



ENTERED  
06/12/2019

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

|   |                                 |   |
|---|---------------------------------|---|
| In re:<br><br>WESTMORELAND COAL COMPANY, <i>et al.</i> <sup>1</sup><br><br>Debtors. | §<br>§<br>§<br>§<br>§<br>§<br>§ | Chapter 11<br><br>Case No. 18-36572 (DRJ)<br><br>(Jointly Administered) |
|---|---------------------------------|---|

**ORDER SUSTAINING DEBTORS’ SEVENTH OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIM (NO LIABILITY CLAIMS)**

(Relates to ECF No. 1790)

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’ Seventh Omnibus Objection to certain No Liability 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 No Liability Claim identified on Exhibit A attached to this Order is disallowed and expunged to the extent set forth on Exhibit A.
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 No Liability Claim, each such No Liability Claim, and the Objection as it pertains to such No Liability 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 No Liability 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**

**No Liability Claims**

Basis for objection: See paragraph 15 of the Foregoing Objection

| NAME  | DATE FILED | DEBTOR                     | CLAIM # / ECF # | CLAIM AMOUNT  | REASON FOR DISALLOWANCE   |
|---|------------|----------------------------|-----------------|---------------|---|
| 1 ALTA A BRADY<br>3002 ESPACIO ST<br>FARMINGTON, NM 87401   | 1/23/2019  | Westmoreland Coal Company  | 1281^ / 516.1   | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)                     |            |                            |                 |               |   |
| 2 AMERICAN LONGSHORE MUTUAL ASSOCIATION LTD<br>JEANETTE SANDER<br>11 NORTH WATER ST 32ND FL<br>MOBILE, AL 36602 | 11/19/2018 | Westmoreland Coal Company  | 142 / 93.1      | \$ 14,430.00  | No liability exists on the Debtor's books and records. The Debtor was current on all premiums upon cancellation of the policy.  |
| 3 ANTHONY IRVIN<br>1311 WEST 47TH STREET<br>NORTH LITTLE ROCK, AR 72118   | 12/10/2018 | Westmoreland Coal Company  | 600 / 255.1     | \$ 519.44     | Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.   |
| 4 AVA GRIFFITH<br>PO BOX 1113<br>KIRTLAND, NM 87417-1113  | 12/14/2018 | Westmoreland Coal Company  | 1162^ / 464.1   | \$ 337.00*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)                     |            |                            |                 |               |   |
| 5 BELMONT COUNTY TREASURER<br>COURTHOUSE 101 W MAIN ST<br>ST CLAIRSVILLE, OH 43950-1260                         | 12/3/2018  | Oxford Mining Company, LLC | 303 / 24.1      | Undetermined* | No liability exists on the Debtor's books and records.  |
| 6 BELMONT COUNTY TREASURER<br>COURTHOUSE 101 W MAIN ST<br>ST CLAIRSVILLE, OH 43950-1260                         | 12/3/2018  | Oxford Mining Company, LLC | 304 / 25.1      | Undetermined* | No liability exists on the Debtor's books and records.  |
| 7 BILLIE J. (BREWER) HISLOP<br>6689 HWY 12<br>WESTON, CO 81091  | 12/11/2018 | Basin Resources, Inc.      | 695 / 5.1       | \$ 324.76*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 8 BILLIE J. (BREWER) HISLOP<br>6689 HWY 12<br>WESTON, CO 81091  | 12/11/2018 | Basin Resources, Inc.      | 697 / 7.1       | \$ 324.76*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |

Basis for objection: See paragraph 15 of the Foregoing Objection

|    |  |            |                              |                 |               |   |
|----|--|------------|------------------------------|-----------------|---------------|---|
| 9  | BILLIE J. HISLOP<br>6872 STATE HIGHWAY 12<br>WESTON, CO 81091-9515           | 12/11/2018 | Basin Resources, Inc.        | 696 /<br>6.1    | \$ 324.76*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 10 | BMS AERIAL PHOTO<br>P O BOX 546<br>NEW PHILADELPHIA, OH 44663                | 11/26/2018 | Oxford Mining Company, LLC   | 158 /<br>11.1   | \$ 0.00       | No liability exists on the Debtor's books and records.  |
| 11 | BOYD L. WILLIAMS<br>837 LAKE PT. DRIVE<br>PINEY FLATS, TN 37686              | 12/10/2018 | Westmoreland Coal Company    | 606 /<br>261.1  | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 12 | BRADKEN, INC.<br>12200 NW AMBASSADOR DR., STE. 647<br>KANSAS CITY, MO 64163  | 12/6/2018  | Westmoreland Resources, Inc. | 473 /<br>36.1   | Undetermined* | No liability exists on the Debtors' books and records.  |
| 13 | BRENDALEE ARMSTRONG<br>PO BOX 1299<br>FAIRFIELD, TX 75840                    | 12/7/2018  | Westmoreland Coal Company    | 492 /<br>214.1  | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 14 | BRUCE C WAAGE<br>3105 ARVIN RD<br>BILLINGS, MT 59102                         | 12/12/2018 | Westmoreland Coal Company    | 1035 /<br>417.1 | \$ 1,274.11*  | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 15 | BRUCE R JONES<br>10436 WEST MASSINGALE RD<br>TUCSON, AZ 85743                | 12/12/2018 | Westmoreland Coal Company    | 838 /<br>339.1  | Undetermined* | Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.   |
| 16 | CAROL KAISER HAZLET<br>17542 E WESLEY PL<br>AURORA, CO 80013                 | 11/25/2018 | Westmoreland Coal Company    | 141 /<br>92.1   | \$ 2,870.19   | No liability exists on the Debtor's books on account of severance. The claimant was paid the entire severance amount.   |
| 17 | CAROL MUSGROVE AKA CAROL DANIELS<br>6009 MURCIA AVE<br>ALBUQUERQUE, NM 87114 | 12/3/2018  | Westmoreland Coal Company    | 295 /<br>133.1  | \$ 415.25*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 18 | CAROLE L. BLAKEMAN<br>PO BOX 148<br>BASIN, WY 82410                          | 12/10/2018 | Westmoreland Coal Company    | 664 /<br>279.1  | \$ 132.00*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and   |

\* - Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

|  |   |            |  |                 |               |   |
|--|---|------------|--|-----------------|---------------|---|
| 19   | CARROLL G. EMBRY<br>119 C.R. 236<br>FAIRFIELD, TX 75840   | 12/27/2018 | Texas Westmoreland Coal Company        | 1230^ /<br>26.1 | \$ 1,138.36*  | No liability exists on the Debtor's books and records. The Supplemental Executive Retirement Plan ("Plan") liability rests at the Debtor Westmoreland Coal Company.   |
| ^ Claim also appears on Exhibit A to the Second Omnibus Claims Objection (Exact Duplicate Claims)<br>Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) |   |            |  |                 |               |   |
| 20   | CARROLL SHARPE SR.<br>1645 NEWTOWN RD.<br>APPALACHIA, VA 24216  | 12/10/2018 | Westmoreland Coal Company              | 660 /<br>275.1  | Undetermined* | Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.   |
| 21   | CHARLOTTE MARTIN<br>120 KEATON CEMETARY RD<br>BEAVER, WV 25813  | 12/11/2018 | Westmoreland Coal Company              | 835 /<br>336.1  | \$ 204.08*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(e) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 22   | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland San Juan Holdings, Inc.   | 1001 /<br>6.1   | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(e) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 23   | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland San Juan, LLC             | 1002 /<br>7.1   | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(e) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 24   | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland - Roanoke Valley, LP      | 1004 /<br>4.1   | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(e) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 25   | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | WRI Partners, Inc.                     | 1005 /<br>4.1   | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(e) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 26   | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Texas Jewett Coal Company | 929 /<br>6.1    | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(e) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |

\* - Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

|    |   |            |                                    |                |               |   |
|----|---|------------|------------------------------------|----------------|---------------|---|
| 27 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Coal<br>Company       | 940 /<br>383.1 | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 28 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Absaloka Coal, LLC                 | 947 /<br>5.1   | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 29 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Basin Resources, Inc.              | 948 /<br>9.1   | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 30 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Buckingham Coal<br>Company, LLC    | 950 /<br>45.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 31 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Dakota Westmoreland<br>Corporation | 952 /<br>26.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 32 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Dakota Westmoreland<br>Corporation | 953 /<br>27.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 33 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Haystack Coal Company              | 954 /<br>5.1   | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 34 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Oxford Mining Company,<br>LLC      | 957 /<br>74.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |



Basis for objection: See paragraph 15 of the Foregoing Objection

|    |   |            |  |               |               |   |
|----|---|------------|--|---------------|---------------|---|
| 35 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | San Juan Transportation<br>Company       | 958 /<br>3.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 36 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | San Juan Coal Company                    | 963 /<br>75.1 | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 37 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Texas Westmoreland Coal<br>Company       | 966 /<br>21.1 | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 38 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | WCC Land Holding<br>Company, Inc.        | 968 /<br>6.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 39 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | WEI - Roanoke Valley,<br>Inc.            | 969 /<br>4.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 40 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Western Energy Company                   | 973 /<br>54.1 | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 41 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Coal<br>Company Asset Corp. | 982 /<br>4.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 42 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Coal Sales<br>Company, Inc. | 984 /<br>6.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |

Basis for objection: See paragraph 15 of the Foregoing Objection

|    |   |            |   |               |               |   |
|----|---|------------|---|---------------|---------------|---|
| 43 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Energy,<br>LLC                     | 986 /<br>8.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 44 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Kemmerer<br>Fee Coal Holdings, LLC | 987 /<br>7.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 45 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Kemmerer,<br>LLC                   | 992 /<br>59.1 | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 46 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Mining<br>LLC                      | 993 /<br>9.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 47 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Partners                           | 994 /<br>4.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 48 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Resource<br>Partners, LP           | 995 /<br>26.1 | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 49 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Resources<br>GP, LLC               | 996 /<br>7.1  | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 50 | CHRISTOPHER K SEGLEM<br>JOEL M. WALKER<br>DUANE MORRIS, LLP<br>600 GRANT STREET, SUITE 5010<br>PITTSBURGH, PA 15219 | 12/12/2018 | Westmoreland Resources,<br>Inc.                 | 999 /<br>53.1 | \$ 341,286.00 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |

Basis for objection: See paragraph 15 of the Foregoing Objection

|   |   |            |                                 |                  |               |   |
|---|---|------------|---------------------------------|------------------|---------------|---|
| 51  | CRG FINANCIAL LLC<br>AS ASSIGNEE OF ADVANTAGE DODGE CHRYSLER<br>100 UNION AVENUE<br>CRESSKILL, NJ 7626                      | 12/12/2018 | San Juan Coal Company           | 1059 /<br>81.1   | \$ 5,742.20   | No liability exists on the Debtor's books and records. The original claimant was paid pursuant to the Debtor's first day motion/order to pay certain trade vendors.   |
| 52  | CRG FINANCIAL LLC<br>AS ASSIGNEE OF GENERAL STEEL & SUPPLY CO.<br>100 UNION AVENUE<br>CRESSKILL, NJ 7626                    | 12/12/2018 | Westmoreland Savage Corporation | 1067 /<br>23.1   | \$ 4,333.46   | No liability exists on the Debtor's books and records. Pursuant to the Debtor's first day motions/orders, invoice number 75024 was paid to General Steel and Supply Co on EFT number 60122 dated 3/8/2019.  |
| 53  | CUMMINS INC DBA CUMMINS SALES & SERVICE<br>C/O MARIA HOLGUIN<br>390 INTERLOCKEN CRESCENT, SUITE 200<br>BROOMFIELD, CO 80021 | 12/11/2018 | Dakota Westmoreland Corporation | 621 /<br>15.1    | \$ 22.27      | No liability exists on Debtor's books and records.  |
| 54  | CYNTHIA M. BULLA<br>5835 BEST ROAD<br>LARKSPUR, CO 80118  | 12/11/2018 | Westmoreland Coal Company       | 590 /<br>245.1   | \$ 77.60*     | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 55  | DAVID BREEDLOVE<br>104 NELSON ST<br>HARROGATE, TN 37752   | 12/13/2018 | Westmoreland Coal Company       | 1135^ /<br>442.1 | \$ 49.90*     | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) |   |            |                                 |                  |               |   |
| 56  | DEBORAH A BRANDENBURG<br>4975 ARTISTIC CIR<br>COLORADO SPGS, CO 80917   | 12/13/2018 | Westmoreland Coal Company       | 1029^ /<br>411.1 | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) |   |            |                                 |                  |               |   |
| 57  | DEPARTMENT OF THE TREASURY -<br>INTERNAL REVENUE SERVICE<br>PO BOX 7346<br>PHILADELPHIA, PA 19101-7346                      | 2/13/2019  | Westmoreland Coal Company       | 1313 /<br>268.2  | \$ 0.00       | No liability exists on the Debtor's books and records.  |
| 58  | DEPARTMENT OF THE TREASURY -<br>INTERNAL REVENUE SERVICE<br>PO BOX 7346<br>PHILADELPHIA, PA 19101-7346                      | 2/19/2019  | Westmoreland Kemmerer, LLC      | 1322 /<br>57.2   | \$ 14,350.85* | No liability exists on the Debtor's books and records. The Debtor filed the returns and paid the excise taxes for periods ending 3/31/2017 and 9/30/2018.   |
| 59  | DEPARTMENT OF THE TREASURY -<br>INTERNAL REVENUE SERVICE<br>PO BOX 7346<br>PHILADELPHIA, PA 19101-7346                      | 3/25/2019  | Oxford Mining Company, LLC      | 1344 /<br>7.2    | \$ 0.00       | No liability exists on the Debtor's books and records. The asserted excise tax periods have been paid and satisfied.  |

Basis for objection: See paragraph 15 of the Foregoing Objection

|    |  |            |                                       |                |                   |  |
|----|--|------------|---------------------------------------|----------------|-------------------|--|
| 60 | DEPARTMENT OF THE TREASURY -<br>INTERNAL REVENUE SERVICE<br>PO BOX 7346<br>PHILADELPHIA, PA 19101-7346 | 11/27/2018 | Westmoreland Resource<br>Partners, LP | 173 /<br>3.1   | \$ 17,760,895.68* | No liability exists on the Debtor's books and records on account partnership taxes.  |
| 61 | DEPARTMENT OF THE TREASURY -<br>INTERNAL REVENUE SERVICE<br>PO BOX 7346<br>PHILADELPHIA, PA 19101-7346 | 12/7/2018  | Westmoreland Resources<br>GP, LLC     | 469 /<br>2.1   | \$ 9,000.00*      | No liability exists on the Debtor's books and records on account of partnership and excise taxes.<br>The Debtor is not liable for partnership taxes as a Single Member LLC which is included in the tax return for the Debtor Westmoreland Resource Partners, LP.<br>The Debtor is not liable for excise tax as it has not actively mined coal for the dates asserted in the Proof of Claim. |
| 62 | DEWAYNE WALKER<br>NO ADDRESS PROVIDED<br>UNKNOWN, 0  | 12/12/2018 | Westmoreland Coal<br>Company          | 937 /<br>380.1 | Undetermined*     | Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.  |
| 63 | DIANE RITTENHOUSE<br>4438 SLIDE CIRCLE<br>COLORADO SPRINGS, CO 80917                                   | 12/10/2018 | Westmoreland Coal<br>Company          | 602 /<br>257.1 | \$ 510.00*        | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.                                  |
| 64 | DONALD ZWIENER<br>4 ROAD 5316<br>BLOOMFIELD, NM 87413  | 12/10/2018 | Westmoreland Coal<br>Company          | 707 /<br>2.1   | \$ 259,008.00     | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.                                  |
| 65 | DONALD ZWIENER<br>4 ROAD 5316<br>BLOOMFIELD, NM 87413  | 12/10/2018 | Westmoreland Coal<br>Company          | 708 /<br>41.1  | \$ 259,008.00     | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.                                  |
| 66 | DONALD ZWIENER<br>4 ROAD 5316<br>BLOOMFIELD, NM 87413  | 12/11/2018 | Westmoreland Coal<br>Company          | 734 /<br>3.1   | \$ 259,008.00     | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.                                  |
| 67 | DONALD ZWIENER<br>4 ROAD 5316<br>BLOOMFIELD, NM 87413  | 12/11/2018 | Westmoreland Coal<br>Company          | 736 /<br>4.1   | \$ 259,008.00     | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.                                  |

\* - Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

|   |  |            |   |                  |               |   |
|---|--|------------|---|------------------|---------------|---|
| 68  | DONETTA KUNKEL<br>2624 9TH ST SW<br>HENSLER, ND 58530  | 12/14/2018 | Westmoreland Coal<br>Company              | 1163^ /<br>465.1 | \$ 146,643.06 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) |  |            |   |                  |               |   |
| 69  | EDMONSON FUELS LLC<br>W. LARRY EDMONSON<br>93 HAMPTON DRIVE<br>EDDYVILLE, KY 42038                               | 12/7/2018  | Oxford Mining Company<br>- Kentucky, LLC  | 625 /<br>3.1     | \$ 105,000.00 | No liability exists on the Debtor's books and records on account of alleged services performed by the claimant.   |
| 70  | ESTATE OF EVELYN F BROADUS<br>AKA EVELYN J BROADUS<br>CO M ALICE NATION<br>6620 ARAB PLACE<br>SHEPHERD, MT 59079 | 1/4/2019   | Westmoreland Coal<br>Company              | 1234^ /<br>502.1 | \$ 570.00*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) |  |            |   |                  |               |   |
| 71  | FLOYD WALTERS<br>3765 GRASS VALLEY HWY #73<br>AUBURN, CA 95602   | 12/12/2018 | Westmoreland Texas<br>Jewett Coal Company | 1006 /<br>8.1    | \$ 7,968.00*  | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 72  | GARY E WILLIAMS<br>2115 E ROUTT AVE<br>PUEBLO, CO 81004-3744   | 12/12/2018 | Westmoreland Coal<br>Company              | 1030 /<br>412.1  | \$ 255.82*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 73  | GENA ADKISSON TURNER<br>14341 COUNTY ROAD 317<br>JEWETT, TX 75846  | 12/5/2018  | Westmoreland Texas<br>Jewett Coal Company | 427 /<br>2.1     | Undetermined* | No liability exists on the company's books and records. Claimant is asserting a claim to exercise an option to purchase land back related to lease agreement number 719 with NRG Texas Power. Since NRG Texas Power is the current owner of the property, not the Debtor, no liability against the Debtor exists.   |
| 74  | GEORGE R LONGENBAUGH<br>644 LCR 403<br>GROESBECK, TX 76642   | 1/28/2019  | Westmoreland Coal<br>Company              | 1290^ /<br>517.1 | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) |  |            |   |                  |               |   |
| 75  | HARRY SMITH SR<br>PO BOX 1781<br>SHIPROCK, NM 87420-1781   | 12/17/2018 | San Juan Coal Company                     | 1149^ /<br>87.1  | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and   |

\* - Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser.

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

|    |   |            |                           |                              |               |   |
|----|---|------------|---------------------------|------------------------------|---------------|---|
| 76 | HERBERT K YAZZIE<br>PO BOX 1096<br>GANADO, AZ 86505 | 12/19/2018 | Westmoreland Coal Company | 1170 <sup>^</sup> /<br>472.1 | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
|----|---|------------|---------------------------|------------------------------|---------------|---|

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

|    |  |            |                           |                |               |   |
|----|--|------------|---------------------------|----------------|---------------|---|
| 77 | JACK FELTHAGER<br>14348 CR 711<br>TRINIDAD, CO 81082 | 12/10/2018 | Westmoreland Coal Company | 498 /<br>220.1 | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
|----|--|------------|---------------------------|----------------|---------------|---|

|    |  |            |                                 |               |              |  |
|----|--|------------|---------------------------------|---------------|--------------|--|
| 78 | JAMES M GAITIS ESQ<br>INTERNATIONAL ARBITRATION CHAMBERS<br>PO BOX 1213<br>WHITEFISH, MT 59937 | 12/12/2018 | Dakota Westmoreland Corporation | 951 /<br>25.1 | \$ 11,487.11 | Filed claim is related to fees which have been drawn from the existing retainer. No liability exists on the debtors books and records. |
|----|--|------------|---------------------------------|---------------|--------------|--|

|    |   |           |                            |                             |               |  |
|----|---|-----------|----------------------------|-----------------------------|---------------|--|
| 79 | JANICE BARRICKLOW SPOUSE OF LARRY<br>BARRICKLOW<br>PETER H RIDDELL<br>RIDDELL AND AIMAR LLC<br>194 WEST JOHNSTOWN RD<br>GAHANNA, OH 43230 | 2/11/2019 | Oxford Mining Company, LLC | 1312 <sup>^</sup> /<br>92.1 | Undetermined* | No liability exists on the Debtor's books and records. As support to the claim the claimant provided an oil & gas lease with a company who is not affiliated with the Debtors. In addition, the 2001 lease between the Debtor Oxford Mining and the Claimant is expired and has been and could not be assigned or assumed by the Debtor. |
|----|---|-----------|----------------------------|-----------------------------|---------------|--|

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

|    |  |            |                                 |               |               |   |
|----|--|------------|---------------------------------|---------------|---------------|---|
| 80 | JIMMY D(DON) BROOKS<br>3910 ACR 460<br>PALESTINE, TX 75803 | 12/12/2018 | Texas Westmoreland Coal Company | 905 /<br>17.1 | Undetermined* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
|----|--|------------|---------------------------------|---------------|---------------|---|

|    |  |            |                       |                             |            |   |
|----|--|------------|-----------------------|-----------------------------|------------|---|
| 81 | JIMMY KETRON<br>PO BOX 172<br>FLORA VISTA, NM 87415-0172 | 12/14/2018 | San Juan Coal Company | 1148 <sup>^</sup> /<br>86.1 | \$ 655.60* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
|----|--|------------|-----------------------|-----------------------------|------------|---|

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

|    |  |           |                           |                |               |  |
|----|--|-----------|---------------------------|----------------|---------------|--|
| 82 | KAROL KOLLE LATHAM<br>9737 HERON LANE<br>BELLVILLE, TX 77418 | 12/4/2018 | Westmoreland Coal Company | 371 /<br>180.1 | Undetermined* | No liability exists on the Debtor's books and records. The Debtors continue to reclaim the property per regulatory requirements with the Railroad Commission of Texas. |
|----|--|-----------|---------------------------|----------------|---------------|--|

Basis for objection: See paragraph 15 of the Foregoing Objection

|   |  |            |                               |                 |               |   |
|---|--|------------|-------------------------------|-----------------|---------------|---|
| 83  | KEVIN TRENNEPOHL<br>P.O. BOX 395<br>HAY SPRINGS, NE 69347          | 12/4/2018  | Westmoreland Coal<br>Company  | 334 /<br>149.1  | \$ 198.12*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 84  | KEVIN WIEDRICH<br>721 CHASSEE ROW<br>BEULAH, ND 58523              | 12/10/2018 | Westmoreland Coal<br>Company  | 591 /<br>246.1  | \$ 339,749.33 | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 85  | KIMBALL R. DAVIS<br>1301 FOSSIL CREEK ROAD<br>FLORISSANT, CO 80816 | 12/27/2018 | Basin Resources, Inc.         | 1245^ /<br>10.1 | \$ 437.72*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) |  |            |                               |                 |               |   |
| 86  | KIMBALL R. DAVIS<br>1301 FOSSIL CREEK ROAD<br>FLORISSANT, CO 80816 | 12/7/2018  | Basin Resources, Inc.         | 515 /<br>4.1    | \$ 437.72*    | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 87  | KIMBERLY B. HICKS<br>3517 CAROLYN DR<br>RALEIGH, NC 27604          | 12/13/2018 | Westmoreland Coal<br>Company  | 931^ /<br>374.1 | \$ 67,489.20* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| ^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims) |  |            |                               |                 |               |   |
| 88  | LARRY ROMERO<br>8620 MESA TOP ROAD NW<br>ALBUQUERQUE, NM 87120     | 12/4/2018  | Westmoreland Kemmerer,<br>LLC | 407 /<br>28.1   | \$ 766.37     | No liability exists on the Debtor's books and records on account of 401k investments.   |
| 89  | LORNA M SOUTHER<br>16101 AMBER LN<br>LA PINE, OR 97739             | 12/11/2018 | Westmoreland Coal<br>Company  | 1012 /<br>394.1 | \$ 11,695.08* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 90  | MARK K. SEGLEM<br>17340 FAIRPLAY DRIVE<br>MONUMENT, CO 80132       | 12/10/2018 | Westmoreland Coal<br>Company  | 493 /<br>215.1  | \$ 13,811.00* | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |

\* - Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

|       |  |            |  |                |                   |   |
|-------|--|------------|--|----------------|-------------------|---|
| 91    | MARK K. SEGLEM<br>17340 FAIRPLAY DRIVE<br>MONUMENT, CO 80132 | 12/12/2018 | Westmoreland Coal<br>Company             | 866 /<br>367.1 | \$ 13,811.00*     | No liability exists on the Debtors' books and records. Pursuant to Article IV.C.1.(c) of the Plan, the Debtors assumed the pension plans in accordance with the 1113/1114 Order and terms of the Intercompany Settlement Term Sheet. Per Article XI of the Order Confirming the POR, the pension plans have been assumed and assigned to the WLB purchaser. |
| 92    | MATTHEW LEVAR<br>PO BOX 86<br>JORDAN, MN 55352               | 12/10/2018 | Westmoreland Coal Sales<br>Company, Inc. | 722 /<br>3.1   | \$ 13,722.55      | Pursuant to the Amended Plan of Reorganization, claims for interests in WLB are canceled, released and extinguished as of the Effective Date of Plan.   |
| TOTAL |  |            |  |                | \$ 29,485,300.35* |   |

\* - Indicates claim contains unliquidated and/or undetermined amounts