

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

In re:

Westmoreland Coal Company, et al.,¹

Debtors.

Chapter 11

Case No. 18-35672 (DRJ)

(Jointly Administered)

**SECOND AMENDMENT TO THE PLAN SUPPLEMENT FOR THE AMENDED
JOINT PLAN OF LIQUIDATION FOR THE WMLP DEBTORS, AS MODIFIED²**

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 Debtors' 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 The "WMLP Debtors" consist of the following entities: Westmoreland Resources GP, LLC; Westmoreland Resource Partners, LP; Westmoreland Kemmerer, LLC; Westmoreland Kemmerer Fee Coal Holdings, LLC; Oxford Mining Company, LLC; Harrison Resources, LLC; Oxford Mining Company-Kentucky, LLC; Daron Coal Company, LLC; and Oxford Conesville, LLC.

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**AMENDMENT TO LIQUIDATION TRUST AGREEMENT
AND DECLARATION OF TRUST**

This AMENDMENT TO LIQUIDATION TRUST AGREEMENT AND DECLARATION OF TRUST (this "Amendment"), dated as of June 17, 2019, is made and entered into by and among Westmoreland Resources GP, LLC; Westmoreland Resource Partners, LP; Westmoreland Kemmerer, LLC; Westmoreland Kemmerer Fee Coal Holdings, LLC; Oxford Mining Company, LLC; Harrison Resources, LLC; Oxford Mining Company-Kentucky, LLC; Daron Coal Company, LLC; and Oxford Conesville, LLC (collectively, the "WMLP Debtors"), and gtCFOservices LLC, a single-member California limited liability company, of which Gerald A. Tywoniuk is the sole member (the "Trustee," and together with the WMLP Debtors, the "Parties"). Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Agreement (as defined below).

WHEREAS, the Parties entered into that certain Liquidation Trust Agreement and Declaration of Trust, dated as of June 5, 2019 (the "Agreement"); and

WHEREAS, the Parties desire to amend the Agreement pursuant to, and in accordance with, Section 12.8 of the Agreement as set forth herein.

NOW, THEREFORE, in consideration of the covenants and representations set forth therein, and for other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. Amendment to the Agreement. Section 7.7 of the Agreement is hereby amended and restated as follows:

7.7 Limitation of Transferability.

(a) Transfer and Exchange.

1. No transfer, assignment, pledge, hypothecation or other disposition of a Beneficial Interest may be effected until (i) the Liquidation Trustee and the Liquidation Trust Oversight Committee have received such legal advice or other information that they, in their sole and absolute discretion, deem necessary to assure that any such disposition shall not cause the Trust to be subject to entity-level taxation for U.S. federal income tax purposes, and (ii) the Liquidation Trustee and the Liquidation Trust Oversight Committee have received such legal advice or other information that they, in their sole and absolute discretion, deem necessary or appropriate to assure that any such disposition shall not require the Trust to comply with the registration and reporting requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), the Trust Indenture Act of 1939, as amended (the "TIA"), or the Investment Company Act of 1940, as amended (the "Investment Company Act"). In the event that any such disposition is allowed, the Liquidation Trust Oversight Committee and the Liquidation Trustee may add such restrictions upon transfer and other terms to this Agreement as are deemed necessary or appropriate by the Liquidation Trustee, with the advice of counsel, to permit or facilitate such disposition under applicable securities and other laws. Notwithstanding the foregoing, any Beneficiary may transfer its Beneficial Interest to a wholly-owned subsidiary treated as a

corporation for U.S. federal income tax purposes, which shall thereafter be the relevant Beneficiary.

2. The Liquidation Trustee shall serve as the registrar for the purpose of recording ownership of the Beneficial Interests as herein provided. The Liquidation Trustee shall keep a registry of the Beneficiaries (the "Trust Register").

(b) Access to the Trust Register by the Beneficiaries.

Each Beneficiary and its duly authorized representatives shall have the right, upon reasonable prior written notice to the Liquidation Trustee, and in accordance with the reasonable regulations prescribed by the Liquidation Trustee, to inspect and, at the sole expense of the Beneficiary seeking the same, make copies of the Trust Register reflecting such Beneficiary's interest in the Trust, in each case for a purpose reasonably related to such Beneficiary's interest in the Trust.

2. Effect of the Amendment. Except as expressly provided in this Amendment, all of the terms and provisions of the Agreement are and will remain in full force and effect and are hereby ratified and confirmed by the Parties. On and after the date hereof, each reference in the Agreement to "this Agreement," "the Agreement," "hereunder," "hereof," "herein" or words of like import, and each reference to the Agreement in any other agreements, documents or instruments executed and delivered pursuant to, or in connection with, the Agreement, will mean and be a reference to the Agreement as amended by this Amendment.

3. Governing Law. This Amendment shall be governed by and construed in accordance with the laws of the State of Delaware, without giving effect to rules governing the conflict of laws.

4. Miscellaneous.

a. The headings in this Amendment are for reference only and shall not affect the interpretation of this Amendment.

b. This Amendment may be executed simultaneously in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Notwithstanding anything to the contrary in Section 12.3 of the Agreement, delivery of an executed counterpart of a signature page to this Amendment hereto by telecopier, facsimile or email attachment that contains a portable document format (.pdf) file of an executed signature shall be effective as delivery of a manually executed counterpart of this Amendment.

[Signature pages follow.]

WMLP DEBTORS:

WESTMORELAND RESOURCES GP, LLC

By G Tywoniuk

**WESTMORELAND RESOURCE PARTNERS,
LP**

By G Tywoniuk

WESTMORELAND KEMMERER, LLC

By G Tywoniuk

**WESTMORELAND KEMMERER FEE COAL
HOLDINGS, LLC**

By G Tywoniuk

OXFORD MINING COMPANY, LLC

By G Tywoniuk

HARRISON RESOURCES, LLC

By G Tywoniuk

**OXFORD MINING COMPANY-KENTUCKY,
LLC**

By G Tywoniuk

DARON COAL COMPANY, LLC

By G Tywoniuk

OXFORD CONESVILLE, LLC

By G Tywoniuk

LIQUIDATION TRUSTEE:

By G Tywoniuk
gtCFOservices LLC
Gerald A. Tywoniuk, Its Sole Member