



ENTERED
06/12/2019

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

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

(Relates to ECF No. 1790)

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' 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

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 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

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

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 3002 ESPACIO ST 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 JEANNETTE SANDER 11 NORTH WATER ST 32ND FL 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 1311 WEST 47TH STREET 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 PO BOX 1113 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 COURTHOUSE 101 W MAIN ST 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 COURTHOUSE 101 W MAIN ST 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 6689 HWY 12 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 6689 HWY 12 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.

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

9	BILLIE J. HISLOP 6872 STATE HIGHWAY 12 WESTON, CO 81091-9515	12/11/2018	Basin Resources, Inc.	696 / 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 P O BOX 546 NEW PHILADELPHIA, OH 44663	11/26/2018	Oxford Mining Company, LLC	158 / 11.1	\$ 0.00	No liability exists on the Debtor's books and records.
11	BOYD L. WILLIAMS 837 LAKE PT. DRIVE PINEY FLATS, TN 37686	12/10/2018	Westmoreland Coal Company	606 / 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. 12200 NW AMBASSADOR DR., STE. 647 KANSAS CITY, MO 64163	12/6/2018	Westmoreland Resources, Inc.	473 / 36.1	Undetermined*	No liability exists on the Debtors' books and records.
13	BRENDALEE ARMSTRONG PO BOX 1299 FAIRFIELD, TX 75840	12/7/2018	Westmoreland Coal Company	492 / 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 3105 ARVIN RD BILLINGS, MT 59102	12/12/2018	Westmoreland Coal Company	1035 / 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 10436 WEST MASSINGALE RD TUCSON, AZ 85743	12/12/2018	Westmoreland Coal Company	838 / 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 17542 E WESLEY PL AURORA, CO 80013	11/25/2018	Westmoreland Coal Company	141 / 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 6009 MURCIA AVE ALBUQUERQUE, NM 87114	12/3/2018	Westmoreland Coal Company	295 / 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 PO BOX 148 BASIN, WY 82410	12/10/2018	Westmoreland Coal Company	664 / 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

Westmoreland Coal Company 18-35672 (DRJ)

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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 119 C.R. 236 FAIRFIELD, TX 75840	12/27/2018	Texas Westmoreland Coal Company	1230^ / 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) Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)						
20	CARROLL SHARPE SR. 1645 NEWTOWN RD. APPALACHIA, VA 24216	12/10/2018	Westmoreland Coal Company	660 / 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 120 KEATON CEMETARY RD BEAVER, WV 25813	12/11/2018	Westmoreland Coal Company	835 / 336.1	\$ 204.08*	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.
22	CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland San Juan Holdings, Inc.	1001 / 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.
23	CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland San Juan, LLC	1002 / 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.
24	CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland - Roanoke Valley, LP	1004 / 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.
25	CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	WRI Partners, Inc.	1005 / 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.
26	CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Texas Jewett Coal Company	929 / 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.

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27	CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018 Westmoreland Coal Company	940 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018 Absaloka Coal, LLC	947 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018 Basin Resources, Inc.	948 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018 Buckingham Coal Company, LLC	950 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018 Dakota Westmoreland Corporation	952 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018 Dakota Westmoreland Corporation	953 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018 Haystack Coal Company	954 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018 Oxford Mining Company, LLC	957 / 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.

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Case No.	Debtor Name	Date	Amount	Plan/Order	Notes
35	CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	\$ 341,286.00	958 / 3.1	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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	\$ 341,286.00	963 / 75.1	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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	\$ 341,286.00	966 / 21.1	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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	\$ 341,286.00	968 / 6.1	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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	\$ 341,286.00	969 / 4.1	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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	\$ 341,286.00	973 / 54.1	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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	\$ 341,286.00	982 / 4.1	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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	\$ 341,286.00	984 / 6.1	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.

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43	CHRISTOPHER K SEGLEM JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Energy, LLC	986 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Kemmerer Fee Coal Holdings, LLC	987 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Kemmerer, LLC	992 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Mining LLC	993 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Partners	994 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Resource Partners, LP	995 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Resources GP, LLC	996 / 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 JOEL M. WALKER DUANE MORRIS, LLP 600 GRANT STREET, SUITE 5010 PITTSBURGH, PA 15219	12/12/2018	Westmoreland Resources, Inc.	999 / 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.

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

51	CRG FINANCIAL LLC AS ASSIGNEE OF ADVANTAGE DODGE CHRYSLER 100 UNION AVENUE CRESSKILL, NJ 7626	12/12/2018	San Juan Coal Company	1059 / 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 AS ASSIGNEE OF GENERAL STEEL & SUPPLY CO. 100 UNION AVENUE CRESSKILL, NJ 7626	12/12/2018	Westmoreland Savage Corporation	1067 / 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 601212 dated 3/8/2019.
53	CUMMINS INC DBA CUMMINS SALES & SERVICE C/O MARIA HOLGUIN 390 INTERLOCKEN CRESCENT, SUITE 200 BROOMFIELD, CO 80021	12/11/2018	Dakota Westmoreland Corporation	621 / 15.1	\$ 22.27	No liability exists on Debtor's books and records.
54	CYNTHIA M. BULLA 5835 BEST ROAD LARKSPUR, CO 80118	12/11/2018	Westmoreland Coal Company	590 / 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 104 NELSON ST HARROGATE, TN 37752	12/13/2018	Westmoreland Coal Company	1135^ / 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 4975 ARTISTIC CIR COLORADO SPGS, CO 80917	12/13/2018	Westmoreland Coal Company	1029^ / 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 - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	2/13/2019	Westmoreland Coal Company	1313 / 268.2	\$ 0.00	No liability exists on the Debtor's books and records.
58	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	2/19/2019	Westmoreland Kemmerer, LLC	1322 / 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 - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	3/25/2019	Oxford Mining Company, LLC	1344 / 7.2	\$ 0.00	No liability exists on the Debtor's books and records. The asserted excise tax periods have been paid and satisfied.

* - Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

60	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	11/27/2018	Westmoreland Resource Partners, LP	173 / 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 - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/7/2018	Westmoreland Resources GP, LLC	469 / 2.1	\$ 9,000.00*	No liability exists on the Debtor's books and records on account of partnership and excise taxes. 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. 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 NO ADDRESS PROVIDED UNKNOWN, 0	12/12/2018	Westmoreland Coal Company	937 / 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 4438 SLIDE CIRCLE COLORADO SPRINGS, CO 80917	12/10/2018	Westmoreland Coal Company	602 / 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 4 ROAD 5316 BLOOMFIELD, NM 87413	12/10/2018	Westmoreland Coal Company	707 / 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 4 ROAD 5316 BLOOMFIELD, NM 87413	12/10/2018	Westmoreland Coal Company	708 / 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 4 ROAD 5316 BLOOMFIELD, NM 87413	12/11/2018	Westmoreland Coal Company	734 / 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 4 ROAD 5316 BLOOMFIELD, NM 87413	12/11/2018	Westmoreland Coal Company	736 / 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

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

68	DONETTA KUNKEL 2624 9TH ST SW HENSLE, ND 58530	12/14/2018	Westmoreland Coal Company	1163^ / 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 W. LARRY EDMONSON 93 HAMPTON DRIVE EDDYVILLE, KY 42038	12/7/2018	Oxford Mining Company - Kentucky, LLC	625 / 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 AKA EVELYN J BROADUS CO M ALICE NATION 6620 ARAB PLACE SHEPHERD, MT 59079	1/4/2019	Westmoreland Coal Company	1234^ / 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 3765 GRASS VALLEY HWY #73 AUBURN, CA 95602	12/12/2018	Westmoreland Texas Jewett Coal Company	1006 / 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 2115 E ROUTT AVE PUEBLO, CO 81004-3744	12/12/2018	Westmoreland Coal Company	1030 / 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 14341 COUNTY ROAD 317 JEWETT, TX 75846	12/5/2018	Westmoreland Texas Jewett Coal Company	427 / 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 644 LCR 403 GROESBECK, TX 76642	1/28/2019	Westmoreland Coal Company	1290^ / 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 PO BOX 1781 SHIPROCK, NM 87420-1781	12/17/2018	San Juan Coal Company	1149^ / 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

Westmoreland Coal Company 18-35672 (DRJ)
Exhibit A - No Liability

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 PO BOX 1096 GANADO, AZ 86505	12/19/2018	Westmoreland Coal Company	1170^ / 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.
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^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)

77	JACK FELTHAGER 14348 CR 711 TRINIDAD, CO 81082	12/10/2018	Westmoreland Coal Company	498 / 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.
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78	JAMES M GAITIS ESQ INTERNATIONAL ARBITRATION CHAMBERS PO BOX 1213 WHITEFISH, MT 59937	12/12/2018	Dakota Westmoreland Corporation	951 / 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.
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79	JANICE BARRICKLOW SPOUSE OF LARRY BARRICKLOW PETER HRIDDELL RIDDELL AND AIMAR LLC 194 WEST JOHNSTOWN RD GAHANNA, OH 43230	2/11/2019	Oxford Mining Company, LLC	1312^ / 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.
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^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)

80	JIMMY D(DON) BROOKS 3910 ACR 460 PALESTINE, TX 75803	12/12/2018	Texas Westmoreland Coal Company	905 / 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.
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81	JIMMY KETRON PO BOX 172 FLORA VISTA, NM 87415-0172	12/14/2018	San Juan Coal Company	1148^ / 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.
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^ Claim also appears on Exhibit A to the Sixth Omnibus Claims Objection (Late Filed Claims)

82	KAROL KOLLE LATHAM 9737 HERON LANE BELLVILLE, TX 77418	12/4/2018	Westmoreland Coal Company	371 / 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.
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Westmoreland Coal Company 18-35672 (DRJ)
Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

83	KEVIN TRENNEPOHL P.O. BOX 395 HAY SPRINGS, NE 69347	12/4/2018	Westmoreland Coal Company	334/ 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 721 CHASSEE ROW BEULAH, ND 58523	12/10/2018	Westmoreland Coal Company	591 / 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 1301 FOSSIL CREEK ROAD FLORISSANT, CO 80816	12/27/2018	Basin Resources, Inc.	1245^ / 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 1301 FOSSIL CREEK ROAD FLORISSANT, CO 80816	12/7/2018	Basin Resources, Inc.	515 / 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 3517 CAROLYN DR RALEIGH, NC 27604	12/13/2018	Westmoreland Coal Company	931^ / 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 8620 MESA TOP ROAD NW ALBUQUERQUE, NM 87120	12/4/2018	Westmoreland Kemmerer, LLC	407 / 28.1	\$ 766.37	No liability exists on the Debtor's books and records on account of 401k investments.
89	LORNA M SOUTHER 16101 AMBER LN LA PINE, OR 97739	12/11/2018	Westmoreland Coal Company	1012 / 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 17340 FAIRPLAY DRIVE MONUMENT, CO 80132	12/10/2018	Westmoreland Coal Company	493 / 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.

Westmoreland Coal Company 18-35672 (DRJ)
 Exhibit A - No Liability

Basis for objection: See paragraph 15 of the Foregoing Objection

91 MARK K. SEGLEM 17340 FAIRPLAY DRIVE MONUMENT, CO 80132	12/12/2018 Westmoreland Coal Company	866 / 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 PO BOX 86 JORDAN, MN 55352	12/10/2018 Westmoreland Coal Sales Company, Inc.	722 / 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*

United States Bankruptcy Court
Southern District of Texas

In re:
Westmoreland Coal Company
Westmoreland Texas Jewett Coal Company
Debtors

Case No. 18-35672-drj
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4

User: VrianaPor
Form ID: pdf002Page 1 of 6
Total Noticed: 174

Date Rcvd: Jun 12, 2019

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jun 14, 2019.

db +Absaloka Coal, LLC, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Basin Resources, Inc., 9540 South Maroon Circle, Suite 300, Englewood, co 80112-5730
db +Buckingham Coal Company, LLC, 9540 South Maroon Circle, Suite 300, x,
Englewood, CO 80112-5730
db +Dakota Westmoreland Corporation, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db Daron Coal Company, LLC, 9450 South Maroon Circle, Suite 300, Englewood, CO 80112
db +Harrison Resources, LLC, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Haystack Coal Company, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Oxford Conesville, LLC, 9540 South Maroon Circle, Suite 300, Englewood, co 80112-5730
db +Oxford Mining Company, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Oxford Mining Company - Kentucky, LLC, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db +San Juan Coal Company, 9540 South Maroon Circle, Suite 300, Englewood, Co 80112-5730
db +San Juan Transportation Company, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db +Texas Westmoreland Coal Company, 9540 South Maroon Circle, Suite 300,
Englewood, Co 80112-5735
db +WCC Land Holding Company, Inc., 9540 South Maroon Circle, Suite 300,
Englewood, co 80112-5730
db +WEI - Roanoke Valley, Inc., 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db WLB Debtors, Jackson Walker, L.L.P., Patricia B. Tomasco, Houston, TX 77010
db +Western Energy Company, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Westmoreland Coal Company, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5735
db +Westmoreland Coal Company Asset Corp., 9540 South Maroon Circle, Englewood, co 80112-5735
db +Westmoreland Coal Sales Company, Inc., 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5735
db +Westmoreland Energy Services New York, Inc., 9540 South Maroon Circle, Suite 300,
Englewood, Co 80112-5730
db +Westmoreland Energy Services, Inc., 9540 South Maroon Circle, Suite 300,
Englewood, co 80112-5730
db +Westmoreland Energy, LLC, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Westmoreland Kemmerer Fee Coal Holdings, LLC, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db +Westmoreland Kemmerer, LLC, 9540 South Maroon Circle, Suite 300, Englewood, co 80112-5730
db +Westmoreland Mining LLC, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Westmoreland North Carolina Power, LLC, 9540 South Maroon Circle, Suite 300,
Englewood, Co 80112-5730
db +Westmoreland Partners, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5735
db +Westmoreland Power, Inc., 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Westmoreland Resource Partners, LP, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db +Westmoreland Resources GP, LLC, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db +Westmoreland Resources, Inc., 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db +Westmoreland San Juan Holdings, Inc., 9540 South Maroon Circle, Suite 300,
Englewood, Co 80112-5730
db +Westmoreland San Juan, LLC, 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
db +Westmoreland Savage Corporation, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db +Westmoreland Texas Jewett Coal Company, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
db +Westmoreland-Roanoke Valley LP, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112-5730
dbpos +WRI Partners, Inc., 9540 South Maroon Circle, Suite 300, Englewood, CO 80112-5730
aty +Anne Piero-Silagay, Silagy Law Offices, 1225 South Main St., Ste. 1,
North Canton, OH 44720-4247
aty +Anupama Yerramalli, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas,
New York, NY 10036-2714
aty +Boies Schiller Flexner LLP, 55 Hudson Yards, New York, NY 10001-2163
aty +Christine R. Etheridge, 1738 Bass Road, P.O.Box 13708, Macon, GA 31208-3708
aty +Demme Doufekias, Morrison Forester LLP, 2000 Pennsylvania Avenue, NW, Suite 6000,
Washington, DC 20006-1909
aty +Douglas J. Lipke, VEDDER PRICE, 222 North LaSalle Street, Chicago, IL 60601-1104
aty +Erica J. Richards, Morrison Foerster LLP, 250 West 55th Street, New York, NY 10019-0050
aty +Felice Yudkin, Cole Schotz P.C., 25 Main St., Hackensack, NJ 07601-7189
aty +Gregory J. Ossi, Venable LLP, 8010 Towers Crescent Drive, Suite 300,
Tysons Corner, VA 22182-2723
aty +Janean R. Weber, General Dave Yost, Environmental Enforce, 30 East Broad Street, 25th Floor,
Columbus, OH 43215-3414
aty +Jennifer L Marines, Morrison Foerster LLP, 250 West 55th Street, New York, NY 10019-0050

District/off: 0541-4

User: VrianaPor
Form ID: pdf002Page 2 of 6
Total Noticed: 174

Date Rcvd: Jun 12, 2019

aty +Jennifer R. Sharret, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas,
 New York, NY 10036-2714
 aty +John C. Goodchild, III, Morgan, Lewis & Bockius LLP, 1701 Market Street,
 Philadelphia, PA 19103-2987
 aty +John R. Mooney, Mooney, Green, Saindon, Murphy & Welch, 1920 L Street N.W., Suite 400,
 Washington, DC 20036-5041
 aty +Laura McCarthy, Morgan, Lewis & Bockius LLP, One Federal Street, Boston, MA 02110-2003
 aty +Leonard Gerson, 200 Constitution Ave. N.W., STE N-4611, Washington, DC 20210-0001
 aty +Lorenzo Marinuzzi, Morrison Foerster LLP, 250 West 55th Street, New York, NY 10019-0050
 aty +Mark A. Lightner, Morrison Foerster LLP, 250 West 55th Street, New York, NY 10019-0050
 aty +Mark E. Hindley, STOel Rives LLP, 201 Main St #1100, Salt Lake City, UT 84111-2208
 aty +Matthew E. McClintock, K&L Gates LLP, 70 West Madison Street, Suite 3100,
 Chicago, IL 60602-4244
 aty +Matthew Ziegler, Morgan Lewis & Bockius LLP, 101 Park Avenue, New York, NY 10178-0060
 aty +Michael E. Petrella, Bois Schiller Flexner LLP, 55 Hudson Yards, New York, NY 10001-2163
 aty Nakisha Duncan, Morgan, Lewis & Bockius, LLP, 101 Park Avenue, New York, NY 10178-0060
 aty +Nicholas J. Brannick, Cole Shotz PC, 50 Delaware Avenue, Suite 1410,
 Wilmington, DE 19803
 aty +Paul Andrew Green, Mooney, Green, Saindon, Murphy & Welch, 1920 L Street, N.W., Suite 400,
 Washington, DC 20036-5041
 aty +Rachel Jaffe Mauceri, Morgan Lewis & Bockius LLP, 1701 Market St,
 Philadelphia, PA 19103-2987
 aty +Reid W. Lambert, Strong and Hanni P.C, 102 South 200 East, Ste. 800,
 Salt Lake City, UT 84111-3110
 aty +Sean F. O'Shea, Bois Schiller Flexner LLP, 55 Hudson Yards, New York, NY 10001-2163
 aty +Sharon Cason-Adams, Adams & Liming, LLC, 1335 Dublin Road, Suite 104D,
 Columbus, OH 43215-7084
 aty +Steven Rhodes, Steven Rhodes Consulting, LLC, 1610 Arborview Rd.,
 Ann Arbor, MI 48103-3650
 aty +Todd M. Goren, Morrison Foerster LLP, 250 West 55th Street, New York, NY 10019-0050
 aty +Winfield Wilson, Division of Mine Safety and Health, U.S. Department of Labor,
 201 12th Street South, Ste. 401, Arlington, VA 22202-5414
 cr +Alex J. Sanchez, 2603 Espinoza, Trinidad, CO 81082-3912
 cr +Alva Ray Trail, 193 Dusty Miller St., Princeton, WV 24740-7663
 cr +American Guarantee and Liability Insurance Company, c/o Duane J. Brescia,
 Clark Hill Strasburger, 720 Brazos, Suite 700, Austin, TX 78701-2531
 intp +Bayou Coal Partners, LLC, Bradley Arant Boulton Cummings LLP, 600 Travis Street, Suite 4800,
 Attn: Nathan Graham, Houston, TX 77002-3024
 cr +Ben Epifanio Palomino, 537 Railroad Ave, Raton, NM 87740-3222
 intp +Bethel J. Brock, 6223 Bear Creek Meadows Drive, Wise, VA 24293-4434
 cr +Big Horn County, c/o Tara LeDay, PO Box 1269, Round Rock, TX 78680-1269
 intp +Bond Safeguard Insurance Company, Philip Eisenberg, 600 Travis, Suite 2800,
 Houston, TX 77002-2914
 cr +Bridgestone Americas Tire Operations, c/o Waller, 511 Union Street, 27th Fl,
 Attn: Blake Roth, Nashville, TN 37219-1733
 cr +CRG Financial LLC, 100 Union Avenue, Cresskill, NJ 07626-2141
 cr +Carl N Neace, 236 East Lynn Rd, Ranger, WV 25557-7003
 cr +Caterpillar Financial Services Corporation, 2120 West End Avenue, Nashville, TN 37203-5341
 cr +Colonial American Casualty and Surety Company, c/o Duane J. Brescia, Clark Hill Strasburger,
 720 Brazos, Suite 700, Austin, TX 78701-2531
 cr +CornerStone Education Loan Services, PO Box 145123, Salt Lake City, UT 84114-5123
 cr +Davis Graham & Stubbs LLP, 1550 17th Street Suite 500, Denver, CO 80202,
 UNITED STATES 80202-1500
 cr +Dennis Neuberger, 417 Front Street, Beulah, ND 58523-6729
 cr +Donna Ramsey, c/o Edwards Law Firm, 1648 Poly Drive, Suite 206, Billings, MT 59102-1704
 cr +Double M. Mud Co., Inc., PO Box 1618, Aztec, NM 87410-4618
 cr +Earl Spears, 115 Fox Dr., Pennington Gap, VA 24277-8166
 cr +Edward Leon Freeman, 8314 Birchfield Heights Rd., Wise, VA 24293
 intp +Edward Velasquez, P.O. Box 516, Aguilar, CO 81020-0516
 intp +Ethel Nadine Mead, P.O. Box 248, La Plata, NM 87418-0248
 cr +Eugene S Castillo, 1012 Pierce Street, Trinidad, CO 81082-3649
 cr +Fidelity and Deposit Company of Maryland, c/o Duane J. Brescia, Clark Hill Strasburger,
 720 Brazos, Suite 700, Austin, TX 78701-2531
 cr +Frank Colangelo, 312 Robard Ave, Trinidad, CO 81082-3137
 cr +Freestone County et al, c/o Tara LeDay, PO Box 1269, Round Rock, TX 78680-1269
 cr +G.R. Peart, POB 114, Randolph, UT 84064-0114
 cr +Gloria Chavez, 8060 CR 69.1, Trinidad, CO 81082-9716
 intp +Harold Ray Ball, 4526 Main Hewett Creek Rd., Hewett, WV 25108-9804
 intp +Harold Richard Guptill, 790 Legion Street, Craig, CO 81625-1758
 cr +Holt Texas Ltd. dba Holt CAT and dba Holt Rental S, c/o Caldwell East & Finlayson PLLC,
 700 N. St. Mary's Street, Attn: Zachary J. Fanucchi, Suite 1825,
 San Antonio, TX 78205-3545
 intp +James K. Bills, 1125 Sorensen Dr., Kemmener, WY 83101-3442
 cr +Jim S. Villos, P O Biox 621, Kenimerer, WY 83101-0621
 intp +Joe McGuire, P.O. Box 344, Diamondville, WY 83116-0344
 cr +John Montano, 9315 CR 43.6, Trinidad, CO 81082-9509
 intp +K.D. Black, 1412148, 1697 FM 980, Huntsville, TX 77343-0001
 cr +Karol Kolle Latham, c/o S Marek, 1614 Crestmont, Wharton, TX 77488-3433
 cr +Katherine Kolle King, c/o S Marek, 1614 Crestmont, Wharton, TX 77488-3433
 intp +Ken Lloyd, 210 Webster St., Montpelier, ID 83254-1076

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intp +Kenneth Clark, 518 Upper Sunset Dr., Kemmerer, WY 83101-3309
intp +Kim McKee, PO Box 27, Kemmerer, WY 83101-0027
cr +Komatsu Financial Limited Partnership, c/o Kane Russell Coleman Logan PC,
5051 Westheimer Road, Suite 1000, Houston, TX 77056-5749
cr Larry Rutherford, 205 E. 11th St W, Big Stone Gap, VA 24219
cr Larry Wharton, 620 N 12th St, Herrin, IL 62948-3226
cr +Lewis A. Clark, 210 Howard Lawson Dr, Big Stone Gap, VA 24219-8522
intp +Lexon Insurance Company, Inc., Locke Lord LLP, c/o Philip G. Eisenberg, Esq.,
2800 JPMorgan Chase Tower, 600 Travis St., Houston, TX 77002-3009
intp +Lexon Insurance Company, Inc. / Sompo Internationa, Harris Beach PLLC, ATTN: Lee Woodard,
333 W. Washington St., Ste. 200, Syracuse, NY 13202-5202
intp +Lonnie Smith, PO Box 406, Diamondville, WY 83116-0406
cr +Marvin Bauer, 309 2nd Ave SE, POB 712, Beulah, ND 58523-0712
intp +Marvin Kern, 180 Mississippi Dr., Duffield, VA 24244-4375
cr +Max Casias, 2607 Espinoza St, Trinidad, CO 81082-3936
intp +Melvin & Trudy Hatch, 405 Sixth Street, PO Box 254, Cokeville, WY 83114-0254
intp +Merida Natural Resources, LLC, Bradley Arant Boulton Cummings LLP,
600 Travis Street, Suite 4800, Attn: Nathan Graham, Houston, TX 77002-3024
intp +Mining and Minerals Division, NM Energy, Minerals, 1220 South St. Frances Dr.,
Santa Fe, NM 87505-4225
cr +Monsanto Company, c/o Husch Blackwell, Attn: Buffey Klein, 1900 N. Pearl, Suite 1800,
Dallas, TX 75201-2451
cr +Montana Department of Environmental Quality, c/o Lynn H. Butler, Husch Blackwell LLP,
111 Congress Avenue, Suite 1400, Austin, TX 78701-4093
intp +Montana State Fund, c/o Kelly Hart & Hallman, 201 Main Street, Suite 2500,
Fort Worth, TX 76102-3129
cr +New Mexico State Land Office, 310 Old Santa Fe Trail, Santa Fe, NM 87501-2708
intp +North American Coal Corporation, c/o Hunton Andrews Kurth LLP, 600 Travis, Suite 4200,
Houston, TX 77002-2929
intp +NorthWestern Corporation, a Delaware Corporation,, 208 N. Montana Ave., Suite 205,
Helena, MT 59601-3837
cr +Oracle America, Inc., Buchalter, a Professional Corporation, c/o Shawn M. Christianson,
55 2nd St. 17th Fl., San Francisco, Ca 94105-3493
cr +PNM Resources, Inc. and Public Services Company of, c/o Annie Catmull, Sanders McGarvey LLP,
12 Greenway Plaza #210, Houston, TX 77046-1216
cr +PacifiCorp, c/o Mark E. Hindley, STOEL RIVES LLP, 201 Main St., #1100,
Salt Lake City, UT 84111-2208
cr +PacifiCorp, c/o Oren Buchanan Haker, STOEL RIVES LLP, 760 SW Ninth, Suite 3000,
Portland, OR 97205-2587
intp +Pat Argyle, PO Box 339, Garden City, UT 84028-0339
cr +Perry Norris, P O Box 235, Randolph, UT 84064-0235
intp Railroad Commission of Texas, c/o Office of the Attorney General,
Bankruptcy & Collections Division, P. O. Box 12548, Austin, TX 78711-2548
cr +Reaco Battery SVC Corporation, c/o Glenn R. LeMay, 1900 West Loop South, Ste. 1000,
Houston, TX 77027-3264
cr Rick Halter, POB 1031, Beulah, ND 58523-1031
intp +Rick Whitmore, PO Box 201, Kemmerer, WY 83101-0201
cr +Ronald E. George, Sr., POB 461, Craigsville, WV 26205-0461
cr +Rosebud County, c/o Tara LeDay, PO Box 1269, Round Rock, TX 78680-1269
cr +Rosebud County et al, c/o Tara LeDay, PO Box 1269, Round Rock, TX 78680-1269
cr +Roy R. Townsend, 145 Boat Docket Lane, Gate City, VA 24251-4596
intp +Sabine Pass Coal Group, LLC, Bradley Arant Boulton Cummings LLP,
600 Travis Street, Suite 4800, Attn: Nathan Graham, Houston, TX 77002-3024
cr +Salvador Sanchez, 1601 Garfield Ave, Trinidad, CO 81082-3714
cr +Silver Spur Conveyors, Inc., Silver Spur Conveyors, Inc., P.O. Box 490, 578 Raven Road,
Raven, VA 24639, UNITED STATES 24639-0490
intp +Sompo International Insurance, c/o Philip G. Eisenberg, 2800 JP Morgan Chase Tower,
600 Travis, Suite 2800, Houston, TX 77002-2914
intp +Sonia Chae United States Securities & Exchange Com, 175 W. Jackson Blvd., Suite 1450,
Chicago, IL 60604-2710
cr +Stephanie Raver, PO Box 5128, Etna, WY 83118-0128
cr +Stephen Earl Kolle, c/o S Marek, 1614 Crestmont, Wharton, TX 77488-3433
intp +Steven Roberts, P.O. Box 4, Kemmerer, WY 83101-0004
cr +Susan K Marek, 1614 Crestmon, Wharton, TX 77488-3433
cr +Texas Comptroller of Public Accounts, John Stern, P.O. Box 12548, Austin, TX 78711-2548
cr +The Crow Tribe of Indians, c/o Barnet B. Skelton, Jr., 815 Walker, Suite 1502,
Houston, TX 77002-5832
cr The Texas Ad Valorem Taxing Jurisdictions, c/o Tara LeDay, PO Box 1269,
Round Rock, TX 78680-1269
cr +Tractor & Equipment Co., Perkins Coie LLP, 1201 Third Avenue, Suite 4900,
Seattle, WA 98101-3095
intp +Trustees of the United Mine Workers of America 199, c/o Morgan, Lewis & Bockius LLP,
Attn: Crystal Axelrod, 1000 Louisiana Street, Suite 4000, Houston, TX 77002-5048
intp +Trustees of the the United Mine Workers of America, c/o Morgan, Lewis & Bockius LLP,
Attn: Crystal Axelrod, 1000 Louisiana Street, Suite 4000, Houston, TX 77002-5048
cr +U.S. Bank National Association, as Trustee and Not, Shipman & Goodwin LLP,
One Constitution Plaza, Hartford, CT 06103-1919
cr +Virginia Bates Kolle, c/o S Marek, 1614 Crestmont, Wharton, TX 77488-3433
cr +Virginia Bates Kolle Family Trust, 1614 Crestmont St, Wharton, TX 77488-3433
cr Wells Fargo Vendor Financial Services, LLC, PO Box 13708, Macon, GA 31208-3708

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intp +Western Coal Acquisition Partners, LLC, Bradley Arant Boult Cummings LLP,
Attn: Jay R. Bender, 1819 Fifth Avenue North, Birmingham, AL 35203-2120

intp +Westmoreland Mining Holdings, LLC, c/o John F. Higgins, Porter Hedges LLP,
1000 Main Street, 36th Floor, Houston, TX 77002-6341

cr +Zurich American Insurance Company, c/o Duane J. Brescia, Clark Hill Strasburger,
720 Brazos, Suite 700, Austin, TX 78701-2531

cr +Zurich Insurance Company Ltd., c/o Duane J. Brescia, Clark Hill Strasburger,
720 Brazos, Suite 700, Austin, TX 78701-2531

cr +Zurich Insurance Group, Ltd., c/o Duane J. Brescia, Clark Hill Strasburger,
720 Brazos, Suite 700, Austin, TX 78701-2531

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

aty +E-mail/Text: ccooper@mooneygreen.com Jun 12 2019 21:19:13 Diana Bardes,
Mooney, Green, Saindon, Murphy & Welch, 1920 L Street, N.W., Suite 400,
Washington, DC 20036-5041

aty +E-mail/Text: sst@lawtoll.com Jun 12 2019 21:17:47 Sheldon S Toll,
Law Office of Sheldon S. Toll PLLC, 29580 Northwestern Hwy., Suite 1000,
Southfield, MI 48034-1031

cr E-mail/Text: houston_bankruptcy@LGBS.com Jun 12 2019 21:18:36 Harris County,
Linebarger Goggan Blair & Sampson LLP, C/O John P. Dillman, PO Box 3064,
Houston, TX 77253-3064

cr +E-mail/Text: stephen@youtzvaldez.com Jun 12 2019 21:17:49
International Union of Operating Engineers, Local, c/o Youtz & Valdez PC,
900 Gold Avenue SW, Albuquerque, NM 87102-3043

cr +E-mail/Text: TRD-bankruptcyunit@state.nm.us Jun 12 2019 21:17:54
New Mexico Taxation and Revenue Department, P.O. Box 8575, Albuquerque, NM 87198-8575

cr E-mail/Text: pat@pmfpc.com Jun 12 2019 21:19:04 United Mine Workers of America,
c/o Patrick M. Flynn, P.C., 1225 North Loop W, STE 1000, Houston, TX 77008-1775
TOTAL: 6

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

aty The WMLP Debtors and the Conflicts Committee of th

aty Vedder Price P.C.

cr A. Harper

cr ACE American Insurance Company

cr ACE Insurance Company of Texas

cr ACE Property & Casualty Insurance Company

intp Andrew Skillin

intp Ankura Trust Company, LLC

intp Anthony Winder

intp Argonaut Insurance Company

cr Avista Corporation

cr B. Grannon

cr Benjamin J. Smith

cr Bob Post

intp Brett Grunig

intp Brian Nelson

cr Brian Post

intp CCU Coal and Construction LLC

intp CIBC Bank USA

intp Calder Lutz

cr Canadian Imperial Bank of Commerce

intp Charles M. Hunzie

cr Chevron Products Company, a division of Chevron U.

cr Christopher K Seglem

cr Chrystella Montoya

cr Chubb Insurance Company of Canada

cr City of Dover, Ohio

intp Clarson Moore

cr Claud E Onrada

intp Claudia Ourada

intp Clint Bowen

op Coal Act Retirees Committee

intp Connie Gunter

cr Conveyors & Equipment, Inc.

intp David Auilg

intp Dower Rolex

sp Drinker Biddle & Reath LLP

intp Eddie W Gomez

intp Emily Oddino

intp Epsilon Palomins

inre Ethel Nadine Mead, Trust

cr Evan Pargeon

cr Everly I Silva, Sr.

cr Federal Insurance Company

cr First Surety Corporation

cr Floyd Cozort

cr GT Nix Construction, Inc.

intp Gary Biebinger, Jr.

cr Genesis Alkali, LLC

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***** BYPASSED RECIPIENTS (continued) *****

intp Gilbert Remmal
 cr Great Northern Insurance Company
 intp Great Northern Properties L.P.
 cr HYG Financial Services, Inc. fka NMHG Financial Se
 cr Henry Moore
 intp Hopedale Mining LLC
 cr Illinois Union Insurance Company
 cr J. Carano
 cr J. Collins
 cr James Cardill, Birdstone Gap, VT
 intp James W Barker
 intp Jason B Chandler
 intp Jason K.
 intp John B. McKnight, IV
 intp John Beachler
 intp Johnny L. Cantor
 intp Joni Henderson
 cr K. Dixon
 intp Kathleen Plaistd
 intp Kevin L.
 intp Kilgore Company
 cr Kinder Morgan Utopia LLC
 cr L. Boone
 intp Larry Kennedy
 cr Lenders and Ad Hoc Noteholders
 intp Les Rex
 cr M. Baisden
 intp MKiall
 cr MLP Ad Hoc Group
 intp Mar-Bow Value Partners, LLC
 cr Marie Crum
 consult McKinsey Recovery & Transformation Services U.S.,
 intp Mickil Klinginbury
 cr Mine Safety and Health, US Department of Labor
 cr Montana Department of Natural Resources and Conser
 cr Montana Department of Revenue
 intp Moody's Investors Service, Inc.
 cr NRG Texas Power LLC
 intp Natural Resource Partners L.P.
 intp Navakai, Inc
 intp Neil L Argyle
 cr Nelson Brothers Mining Services, LLC
 cr Norman R. Mestos
 intp North Dakota Public Service Commissio
 cr Northwest Colstrip Owners (NWCO)
 intp Ohio Department of Natural Resources
 intp Ohio Environmental Protection Agency
 cr Ohio Machinery Co. ("Ohio Cat") and OMCO Leasing C
 cr Paul Buchanan
 cr Pension Benefit Guaranty Corporation
 cr Portland General Electric Company
 consult PricewaterhouseCoopers LLP
 cr Prudential Retirement Insurance and Annuity Company
 cr Puget Sound Energy, Inc.
 intp Robert Huff
 cr Robert McLaughlin
 cr Robert T Sanchez
 cr Rock Springs Royalty Company LLC
 cr Ronald Crum
 intp Samoa Hale Jordan
 cr San Juan County Museum Association
 intp State of Montana, Department of Revenue
 intp State of Ohio
 cr Stephanie Crum
 cr Talen Montana, LLC
 cr Tenaska Power Services Co.
 intp Thayne Christensen
 crcm The Official Committee of Unsecured Creditors
 cr The Sierra Club
 intp The WMLP Debtors, US
 cr Todd Manring
 intp Tom Price
 cr Travelers Casualty and Surety Company of America
 intp Tyler Hysell
 cr U.S. Bank National Association
 cr United States Department of Labor
 cr United States Department of the Interior
 cr United States Secretary of Labor
 cr United States of America

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***** BYPASSED RECIPIENTS (continued) *****

intp Verdie Winder
intp Virgil Kent Service
intp WPP LLC
cr Wagner Equipment Co.
cr Westchester Fire Insurance Company
cr Westchester Surplus Lines Insurance Company
intp Western Organization of Resource Councils
cr Wheeler Machinery Co.
intp Whitney Garrett
cr Wilmington Savings Fund Society, FSB
intp Wyoming Office of State Lands and Investments
intp* +G. R. Peart, P.O. Box 114, Randolph, UT 84064-0114

TOTALS: 139, * 1, ## 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jun 14, 2019

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on June 12, 2019 at the address(es) listed below:
NONE.

TOTAL: 0