



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> ¹ Debtors.	§ § § § § § §	Chapter 11 Case No. 18-35672 (DRJ) (Jointly Administered)
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**ORDER SUSTAINING DEBTORS’ FIFTEENTH OMNIBUS OBJECTION TO
CERTAIN PROOFS OF CLAIM (RECLASSIFIED CLAIMS)**

(Relates to ECF No. 1829)

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’ Fifteenth Omnibus Objection to certain Reclassified 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 Reclassified Claim identified on Exhibit A attached to this Order is modified and reclassified; *provided that* the Debtors reserve the right to object to the Corrected Claims on any applicable grounds.
2. The Clerk of the Court is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in the Order.
3. To the extent a response is filed regarding any Reclassified Claim, each such Reclassified Claim, and the Objection as it pertains to such Reclassified 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 Reclassified 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.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Reclassified 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 ABB ENTERPRISE SOFTWARE INC. JAMES CONNELLY 1536 NORTH GULLEY ROAD DEARBORN, MI 48128	848 / 349.1	Westmoreland Coal Company	503(b)(9)	\$540.70	Westmoreland Coal Company	503(b)(9)	\$0.00
					Westmoreland Coal Company	Unsecured	\$540.70
					Subtotal		\$540.70
Reason: Claim for software subscription is not entitled to 503b9 status under the Bankruptcy Code.							
2 AIR TECH HEATING AND A/C INC PO BOX 2402 GILLETTE, WY 82717	167 / 4.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$345.09	Westmoreland Kemmerer, LLC	503(b)(9)	\$327.60
		Westmoreland Kemmerer, LLC	Unsecured	\$687.21	Westmoreland Kemmerer, LLC	Unsecured	\$704.70
			Subtotal	\$1,032.30	Subtotal		\$1,032.30
Reason: Invoice number 52859 includes shipping charges for \$17.49 that are not entitled to 503b9 status under the Bankruptcy Code.							
3 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)	\$327.36	San Juan Coal Company	503(b)(9)	\$309.96
					San Juan Coal Company	Unsecured	\$17.40
					Subtotal		\$327.36
Reason: Invoice number IN20031067 includes shipping charges for \$17.40 that are not entitled to 503b9 status under the Bankruptcy Code.							
^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)							
4 BREWER DENTAL CENTER 710 MAIN ST BILLINGS, MT 59105	135 / 86.1	Westmoreland Coal Company	Priority	\$1,500.00	Westmoreland Coal Company	Priority	\$0.00
		Westmoreland Coal Company	Unsecured	\$1,437.00	Westmoreland Coal Company	Unsecured	\$2,937.00
			Subtotal	\$2,937.00	Subtotal		\$2,937.00
Reason: Claim for dental services does not qualify for priority status under section 507(a)(5) of the Bankruptcy Code.							

* Indicates claim contains unliquidated and/or undetermined amounts

Basis for objection: See paragraph 15 of the Foregoing Objection

5	CAPSTONE ENTERPRISES FARMINGTON FIRE EQUIPMENT AND SAFETY 6007 EAST MAIN ST FARMINGTON, NM 87402	34 / 2.1	San Juan Coal Company	Secured	\$26,292.67	San Juan Coal Company	Secured	\$0.00
			San Juan Coal Company	Unsecured	\$12,566.15	San Juan Coal Company	Unsecured	\$38,858.82
				Subtotal	\$38,858.82		Subtotal	\$38,858.82

Reason: The claimant failed to provide prima facie evidence to support secured status under the Bankruptcy Code. Claim for goods sold and services performed does not qualify for secured status.

6	COMPRESSION LEASING SERVICES INC PO BOX 1629 CASPER, WY 82602	312 / 22.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$168.92	Westmoreland Kemmerer, LLC	503(b)(9)	\$144.42
			Westmoreland Kemmerer, LLC	Unsecured	\$1,319.21	Westmoreland Kemmerer, LLC	Unsecured	\$1,343.71
				Subtotal	\$1,488.13		Subtotal	\$1,488.13

Reason: Invoice number 233433 includes shipping charges for \$24.50 that are not entitled to 503b9 status under the Bankruptcy Code.

7	CONVEYORS & EQUIPMENT, INC. 3580 SOUTH 300 WEST SALT LAKE CITY, UT 84115	454 / 30.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$184,007.91	Westmoreland Kemmerer, LLC	503(b)(9)	\$123,243.55
			Westmoreland Kemmerer, LLC	Unsecured	\$13,967.32	Westmoreland Kemmerer, LLC	Unsecured	\$74,731.68
				Subtotal	\$197,975.23		Subtotal	\$197,975.23

Reason: Invoice 0061158 was delivered in two shipments. The first shipment (815' Long) for \$60,764.36 was received on 9/17/18 which is outside of the 503b9 period under the Bankruptcy Code.

8	COSHOCTON TRUCKING INC DUSTY J WOODIE 441 CLOW LN PO BOX 1210 COSHOCTON, OH 43812	66 / 1.1	Oxford Mining Company, LLC	Priority	\$10,869.81	Oxford Mining Company, LLC	Priority	\$0.00
			Oxford Mining Company, LLC	Unsecured	\$29,434.33	Oxford Mining Company, LLC	Unsecured	\$40,304.14
				Subtotal	\$40,304.14		Subtotal	\$40,304.14

Reason: Claim for trucking services is not entitled to priority status under Section 507(a)(4) of the Bankruptcy Code.

9	CSE CORPORATION 1001 CORPORATE LANE EXPORT, PA 15264-0578	380^ / 25.1	Buckingham Coal Company, LLC	503(b)(9)	\$3,216.40	Buckingham Coal Company, LLC	503(b)(9)	\$3,202.70
			Buckingham Coal Company, LLC	Unsecured	\$2,669.77	Buckingham Coal Company, LLC	Unsecured	\$2,683.47
				Subtotal	\$5,886.17		Subtotal	\$5,886.17

Reason: Invoice number 401739 includes shipping charges for \$13.70 that are not entitled to 503b9 status under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

Basis for objection: See paragraph 15 of the Foregoing Objection

10	DENNIS L MITCHELL 206 7TH AVE NW BOWMAN, ND 58623	1017 / 399.1	Westmoreland Coal Company	Priority	\$1,728.40*	Westmoreland Coal Company	Priority	\$0.00		
			Westmoreland Coal Company	Unsecured	Undetermined*	Westmoreland Coal Company	Unsecured	\$1,728.40*		
			Subtotal			\$1,728.40*	Subtotal			\$1,728.40*

Reason: Claim for pension, health, and vision benefits is not entitled to priority status under the Bankruptcy Code.

11	ESCO SUPPLY MARK TEETER 2141 NW 25TH AVE PORTLAND, OR 97210	257 / 11.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$11,739.33	Westmoreland Kemmerer, LLC	503(b)(9)	\$0.00		
			Westmoreland Kemmerer, LLC	Unsecured		Westmoreland Kemmerer, LLC	Unsecured	\$11,739.33		
			Subtotal			\$11,739.33	Subtotal			\$11,739.33

Reason: Invoice 1213910 for plastic repair services does not qualify as 503b9 goods under the Bankruptcy Code.

12	ESCO SUPPLY MARK TEETER 2141 NW 25TH ST PORTLAND, OR 97210	279 / 5.1	Westmoreland Savage Corporation	503(b)(9)	\$13,211.94	Westmoreland Savage Corporation	503(b)(9)	\$0.00		
			Westmoreland Savage Corporation	Unsecured		Westmoreland Savage Corporation	Unsecured	\$13,211.94		
			Subtotal			\$13,211.94	Subtotal			\$13,211.94

Reason: Invoice for bucket rebuild services does not qualify as 503b9 goods under the Bankruptcy Code.

13	ESSCO PIPE & SUPPLY INC. 2600 W MAIN ST FARMINGTON, NM 87401	187^ / 106.1	San Juan Coal Company	Priority	\$244.77	San Juan Coal Company	Priority	\$0.00		
			San Juan Coal Company	Unsecured	\$3,251.28	San Juan Coal Company	Unsecured	\$3,496.05		
			Subtotal			\$3,496.05	Subtotal			\$3,496.05

Reason: Claim for pipe materials is not entitled to priority status under section 507(a)(8) of the Bankruptcy Code.

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

14	GARY G. ANDERSEN 207 7TH AVE. NW BOWMAN, ND 58623	347 / 156.1	Westmoreland Coal Company	Priority	\$1,761.94*	Westmoreland Coal Company	Priority	\$0.00		
			Westmoreland Coal Company	Unsecured	Undetermined*	Westmoreland Coal Company	Unsecured	\$1,761.94*		
			Subtotal			\$1,761.94*	Subtotal			\$1,761.94*

Reason: Claim for pension, health, and vision insurance is not entitled to priority status under the Bankruptcy Code.

Basis for objection: See paragraph 15 of the Foregoing Objection

15	GEOMAT INC MATTHEW CRAMER 915 MALTA AVE FARMINGTON, NM 87401	45 / 6.1	San Juan Coal Company	Priority	\$929.52*	San Juan Coal Company	Priority	\$0.00		
			San Juan Coal Company	Unsecured	\$12,190.54*	San Juan Coal Company	Unsecured	\$13,120.06*		
			Subtotal			\$13,120.06*	Subtotal			\$13,120.06*

Reason: Claim for engineering services is not entitled to priority status under section 507(a)(8) of the Bankruptcy Code.

16	INDUSTRIAL SALES CO, LLC. 3286 EAST JOYCE DR SALT LAKE CITY, UT 84109	168^ / 5.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$2,934.00	Westmoreland Kemmerer, LLC	503(b)(9)	\$2,900.00		
			Westmoreland Kemmerer, LLC	Unsecured	\$550.00	Westmoreland Kemmerer, LLC	Unsecured	\$584.00		
			Subtotal			\$3,484.00	Subtotal			\$3,484.00

Reason: Invoice 2018-27 includes \$34.00 of freight charges that are not entitled to 503b9 status under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

17	INTERNATIONAL CONVEYOR & RUBBER, LLC 72 INDUSTRIAL PK RD. BLAIRSVILLE, PA 15717	701^ / 37.1	Buckingham Coal Company, LLC	503(b)(9)	\$1,500.25	Buckingham Coal Company, LLC	503(b)(9)	\$880.00		
			Buckingham Coal Company, LLC	Unsecured	\$4,160.00	Buckingham Coal Company, LLC	Unsecured	\$4,780.25		
			Subtotal			\$5,660.25	Subtotal			\$5,660.25

Reason: Invoice 4905 includes charges for equipment rental, per diem, and mileage which are not entitled to 503b9 status under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

18	INTERNETWORK EXPERTS CORPORATION SHAUN SKILLIN 7346 S ALTON WAY STE 10K CENTENNIAL, CO 80112	186^ / 105.1	San Juan Coal Company	503(b)(9)	\$586.10	San Juan Coal Company	503(b)(9)	\$0.00
			Buckingham Coal Company, LLC	Unsecured	\$1,519.50	Buckingham Coal Company, LLC	Unsecured	\$1,519.50
			San Juan Coal Company	Unsecured	\$1,483.35	San Juan Coal Company	Unsecured	\$2,069.45
			Subtotal			\$3,588.95	Subtotal	

Reason: Claim for IT management services is not entitled to 503b9 status under the Bankruptcy Code.

^ 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

19	IRWIN MINE AND TUNNELING SUPPLY PO BOX 409 IRWIN, PA 15642	211^ / 20.1	Buckingham Coal Company, LLC	503(b)(9)	\$844.50	Buckingham Coal Company, LLC	503(b)(9)	\$816.00
			Buckingham Coal Company, LLC	Unsecured	\$325.25	Buckingham Coal Company, LLC	Unsecured	\$353.75
			Subtotal			\$1,169.75	Subtotal	

Reason: Invoice WINV-4010100 includes \$28.50 of freight charges not entitled to 503b9 status under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

20	JAMES A KARLOWICZ DDS 420 REEVES AVE STE A DOVER, OH 44622	12 / 18.1	Westmoreland Coal Company	Priority	\$100.00	Westmoreland Coal Company	Priority	\$0.00
			Westmoreland Coal Company	Unsecured	\$45.00	Westmoreland Coal Company	Unsecured	\$145.00
			Subtotal			\$145.00	Subtotal	

Reason: Claim for services performed does not qualify for priority status under section 507(a)(5) of the Bankruptcy Code.

21	JORGENSEN ASSOCIATES, P.C. P.O. BOX 9550 JACKSON, WY 83002	370^ / 179.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$3,457.75	Westmoreland Kemmerer, LLC	503(b)(9)	\$0.00
			Westmoreland Kemmerer, LLC	Unsecured		Westmoreland Kemmerer, LLC	Unsecured	\$3,457.75
			Subtotal				Subtotal	

Reason: Claim for engineering services is not entitled to 503b9 status under the Bankruptcy Code.

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

22	KING'S CLEANING SERVICE 44517 TR 28 COSHOCTON, OH 43812	348^ / 157.1	Oxford Mining Company, LLC	Priority	Undetermined*	Oxford Mining Company, LLC	Priority	\$0.00
			Oxford Mining Company, LLC	Unsecured	\$1,840.00*	Oxford Mining Company, LLC	Unsecured	\$1,840.00*
			Subtotal			\$1,840.00*	Subtotal	

Reason: Claim for cleaning services is not entitled to priority status under section 507(a)(4) of the Bankruptcy Code.

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

23	LEONARD JONES C/O FRED A JONES 5269 HEWETT CREEK RD. HEWETT, WV 25108	490 / 212.1	Westmoreland Coal Company	Priority	\$501.50	Westmoreland Coal Company	Priority	\$0.00
			Westmoreland Coal Company	Unsecured	\$0.00	Westmoreland Coal Company	Unsecured	\$501.50
			Subtotal			\$501.50	Subtotal	

Reason: Claim for employee health insurance benefits and monthly pension is not entitled to priority status under the Bankruptcy Code.

Basis for objection: See paragraph 15 of the Foregoing Objection

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

Reason: Invoice number 00599516, 00600192, 00600174 and 00600178 include \$170.32 of shipping charges that are not entitled to 503b9 status under the Bankruptcy Code.

Invoice number 00593042, 00593044, 00597027, 00596835, and 00596559 for \$1,706.92 were delivered outside of the 503b9 period.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

25	MARIETTA COAL COMPANY C/O TRIBBIE, PLUMMER, CHURCH & LAPLANTE, LLC ATTN: KEITH PLUMMER 139 WEST EIGHTH STREET PO BOX 640 CAMBRIDGE, OH 43725	746^ / 311.1	Oxford Mining Company, LLC	Secured	\$2,000,000.00*	Oxford Mining Company, LLC	Secured	\$0.00
						Oxford Mining Company, LLC	Unsecured	\$2,000,000.00*
							Subtotal	\$2,000,000.00*

Reason: Claim for advanced royalties does not qualify for secured status under the Bankruptcy Code.

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

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

Reason: Invoice number 082874 includes shipping charges for \$14.48 that is not entitled to 503b9 status under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

27	MONTANA PETERBILT 3255 NORTH FRONTAGE ROAD BILLINGS, MT 59103	271^ / 15.1	Westmoreland Resources, Inc.	503(b)(9)	\$287.78	Westmoreland Resources, Inc.	503(b)(9)	\$253.78
			Westmoreland Resources, Inc.	Unsecured	\$3,728.01	Westmoreland Resources, Inc.	Unsecured	\$3,762.01
				Subtotal	\$4,015.79		Subtotal	\$4,015.79

Reason: Invoice numbers 01P55986 and 01P58206 include shipping charges for \$34.00 that are not entitled to 503b9 status under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

Basis for objection: See paragraph 15 of the Foregoing Objection

28	MONTROSE AIR QUALITY SERVICES LLC 3500 COMANCHE RD., NE BLDG. G ALBUQUERQUE, NM 87107-4546	756^ / 321.1	San Juan Coal Company	Secured	Undetermined*	San Juan Coal Company	Secured	\$0.00
			San Juan Coal Company	Unsecured	\$26,875.87*	San Juan Coal Company	Unsecured	\$26,875.87*
			Subtotal			\$26,875.87*	Subtotal	

Reason: Claim for air quality services is not entitled to secured status under the Bankruptcy Code.

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

29	NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431	46^ / 31.1	Oxford Mining Company, LLC	Administrative	\$17,797.50	Oxford Mining Company, LLC	Administrative	\$0.00
			Westmoreland Coal Company	Unsecured		Westmoreland Coal Company	Unsecured	\$17,797.50
			Subtotal				Subtotal	

Reason: Claim for pre-petition services is not entitled to an administrative expense under the Bankruptcy Code.

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

30	NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431	47^ / 32.1	Oxford Mining Company, LLC	Administrative	\$2,422.00	Oxford Mining Company, LLC	Administrative	\$0.00
			Oxford Mining Company, LLC	Unsecured		Oxford Mining Company, LLC	Unsecured	\$2,422.00
			Subtotal				Subtotal	

Reason: Claim for pre-petition services is not entitled to an administrative expense under the Bankruptcy Code.

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

31	NATURAL RESOURCE MANAGEMENT SOLUTIONS LLC 575 TUCKER SCHOOLHOUSE RD MADISONVILLE, KY 42431	48^ / 33.1	Oxford Mining Company, LLC	Administrative	\$14,504.75	Oxford Mining Company, LLC	Administrative	\$0.00
			Oxford Mining Company, LLC	Unsecured		Oxford Mining Company, LLC	Unsecured	\$14,504.75
			Subtotal				Subtotal	

Reason: Claim for pre-petition services is not entitled to an administrative expense under the Bankruptcy Code.

^ 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	NORTHERN ENGINE & SUPPLY CO. PO BOX 16285 DULUTH, MN 55816	653 / 42.1	Westmoreland Resources, Inc.	503(b)(9)	\$98.62	Westmoreland Resources, Inc.	503(b)(9)	\$82.72
						Westmoreland Resources, Inc.	Unsecured	\$15.90
						Subtotal		\$98.62

Reason: Invoice number 401680 includes shipping charges for \$15.90 that are not entitled to 503b9 status under the Bankruptcy Code.

33	OSCAR F. PERDUE C/O CORNELL A. PERDUE PO BOX 143 SURVEYOR, WV 25932	608 / 263.1	Westmoreland Coal Company	Priority	Undetermined*	Westmoreland Coal Company	Priority	\$0.00
			Westmoreland Coal Company	Unsecured	Undetermined*	Westmoreland Coal Company	Unsecured	Undetermined*
						Subtotal		Undetermined*

Reason: Claim for health care and pension is not entitled to priority status under the Bankruptcy Code.

34	PRECISION MACHINE AND WELDING INC 145 21ST ST WEST DICKINSON, ND 58601	1334 / 13.2	Westmoreland Resources, Inc.	503(b)(9)	\$75.00	Westmoreland Resources, Inc.	503(b)(9)	\$0.00
			Westmoreland Resources, Inc.	Unsecured	\$775.00	Westmoreland Resources, Inc.	Unsecured	\$850.00
						Subtotal		\$850.00

Reason: Invoice 87308 includes \$75.00 of shipping charges not entitled to 503b9 status under the Bankruptcy Code.

35	R.M. WILSON CO., INC. P.O. BOX 6274 WHEELING, WV 26003	875^ / 43.1	Buckingham Coal Company, LLC	503(b)(9)	\$4,168.57	Buckingham Coal Company, LLC	503(b)(9)	\$3,718.57
			Buckingham Coal Company, LLC	Unsecured	\$392.38	Buckingham Coal Company, LLC	Unsecured	\$842.38
						Subtotal		\$4,560.95

Reason: Invoice number 376014 includes \$450.00 of labor charges which are not entitled to 503b9 classification under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

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

Reason: Invoice for freight charges related to goods is not entitled to 503b9 classification under the Bankruptcy Code.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

Basis for objection: See paragraph 15 of the Foregoing Objection

37	ROCKY MOUNTAIN STEEL SERVICES 2424 S 3270 W SALT LAKE CITY, UT 84119	647 /	Westmoreland Kemmerer, LLC	503(b)(9)	\$4,084.59	Westmoreland Kemmerer, LLC	503(b)(9)	\$0.00
		37.1	Westmoreland Kemmerer, LLC	Unsecured	\$16,274.65	Westmoreland Kemmerer, LLC	Unsecured	\$20,359.24
				Subtotal	\$20,359.24		Subtotal	\$20,359.24

Reason: Invoice numbers 123427 and 122051A for \$4,084.59 were delivered on 9/4/18 which is outside of the 503b9 period under the Bankruptcy Code.

38	SERRANOS INC PO BOX 126 BLOOMFIELD, NM 87413	111^ /	San Juan Coal Company	503(b)(9)	\$7,118.38	San Juan Coal Company	503(b)(9)	\$0.00
		74.1	San Juan Coal Company	Unsecured	\$6,745.41	San Juan Coal Company	Unsecured	\$13,863.79
				Subtotal	\$13,863.79		Subtotal	\$13,863.79

Reason: Invoice PM148720 for septic tank services is not entitled to 503b9 status under the Bankruptcy Code.

Invoice S148752 and PM148730 for portable restroom rentals are not entitled to 503b9 status under the Bankruptcy Code.

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

39	SLS WEST, INC. CASSANDRA ALCON 3323 LETOURNEAU DR GILLETTE, WY 82718	919 /	Westmoreland Kemmerer, LLC	503(b)(9)	\$680.27	Westmoreland Kemmerer, LLC	503(b)(9)	\$0.00
		50.1	Westmoreland Kemmerer, LLC	Unsecured	\$19,751.20	Westmoreland Kemmerer, LLC	Unsecured	\$20,431.47
				Subtotal	\$20,431.47		Subtotal	\$20,431.47

Reason: Invoices 3001554 and 3001737 do not qualify for 503b9 status under the Bankruptcy Code as invoices were delivered outside of the 503b9 period.

40	SPENCER FLUID POWER C/O DIANNE MISENKO ONE APPLIED PLAZA CLEVELAND, OH 44115	927^ /	Westmoreland Resources, Inc.	503(b)(9)	\$4,311.12	Westmoreland Resources, Inc.	503(b)(9)	\$864.38
		50.1	Westmoreland Resources, Inc.	Unsecured	\$803.24	Westmoreland Resources, Inc.	Unsecured	\$4,249.98
				Subtotal	\$5,114.36		Subtotal	\$5,114.36

Reason: Invoice numbers 3004343-00 and 3004357-00 for \$3,446.74 are not entitled to 503b9 status under the Bankruptcy Code as invoices were delivered outside of the 503b9 period.

^ Claim also appears on Exhibit A to the Sixteenth Omnibus Claims Objection (Modified Claims)

41	STERN WELDING 12 MONTANA BOX 132 SAVAGE, MT 59262	115^ /	Westmoreland Savage Corporation	Priority	\$480.00	Westmoreland Savage Corporation	Priority	\$0.00
		78.1				Westmoreland Savage Corporation	Unsecured	\$480.00
							Subtotal	\$480.00

Reason: Claim for services is not entitled to priority status under section 507(a)(4) of the Bankruptcy Code.

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

Basis for objection: See paragraph 15 of the Foregoing Objection

42	THE DITCH COMPANY, LLC 6085 LAKEWOODS LN, FLORA VISTA, NM 87415-9616	841^/ 342.1	San Juan Coal Company	Priority	Undetermined*	San Juan Coal Company	Priority	\$0.00
			San Juan Coal Company	Unsecured	\$35,432.03*	San Juan Coal Company	Unsecured	\$35,432.03*
				Subtotal	\$35,432.03*		Subtotal	\$35,432.03*

Reason: Claim for services is not entitled to priority status under section 507(a)(8) of the Bankruptcy Code.

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

43	WC HYDRAULICS, LLC 172 PHILPOT LANE BECKLEY, WV 25813	1048/ 46.1	Buckingham Coal Company, LLC	503(b)(9)	\$10,485.03	Buckingham Coal Company, LLC	503(b)(9)	\$0.00
						Buckingham Coal Company, LLC	Unsecured	\$10,485.03
							Subtotal	\$10,485.03

Reason: Claim is not entitled to 503b9 status as all invoices were delivered outside of the 503b9 period under the Bankruptcy Code.

44	WOODRUFF AUTO SERVICE LLC 1466 STATE RTE 601 GREENVILLE, KY 42345	689^/ 304.1	Oxford Mining Company, LLC	Priority	\$12,751.80	Oxford Mining Company, LLC	Priority	\$0.00
						Oxford Mining Company, LLC	Unsecured	\$12,751.80
							Subtotal	\$12,751.80

Reason: Claim for auto services does not qualify for priority status under section 507(a)(4) of the Bankruptcy Code.

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

TOTAL	\$ 2,584,803.86*		TOTAL	\$ 2,584,803.86*
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