.53

Westmoreland Coal Company 18-35672 (DRJ)
 Exhibit A - Incorrect Debtor
 Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
60 NATIONAL GAS & OIL COOPERATIVE LIJA KALEPS-CLARK THE ENERGY COOPERATIVE 1500 GRANVILLE ROAD PO BOX 4970 NEWARK, OH 43058	12/10/2018	601	256.1	Westmoreland Coal Company	\$ 373.29	Oxford Mining Company, LLC	\$373.29
61 NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431	10/31/2018	46	31.1	Westmoreland Coal Company	\$ 17,797.50	Oxford Mining Company, LLC	\$17,797.50
62 NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431	10/31/2018	47	32.1	Westmoreland Coal Company	\$ 2,422.00	Oxford Mining Company, LLC	\$2,422.00
63 NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431	10/31/2018	48	33.1	Westmoreland Coal Company	\$ 14,504.75	Oxford Mining Company, LLC	\$14,504.75
64 NORCO INC IND AR-SHELLIE 1125 W AMITY RD BOISE, ID 83705	11/30/2018	248	12.1	Western Energy Company	\$ 11,653.63	Westmoreland Resources, Inc.	\$11,653.63
65 OLD DOMINION FREIGHT LINE, INC. RUSTY FRAZIER 500 OLD DOMINION WAY THOMASVILLE, NC 27360	11/28/2018	185	104.1	Westmoreland Coal Company	\$ 1,912.00	San Juan Coal Company	\$1,912.00
66 ORME HARDWARE CO INC 134 N 11TH ST CAMBRIDGE, OH 43725	11/12/2018	112	75.1	Westmoreland Coal Company	\$ 749.86	Oxford Mining Company, LLC	\$749.86
67 ORRISON MAINTENANCE SERVICE INC 105 BETHESDA ST BARNESVILLE, OH 43713	11/29/2018	190	109.1	Westmoreland Coal Company	\$ 12,724.10	Oxford Mining Company, LLC	\$12,724.10

Westmoreland Coal Company 18-35672 (DRJ)
 Exhibit A - Incorrect Debtor
 Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
68 OUTLAW SUPPLY INC KRISTI MAGEE 2594 HWY 233 KEMMERER, WY 83101	11/8/2018	86	57.1	Westmoreland Coal Company	\$ 16,889.72	Westmoreland Kemmerer, LLC	\$16,889.72
69 POPA CONSULTING, LLC 5630 BONNIE LOU DRIVE NEW FRANKLIN, OH 44319	12/10/2018	656	271.1	Westmoreland Coal Company	\$ 1,200.00	Oxford Mining Company, LLC	\$1,200.00
70 PORTER WRIGHT MORRIS AND ARTHUR LLP ANDREW S NICOLL ESQ 41 S HIGH ST., SUITE 2800 COLUMBUS, OH 43215	12/4/2018	297	135.1	Westmoreland Coal Company	\$ 1,512.50	Oxford Mining Company, LLC	\$1,512.50
71 PRAXAIR DISTRIBUTION INC C/O RMS (AN IQOR COMPANY) PO BOX 361345 COLUMBUS, OH 43236	1/7/2019	1235	496.1	Westmoreland Coal Company	\$ 22,993.19	Westmoreland Kemmerer, LLC	\$22,993.19
72 RANDY'S HEATING AND AIR CONDITIONING PO BOX 402 EVANSTON, WY 82930	11/16/2018	130	81.1	Westmoreland Coal Company	\$ 5,312.66	Westmoreland Kemmerer, LLC	\$5,312.66
73 REAL KLEEN INC A/K/A REAL KLEEN JANITORIAL SERVICES INC KIM H. MARTIN PO BOX 1375 EVANSTON, WY 82930	10/25/2018	29	26.1	Westmoreland Coal Company	\$ 1,896.67	Westmoreland Kemmerer, LLC	\$1,896.67
74 REDI SERVICES LLC PO BOX 310 LYMAN, WY 82937	11/28/2018	255	9.1	Westmoreland Kemmerer, LLC	\$ 885.00	Haystack Coal Company Westmoreland Kemmerer, LLC	\$120.00 \$765.00
						Total:	\$885.00
75 RILEY INDUSTRIAL SERVICES, INC. P.O. BOX 2014 FARMINGTON, NM 87499	12/6/2018	434	191.1	Westmoreland Coal Company	\$ 20,344.20	San Juan Coal Company	\$20,344.20
76 ROBERT SHUGERT J. MATTHEW FISHER, ESQ. 17 S HIGH STREET SUITE 1220 COLUMBUS, OH 43215	12/12/2018	869	370.1	Westmoreland Coal Company	Undetermined*	Oxford Mining Company, LLC	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
Exhibit A - Incorrect Debtor
Basis for objection: See paragraph 15 of the Foregoing Objection

NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
				DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
77 SAFETY-KLEEN/CLEAN HARBORS KRISTINE ANDERSON 400 LONGWATER DR PO BOX 9149 NORWELL, MA 02061-9149	10/26/2018	31	28.1	Westmoreland Coal Company	\$ 14,641.15	Dakota Westmoreland Corporation Westmoreland Coal Company Westmoreland Resources, Inc. Total:	\$1,058.79 \$10,978.50 \$2,603.86 \$14,641.15
78 SAN JUAN QUALITY PARTS INC A/K/A NAPA AUTO PARTS 438 E BROADWAY FARMINGTON, NM 87401-6442	11/16/2018	129	1.1	Westmoreland San Juan, LLC	\$ 4,867.12	San Juan Coal Company	\$4,867.12
79 SERRANOS INC PO BOX 126 BLOOMFIELD, NM 87413	11/8/2018	111	74.1	Westmoreland Coal Company	\$ 13,863.79	San Juan Coal Company	\$13,863.79
80 SERVICE PUMP AND SUPPLY CO INC PATRICK FARRELL PO BOX 2097 HUNTINGTON, WV 25721-2097	11/9/2018	92	63.1	Westmoreland Coal Company	\$ 11,012.00	Buckingham Coal Company, LLC	\$11,012.00
81 SLS WEST, INC. CASSANDRA ALCON 3323 LETOURNEAU DR GILLETTE, WY 82718	12/12/2018	873	4.1	Absaloka Coal, LLC	\$ 4,197.44	Westmoreland Resources, Inc.	\$4,197.44
82 SOUTHWEST BUILDING BLOCKS AKA SWBB INC 522 S MILLER AVE FARMINGTON, NM 87401	11/13/2018	94	65.1	Westmoreland Coal Company	\$ 6,251.08	San Juan Coal Company	\$6,251.08