



ENTERED  
06/25/2019

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

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

(Relates to ECF No. 1830)

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’ Sixteenth Omnibus Objection to certain Modified 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 Modified Claim identified on Exhibit A attached to this Order is modified and reduced as 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 Modified Claim, each such Modified Claim, and the Objection as it pertains to such Modified 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 Modified 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 25, 2019.**

  
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DAVID R. JONES  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit A**

**Modified Claims**

**Basis for objection: See paragraph 15 of the Foregoing Objection**

NAME	CLAIM# / ECF#	ASSERTED			MODIFIED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 AIRGAS USA LLC 110 WEST 7TH STREET, SUITE 1300 TULSA, OK 74119	599^ / 254.1	San Juan Coal Company	503(b)(9)	\$3,302.66	San Juan Coal Company	503(b)(9)	\$0.00
		San Juan Coal Company	Unsecured	\$5,776.97	San Juan Coal Company	Unsecured	\$5,776.97
			Subtotal	\$9,079.63		Subtotal	\$5,776.97
Reason: Invoice numbers 9080802936, 9080499014, 9080748543 and 9081014667 in the aggregate amount of \$3,302.66 were paid on EFT number 1010137 dated 3/8/19.							
^ Claim is pending on Exhibit A to the Third Omnibus Claims Objection (Incorrect Debtor Claims)							
2 ASIAREP USA INC D/B/A APS LIGHTING AND SAFETY PRODUCTS MARIEL CIPOLLETTA 610 GATEWAY CTR DR STES J AND K SAN DIEGO, CA 92102	789^ / 57.1	San Juan Coal Company	503(b)(9)	\$309.96	San Juan Coal Company	503(b)(9)	\$0.00
		San Juan Coal Company	Unsecured	\$17.40	San Juan Coal Company	Unsecured	\$17.40
			Subtotal	\$327.36		Subtotal	\$17.40
Reason: The goods portion of invoice number IN20031067 in the amount of \$309.96 was paid on EFT number 1010138 dated 3/5/19.							
^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)							
3 BILL MILLER EQUIPMENT SALES INC LEE MURDY PO BOX 112 ECKHART, MD 21528	227 / 21.1	Oxford Mining Company, LLC	503(b)(9)	\$7,000.00	Oxford Mining Company, LLC	503(b)(9)	\$0.00
		Oxford Mining Company, LLC	Unsecured	\$32,500.00	Oxford Mining Company, LLC	Unsecured	\$32,500.00
			Subtotal	\$39,500.00		Subtotal	\$32,500.00
Reason: Invoice number 119248 was paid by check number 1000507 on 11/30/18.							
4 BILLINGS CONSTRUCTION SUPPLY 5514 KING AVE EAST BILLINGS, MT 59101	275 / 19.1	Westmoreland Resources, Inc.	Unsecured	\$19,934.01	Westmoreland Resources, Inc.	Unsecured	\$16,001.99
Reason: Invoice number SV1810 was paid on 11/30/18 by check number 60074 for the amount of \$208.19.							
Invoice numbers 80868 and 94200 have been paid on 12/20/18 by check number 60108 for the amount of \$3,729.33.							

\* Indicates claim contains unliquidated and/or undetermined amounts

**Basis for objection: See paragraph 15 of the Foregoing Objection**

5	BILLS AUTO PARTS INC PO BOX 549 HARDIN, MT 59034	274 / 18.1	Westmoreland Resources, Inc.	503(b)(9)	\$1,604.54	Westmoreland Resources, Inc.	503(b)(9)	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$1,907.62	Westmoreland Resources, Inc.	Unsecured	\$1,907.62
			Subtotal			\$3,512.16	Subtotal	

Reason: Invoice numbers 00340552824, 00340552821, 00340553014, 00340553851, 00340553853 and 00340553854 in the aggregate amount of \$1,604.54 were paid on EFT number 1007700 on 2/15/19.

6	BMT PRODUCTS, LLC 358 VITEZ DR MORGANTOWN, WV 26508	192^ / 111.1	Buckingham Coal Company, LLC	503(b)(9)	\$4,942.43	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$3,969.74	Buckingham Coal Company, LLC	Unsecured	\$3,969.74
			Subtotal			\$8,912.17	Subtotal	

Reason: Invoice 12986 has been paid by EFT number 1001074 for \$75.90 on 12/7/18.

Invoice 12968 has been paid by EFT number 1004431 for \$658.23 on 1/11/19.

Invoice numbers 128856, 12964 and 12965 in the aggregate amount of \$4,208.80 were paid on EFT number 1009106 on 3/1/19.

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

7	BRADKEN, INC. 12200 NW AMBASSADOR DR., STE. 647 KANSAS CITY, MO 64163	455 / 31.1	Westmoreland Kemmerer, LLC	Unsecured	\$233,300.00	Westmoreland Kemmerer, LLC	Unsecured	\$145,700.00
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Reason: Post-petition invoice number 15705-013 in the asserted amount of \$87,600 was paid on EFT number 1000921 dated 12/7/18.

8	CSE CORPORATION 1001 CORPORATE LANE EXPORT, PA 15264-0578	380^ / 25.1	Buckingham Coal Company, LLC	503(b)(9)	\$3,202.70	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$2,683.47	Buckingham Coal Company, LLC	Unsecured	\$2,683.47
			Subtotal			\$5,886.17	Subtotal	

Reason: Invoice numbers 401739 and 401955 were paid by check #1007664 for \$3,202.70 on 2/15/19.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

9	CUMMINS INC DBA CUMMINS SALES & SERVICE C/O MARIA HOLGUIN 390 INTERLOCKEN CRESCENT, SUITE 200 BROOMFIELD, CO 80021	633 / 35.1	San Juan Coal Company	503(b)(9)	\$8.33	San Juan Coal Company	503(b)(9)	\$0.00
			San Juan Coal Company	Unsecured	\$259.24	San Juan Coal Company	Unsecured	\$259.24
			Subtotal			\$267.57	Subtotal	

Reason: The 503b9 portion of invoice 500-49535 was paid by check #1013082 on 4/12/19.

**Basis for objection: See paragraph 15 of the Foregoing Objection**

10	CUMMINS INC DBA CUMMINS SALES & SERVICE C/O MARIA HOLGUIN 390 INTERLOCKEN CRESCENT, SUITE 200 BROOMFIELD, CO 80021	645 / 35.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$23,365.59	Westmoreland Kemmerer, LLC	503(b)(9)	\$295.14
			Westmoreland Kemmerer, LLC	Unsecured	\$28,091.56	Westmoreland Kemmerer, LLC	Unsecured	\$25,901.69
				Subtotal	\$51,457.15		Subtotal	\$26,196.83

Reason: Invoice 024-66429 for \$109.98 does not qualify as a 503b9 good as the purchase order was delivered on 9/17/18 which is outside of the 503b9 period under the Bankruptcy Code.

Invoice 024-66485 includes \$200.00 of freight charges which do not qualify for 503b9 under the Bankruptcy Code.

Invoices 024-66440, 024-66485, 024-66491, 024-66515, 024-66521, 024-66514, 024-66601, 024-66627, 024-66697, 024-66700, and 024-58866 have been paid by EFT numbers 1007787 and 1011127 on 2/15/19 and 3/22/19.

11	CUMMINS INC DBA CUMMINS SALES & SERVICE C/O MARIA HOLGUIN 390 INTERLOCKEN CRESCENT, SUITE 200 BROOMFIELD, CO 80021	651 / 40.1	Westmoreland Resources, Inc.	503(b)(9)	\$223,717.42	Westmoreland Resources, Inc.	503(b)(9)	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$18,871.05	Westmoreland Resources, Inc.	Unsecured	\$18,871.05
				Subtotal	\$242,588.47		Subtotal	\$18,871.05

Reason: Invoice #004-70985 contains \$8,586.42 of 503b9 goods which were paid by check #1013087 on 4/12/19.

Invoice #004-71108 contains \$151,500.00 of 503b9 goods which were paid by check #1013087 on 4/12/19.

The remaining portion of invoice #004-71108 is an engine core that was returned to vendor.

12	DARBYLAND 17 MAIN ST GLOUSTER, OH 45732	874 / 42.1	Buckingham Coal Company, LLC	503(b)(9)	\$3,699.55	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$12,619.00	Buckingham Coal Company, LLC	Unsecured	\$12,619.00
				Subtotal	\$16,318.55		Subtotal	\$12,619.00

Reason: Invoices 0121060, 0119894, 0121081, 0119948, 0119978, 0121003 were paid by EFT number 60215 for the amount of \$3,699.55.

13	DELTA ELECTRIC, INC. 911 ENTERPRISE DR LOGAN, WV 25601	184^ / 103.1	Buckingham Coal Company, LLC	503(b)(9)	\$3,850.34	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$4,220.13	Buckingham Coal Company, LLC	Unsecured	\$4,220.13
				Subtotal	\$8,070.47		Subtotal	\$4,220.13

Reason: Invoice numbers 0299953, 0299952, 0299951, 0299950, 0299945, and 0299946 in the aggregate amount of \$3,850.34 were paid on check number 60210 dated 3/1/19.

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

**Basis for objection: See paragraph 15 of the Foregoing Objection**

14	EGYPT VALLEY STONE LLC TREVOR E. BIGLER, ESQ. 320 HOWARD ST. BRIDGEPORT, OH 43912	1052 / 75.1	Oxford Mining Company, LLC	Unsecured	\$326,288.80	Oxford Mining Company, LLC	Unsecured	\$196,290.80
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Reason: Post-petition invoice numbers 56105, 56104, 56103, 56102, 56101 and 56100, totaling \$48,454.20, were paid on check number 60019 dated 11/16/18.

Post-petition invoice numbers 56099 and 56098, totaling \$14,722.60, were paid on check number 60059 dated 11/30/18.

Post-petition invoice numbers 56688, 57098, 57102, 57101 and 57100, totaling \$70,595.60, were paid on check number 60078 dated 12/7/18.

Post-petition invoice numbers 57104, 57105 and 57106, totaling \$44,121, were paid on check number 60099 dated 12/14/18.

Post-petition invoice number 56115, in the amount of \$588.80, was paid on check number 60117 dated 12/20/18.

15	FASTENAL COMPANY 2001 THEURER BLVD WINONA, MN 55987	164 / 5.1	Western Energy Company	503(b)(9)	\$525.05	Western Energy Company	503(b)(9)	\$0.00
			Western Energy Company	Unsecured	\$751.09	Western Energy Company	Unsecured	\$636.86
			Subtotal		\$1,276.14	Subtotal		\$636.86

Reason: Invoices MTMIE68301 and MTMIE68302 were paid by EFT #1002360 on 12/20/18.

Invoice MTMIE68666 was paid by EFT #999820 on 11/21/18.

16	FASTENAL COMPANY 2001 THEURER BLVD WINONA, MN 55987	177 / 11.1	Westmoreland Resources, Inc.	503(b)(9)	\$13,301.17	Westmoreland Resources, Inc.	503(b)(9)	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$2,207.23	Westmoreland Resources, Inc.	Unsecured	\$2,207.23
			Subtotal		\$15,508.40	Subtotal		\$2,207.23

Reason: Invoice numbers MTBI1183673, MTBI1183856, MTBI1183852, MTBI1183855, MTBI1183854, MTBI1183857, MTBI1183853, MTBI1183851, MTBI1183858, MTBI1183859, MTBI1184074, MTBI1184073, MTBI1184075, MTBI1184081, MTBI1184080, MTBI1184079, MTBI1184077, MTBI1184078, MTBI1184138, MTBI1184137, MTBI1184171, MTBI1184297, MTBI1184295, MTBI1184294, MTBI1184296, MTBI1184304, MTBI1184303, MTBI1184298, MTBI1184305, MTBI1184301, MTBI1184302, MTBI1184076, in the aggregate amount of \$13,301.17 were paid on EFT number 1008755 dated 3/1/19 and 1010124 dated 3/8/19.

17	FLSMIDTH USA, INC. 5505 W GILLETTE RD TUCSON, AZ 85743	143^ / 94.1	Buckingham Coal Company, LLC	503(b)(9)	\$5,378.00	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$547.94	Buckingham Coal Company, LLC	Unsecured	\$171.48
			Subtotal		\$5,925.94	Subtotal		\$171.48

Reason: 503b9 portion of invoice number 0271103 was paid in the amount on check number 60197 dated 2/15/19.

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



**Basis for objection: See paragraph 15 of the Foregoing Objection**

18	GILLETTE STEEL CENTER PO BOX 2196 GILLETTE, WY 82717	176 / 10.1	Westmoreland Resources, Inc.	503(b)(9)	\$11,562.00	Westmoreland Resources, Inc.	503(b)(9)	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$1,500.00	Westmoreland Resources, Inc.	Unsecured	\$1,500.00
			Subtotal			\$13,062.00	Subtotal	

Reason: Invoices 16653 and 264479 were paid by check #1007714 for \$11,562.00 on 2/15/19.

19	GKM AUTO PARTS INC DBA NAPA AUTO PARTS 32 8TH ST ZANESVILLE, OH 43701	116 / 79.1	Westmoreland Coal Company	503(b)(9)	\$1,418.89	Westmoreland Coal Company	503(b)(9)	\$1,098.57
			Westmoreland Coal Company	Unsecured	\$843.74	Westmoreland Coal Company	Unsecured	\$843.74
			Subtotal			\$2,262.63	Subtotal	

Reason: Invoice 572327 has been paid by check number 1000542 for \$37.92 on 11/30/18.

Invoice 572788 has been paid by check number 1001172 for \$233.86 on 12/7/18. Invoice 572327 has been paid by check number 1000542 for \$37.92 on 11/30/18.

Invoice 572788 has been paid by check number 1001172 for \$233.86 on 12/7/18.

Invoices 572754 and 572863 are post petition invoices which are to be paid by the purchaser and are not liabilities of the debtor.

20	H AND C STARTER AND ALTERNATOR P.O. BOX 2230 GALLUP, NM 87305	1056 / 78.1	San Juan Coal Company	503(b)(9)	Undetermined*	San Juan Coal Company	503(b)(9)	\$0.00
			San Juan Coal Company	Unsecured	\$2,083.19*	San Juan Coal Company	Unsecured	\$1,453.81
			Subtotal			\$2,083.19*	Subtotal	

Reason: Invoices 27581 and 27587 were paid via EFT number 1013084 on 4/12/19 for a total of \$629.38.

Claim is liquidated in the amount of \$1,453.81 unsecured.

21	HOSCH COMPANY MARY MURAWSKI 1002 INTERNATIONAL DRIVE OAKDALE, PA 15071	619 / 33.1	Buckingham Coal Company, LLC	503(b)(9)	\$5,179.55	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$1,126.56	Buckingham Coal Company, LLC	Unsecured	\$1,126.56
			Subtotal			\$6,306.11	Subtotal	

Reason: Invoice number 10023012 is a post-petition invoice that has been paid for \$5,179.55.

**Basis for objection: See paragraph 15 of the Foregoing Objection**

22	INDUSTRIAL SALES CO, LLC. 3286 EAST JOYCE DR SALT LAKE CITY, UT 84109	168^ / 5.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$2,900.00	Westmoreland Kemmerer, LLC	503(b)(9)	\$0.00
			Westmoreland Kemmerer, LLC	Unsecured	\$584.00	Westmoreland Kemmerer, LLC	Unsecured	\$584.00
			Subtotal			\$3,484.00	Subtotal	

Reason: The 503b9 portion of invoice 2018-27 has been paid via EFT number 1007752 on 2/15/19.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

23	INTER-MOUNTAIN LABS PO BOX 661 SHERIDAN, WY 82801-0661	1063 / 61.1	Westmoreland Kemmerer, LLC	Unsecured	\$7,136.00	Westmoreland Kemmerer, LLC	Unsecured	\$6,042.00
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Reason: Invoice 166046 was paid by check number 6327 on 3/30/18 for \$1,094.00.

24	INTERNATIONAL CONVEYOR & RUBBER, LLC 72 INDUSTRIAL PK RD. BLAIRSVILLE, PA 15717	701^ / 37.1	Buckingham Coal Company, LLC	503(b)(9)	\$880.00	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$4,780.25	Buckingham Coal Company, LLC	Unsecured	\$4,780.25
			Subtotal			\$5,660.25	Subtotal	

Reason: 503b9 portion of invoice 4905 was paid by EFT number 1010132 on 3/8/19 in the amount of \$880.00.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

25	INTERSTATE POWER SYSTEMS INC C/O WINTHROP AND WEINSTINE P.A. IAN M. RUBENSTRUNK 225 SOUTH SIXTH ST., STE 3500 MINNEAPOLIS, MN 55402	441 / 11.1	Dakota Westmoreland Corporation	Administrative	\$6,215.81	Dakota Westmoreland Corporation	Administrative	\$0.00
			Dakota Westmoreland Corporation	Unsecured	\$3,923.37	Dakota Westmoreland Corporation	Unsecured	\$3,923.37
			Subtotal			\$10,139.18	Subtotal	

Reason: Invoice C00303757601 was paid by check #1013089 on 4/12/19.

Invoice R003028720:01 was paid by check #1000571 on 11/30/18.

26	IRWIN MINE AND TUNNELING SUPPLY PO BOX 409 IRWIN, PA 15642	211^ / 20.1	Buckingham Coal Company, LLC	503(b)(9)	\$816.00	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$353.75	Buckingham Coal Company, LLC	Unsecured	\$353.75
			Subtotal			\$1,169.75	Subtotal	

Reason: Invoices WINV-4010099 and WINV-4010100 have been paid by check #1007675 on 2/15/19 for \$816.00.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

**Basis for objection: See paragraph 15 of the Foregoing Objection**

27	ISTATE TRUCK CENTER C/O WINTHROP AND WEINSTINE PA IAN M RUBENSTRUNK 225 SOUTH SIXTH ST STE 3500 MINNEAPOLIS, MN 55402	470 / 33.1	Westmoreland Resources, Inc.	Administrative	\$2,067.77	Westmoreland Resources, Inc.	Administrative	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$1,174.72	Westmoreland Resources, Inc.	Unsecured	\$1,174.72
				Subtotal	\$3,242.49		Subtotal	\$1,174.72

Reason: The administrative portions of invoice C251252052:01, C251252052:02, C25125177402:02, and C25125289201 were paid by check #1013800 on 4/18/19.

28	J & D TRANSMISSIONS 357 RICHARDS RD ZANESVILLE, OH 43701	318^ / 23.1	Oxford Mining Company, LLC	Unsecured	\$2,562.87	Oxford Mining Company, LLC	Unsecured	\$512.69
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Reason: Debtor's books and records reflect no liability for invoices 4278, 4497, and 4509.

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

29	JENNMAR CORP OF UTAH INC JENNMAR CORP 258 KAPPA DR PITTSBURGH, PA 15238	235 / 19.1	San Juan Coal Company	503(b)(9)	\$24,481.20	San Juan Coal Company	503(b)(9)	\$0.00
			San Juan Coal Company	Unsecured	\$36,104.69	San Juan Coal Company	Unsecured	\$36,104.69
				Subtotal	\$60,585.89		Subtotal	\$36,104.69

Reason: Invoice 718264 was paid by EFT number 1010720 on 3/14/19.

30	JENNMAR CORP OF WEST VIRGINIA, INC. 494 JENNMAR DR REEDSVILLE, WV 26547	208 / 17.1	Buckingham Coal Company, LLC	503(b)(9)	\$120,987.62	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$43,647.87	Buckingham Coal Company, LLC	Unsecured	\$43,647.87
				Subtotal	\$164,635.49		Subtotal	\$43,647.87

Reason: 503b9 portion of claim has been paid by EFT number 1010133 on 3/8/19 for \$120,852.42.

Invoice 719139 includes \$135.20 of steel surcharges which are not entitled to 503b9 status under the Bankruptcy Code.

31	JENNMAR SANSHELL JENNMAR CORPORATION 258 KAPPA DRIVE PITTSBURGH, PA 15238	197^ / 116.1	Buckingham Coal Company, LLC	503(b)(9)	\$15,619.20	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$5,347.20	Buckingham Coal Company, LLC	Unsecured	\$5,347.20
				Subtotal	\$20,966.40		Subtotal	\$5,347.20

Reason: Invoice numbers 0011965-IN, PO896518, 0011965-IN PO888810, 5,347.20, and 0012789-IN were paid on EFT numbers 1007677 and 1007690 dated 2/15/19.

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

**Basis for objection: See paragraph 15 of the Foregoing Objection**

32	JOY GLOBAL UNDERGROUND MINING, LLC 40 PENNWOOD PL., SUITE 100 WARRENDALE, PA 15086	767 /	Buckingham Coal Company,	503(b)(9)	\$40.88	Buckingham Coal Company,	503(b)(9)	\$0.00
		39.1	LLC			LLC		
			Buckingham Coal Company,	Unsecured	\$2,180.20	Buckingham Coal Company,	Unsecured	\$2,180.00
			LLC			LLC		
			Subtotal		\$2,221.08	Subtotal		\$2,180.00

Reason: Invoice 9406793240 was paid by EFT number 1010134 on 3/8/19 for the amount of \$40.88.

33	LAWSON PRODUCTS INC NEIL E JENKINS 8770 W BRYN MAWR AVE STE 900 CHICAGO, IL 60631	291^ /	San Juan Coal Company	503(b)(9)	\$2,121.08	San Juan Coal Company	503(b)(9)	\$0.00
		129.1						
			San Juan Coal Company	Unsecured	\$2,481.89	San Juan Coal Company	Unsecured	\$2,481.89
			Subtotal		\$4,602.97	Subtotal		\$2,481.89

Reason: Invoice 9306147700 was paid by check #1007987 on 2/15/19 for \$2,121.08.

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

34	LONGWALL WEST INC FRANKIE IRIART PO BOX 973 PRICE, UT 84501	121 / 9.1	San Juan Coal Company	Unsecured	\$10,420.00	San Juan Coal Company	Unsecured	\$9,700.00
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Reason: Invoice 389739 was paid on 1/23/19 by check number 951551 in the amount of \$720.00.

35	LUBRICATION EQUIPMENT AND SUPPLY CO INC 3526 E BROADWAY ROAD PHOENIX, AZ 85040	239^ /	San Juan Coal Company	503(b)(9)	\$2,273.09	San Juan Coal Company	503(b)(9)	\$0.00
		23.1						
			San Juan Coal Company	Unsecured	\$1,877.24	San Juan Coal Company	Unsecured	\$1,877.24
			Subtotal		\$4,150.33	Subtotal		\$1,877.24

Reason: The 503b9 portion of invoice numbers 00599516, 00600192, 00600174 and 00600178 totaling \$2,273.09 were paid on EFT number 1010140 dated 3/8/19.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

36	MARKETING SPECIALTIES INC P O BOX 141 BILLINGS, MT 59103	165^ /	Western Energy Company	503(b)(9)	\$127.88	Western Energy Company	503(b)(9)	\$0.00
		6.1						
			Western Energy Company	Unsecured	\$14.48	Western Energy Company	Unsecured	\$14.48
			Subtotal		\$142.36	Subtotal		\$14.48

Reason: Invoice 082874 was partially paid by check #60208 for \$113.47 and check #8010 for \$14.41.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

**Basis for objection: See paragraph 15 of the Foregoing Objection**

37	MONTANA PETERBILT 3255 NORTH FRONTAGE ROAD BILLINGS, MT 59103	271^ / 15.1	Westmoreland Resources, Inc.	503(b)(9)	\$253.78	Westmoreland Resources, Inc.	503(b)(9)	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$3,762.01	Westmoreland Resources, Inc.	Unsecured	\$3,762.01
			Subtotal			\$4,015.79	Subtotal	

Reason: The 503b9 goods portion of invoice numbers 01P55986 and 01P58206 totaling \$253.78 were paid on EFT number 1010125 dated 3/8/19.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

38	PIONEER WATER SERVICE PO BOX 80347 BILLINGS, MT 59108	272 / 16.1	Westmoreland Resources, Inc.	Unsecured	\$11,110.00	Westmoreland Resources, Inc.	Unsecured	\$9,580.00

Reason: Invoice numbers 57711 and 61748 have been paid by check number 60093 on 12/07/18 in the amount of \$2,295.00.

39	PROPERTY MAINTENANCE SERVICES INC. 54440 NATIONAL ROAD BRIDGEPORT, OH 43912	1053 / 76.1	Oxford Mining Company, LLC	Unsecured	\$13,727.50	Oxford Mining Company, LLC	Unsecured	\$12,730.00

Reason: Invoice number 59302 was paid by check number 1002490 on 12/20/18 in the amount of \$997.50.

40	R.M. WILSON CO., INC. P.O. BOX 6274 WHEELING, WV 26003	875^ / 43.1	Buckingham Coal Company, LLC	503(b)(9)	\$3,718.57	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$842.38	Buckingham Coal Company, LLC	Unsecured	\$450.00
			Subtotal			\$4,560.95	Subtotal	

Reason: The 503b9 portion of goods in invoice #376014 were paid by check #1013094 on 4/12/19.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

41	R.M. WILSON CO., INC. P.O. BOX 6274 WHEELING, WV 26003	884 / 63.1	Oxford Mining Company, LLC	503(b)(9)	\$9,885.92	Oxford Mining Company, LLC	503(b)(9)	\$0.00
			Oxford Mining Company, LLC	Unsecured	\$111.47	Oxford Mining Company, LLC	Unsecured	\$111.47
			Subtotal			\$9,997.39	Subtotal	

Reason: Invoice number 376274 and 376275, 376125, 376196, 376197, 376264, 376265, and 376266 have been paid by check number 60292 on 2/15/19.

**Basis for objection: See paragraph 15 of the Foregoing Objection**

42	R.M. WILSON CO., INC. P.O. BOX 6274 WHEELING, WV 26003	896^ / 64.1	San Juan Coal Company	503(b)(9)	\$35,960.00	San Juan Coal Company	503(b)(9)	\$0.00
			San Juan Coal Company	Unsecured	\$253.20	San Juan Coal Company	Unsecured	\$253.20
			Subtotal			\$36,213.20	Subtotal	

Reason: 503b9 portion of invoice number 376141 was paid by check number 60148 dated 2/15/19.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

43	RALEIGH MINE & INDUSTRIAL SUPPLY INC. P.O. BOX 72 MOUNT HOPE, WV 25880	381 / 26.1	Buckingham Coal Company, LLC	503(b)(9)	\$46,063.40	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$15,312.90	Buckingham Coal Company, LLC	Unsecured	\$15,312.90
			Subtotal			\$61,376.30	Subtotal	

Reason: Invoice numbers 317932 and 318179 in the aggregate amount of \$24,758.40 were paid on check number 60217 dated 3/8/19.

Invoice numbers 317933, 317934, 317935 and 318180 in the aggregate amount of \$21,305 were paid on EFT number 1010135 dated 3/8/19.

44	RICHWOOD INDUSTRIES, INC. ATTN: JOSH PO BOX 1298 707 7TH ST. WEST HUNTINGTON, WY 25714-1298	620 / 34.1	Buckingham Coal Company, LLC	503(b)(9)	\$6,922.00	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$369.56	Buckingham Coal Company, LLC	Unsecured	\$369.56
			Subtotal			\$7,291.56	Subtotal	

Reason: Invoice number 124781 was partially satisfied in the amount of \$3,856 on EFT number 1007692 dated 2/15/19.

Invoice number 124915 was partially satisfied in the amount of \$3,066 on EFT number 1007692 dated 2/15/19.

45	ROCKY MOUNTAIN BRAKE PO BOX 513 CASPER, WY 82602	125 / 3.1	Westmoreland Kemmerer, LLC	Unsecured	\$12,266.96	Westmoreland Kemmerer, LLC	Unsecured	\$10,964.20
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Reason: Invoice 191108 has been paid by check number 999565 on 11/21/18 in the amount of \$1,302.76.

46	SLS WEST, INC. CASSANDRA ALCON 3323 LETOURNEAU DR GILLETTE, WY 82718	873^ / 4.1	Westmoreland Resources, Inc.	503(b)(9)	\$332.98	Westmoreland Resources, Inc.	503(b)(9)	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$3,864.46	Westmoreland Resources, Inc.	Unsecured	\$3,864.46
			Subtotal			\$4,197.44	Subtotal	

Reason: 503b9 portion of invoice 3001992 was paid by check #60222 on 3/8/19.

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

**Basis for objection: See paragraph 15 of the Foregoing Objection**

47	SNF MINING INC ATTN: CHRISTOPHER GANNON 1 CHEMICAL PLANT ROAD RICEBORO, GA 31323	150 / 10.1	Buckingham Coal Company, LLC	503(b)(9)	\$56,532.00	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$25,302.00	Buckingham Coal Company, LLC	Unsecured	\$25,302.00
			Subtotal		\$81,834.00	Subtotal		\$25,302.00

Reason: Invoices 1282025 and 1285911 have been paid by check #107693 on 2/15/19.

48	SPENCER FLUID POWER C/O DIANNE MISENKO ONE APPLIED PLAZA CLEVELAND, OH 44115	927^ / 50.1	Westmoreland Resources, Inc.	503(b)(9)	\$864.38	Westmoreland Resources, Inc.	503(b)(9)	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$4,249.98	Westmoreland Resources, Inc.	Unsecured	\$4,249.98
			Subtotal		\$5,114.36	Subtotal		\$4,249.98

Reason: Invoice number 3026367-00 in the amount of \$864.38 was paid on EFT number 1008328 dated 2/22/19.

^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)

49	STAPLES ADRIENNE CHAVIS 7 TECHNOLOGY CIR COLUMBIA, SC 29203	16^ / 1.1	Buckingham Coal Company, LLC	Unsecured	\$1,847.15	Buckingham Coal Company, LLC	Unsecured	\$1,847.15
			Oxford Mining Company, LLC	Unsecured	\$3,774.58	Oxford Mining Company, LLC	Unsecured	\$3,774.58
			San Juan Coal Company	Unsecured	\$78.91	San Juan Coal Company	Unsecured	\$78.91
			Westmoreland Coal Company	Unsecured	\$6,044.47	Westmoreland Coal Company	Unsecured	\$6,044.47
			Westmoreland Kemmerer, LLC	Unsecured	\$9,113.63	Westmoreland Kemmerer, LLC	Unsecured	\$9,113.63
			Westmoreland Resources, Inc.	Unsecured	\$8,749.01	Westmoreland Resources, Inc.	Unsecured	\$867.05
			Subtotal		\$29,607.75	Subtotal		\$21,725.79

Reason: The claim is partially satisfied by check numbers 998631 dated 11/16/18, 1000347 dated 11/30/18, 60125 dated 1/3/19, 60146 dated 1/11/19, and 60269 dated 2/1/19.

^ Claim is pending on Exhibit A to the Fourth Omnibus Claims Objection (Incorrect Debtor Claims)

50	UNITED CENTRAL INDUSTRIAL SUPPLY COMPANY, LLC PO BOX 8300 BRISTOL, VA 24203	502 / 27.1	Buckingham Coal Company, LLC	503(b)(9)	\$19,630.75	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$2,995.91	Buckingham Coal Company, LLC	Unsecured	\$2,995.91
			Subtotal		\$22,626.66	Subtotal		\$2,995.91

Reason: Invoices 1949776, 1953681, 1953679, 1953676, 1953675, 1953677, 1954421, 1954419, 1957710, 1957709, 1957708, 1958004, 1959372 were paid by EFT number 1010136 on 3/8/19 for \$19,630.75.

**Basis for objection: See paragraph 15 of the Foregoing Objection**

51	WAGNER EQUIPMENT CO. CULLEN D. SPECKHART 200 BENDIX ROAD, SUITE 300 VIRGINIA BEACH, VA 23452	750 /	San Juan Coal Company	503(b)(9)	\$21,583.81	San Juan Coal Company	503(b)(9)	\$0.00
		315.1	San Juan Coal Company	Unsecured	\$8,120.34	San Juan Coal Company	Unsecured	\$6,069.89
				Subtotal		\$29,704.15	Subtotal	\$6,069.89

Reason: Claim modified pursuant to the Trade Agreement dated 1/7/19 and subsequent payment.

52	WESTERN WYOMING BEVERAGES INC. PO BOX 1336 ROCK SPRINGS, WY 82902	648 /	Westmoreland Kemmerer, LLC	503(b)(9)	\$4,237.50	Westmoreland Kemmerer, LLC	503(b)(9)	\$1,643.50
		38.1	Westmoreland Kemmerer, LLC	Unsecured	\$8,681.13	Westmoreland Kemmerer, LLC	Unsecured	\$6,486.00
				Subtotal		\$12,918.63	Subtotal	\$8,129.50

Reason: Invoice number 1113778 was paid by check number 1000306 on 11/30/18 for \$1,298.00.

Invoice number 1115442 was paid by check number 1001525 on 12/13/18 for \$2,162.00.

Finance charge for \$31.13 is not on the company's books and records.

Invoice number 1116083 was paid by check number 1002279 on 12/20/18 for \$1,298.00

53	WHITE ARMATURE WORKS INC. PO BOX 330 MALLORY, WV 25634	840 /	Buckingham Coal Company, LLC	503(b)(9)	\$27,000.00	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
		341.1	Buckingham Coal Company, LLC	Unsecured	\$23,800.00	Buckingham Coal Company, LLC	Unsecured	\$23,800.00
				Subtotal		\$50,800.00	Subtotal	\$23,800.00

Reason: Invoices 151100, 151101, and 151102 were paid by check #1013833 on 4/18/19.

<b>TOTAL</b>	<b>\$ 1,710,348.62*</b>	<b>TOTAL</b>	<b>\$ 744,447.51</b>
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