

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

IN RE:
WESTMORELAND COAL COMPANY, et. al.

DEBTOR

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CASE NO: 18-35672
CHAPTER 11

CHAPTER 11 POST-CONFIRMATION REPORT
FOR THE QUARTER ENDING JUNE 30, 2019

1. Quarterly, or Final (check one)

2. **SUMMARY OF DISBURSEMENTS*:**

A. Disbursements made under the plan (itemize on page 3)	\$ (37,480.63)
B. Disbursements not under the plan	\$ (14,377,347.96)
Total Disbursements	<u>\$ (14,414,828.59)</u>

* ALL DISBURSEMENTS MADE BY THE REORGANIZED DEBTOR, UNDER THE PLAN OR OTHERWISE, MUST BE ACCOUNTED FOR AND REPORTED HEREIN FOR THE PURPOSE OF CALCULATING THE QUARTERLY FEES.

3. Has the order confirming the plan become final? Yes No

4. Are Plan payments being made as required under the Plan? Yes No

5. In "No", what Plan payments have not been made and why?
Please explain:

6. If plan payments have not yet begun, when will the first plan payment be made? _____ (Date)

7. What date did the reorganized debtor or successor of the debtor under the plan assume the business or management of the property treated under the plan? March 15, 2019 (Date)

8. Please describe any factors which may materially affect your ability to obtain a final decree at this time.
N/A

9. Complete the form for Plan Disbursements attached

10. **CONSUMPTION OF PLAN:**


A. If this is a final report, has an application for Final Decree been submitted*?
 Yes Date application was submitted _____
 No Date when application will be submitted _____

Initials _____
Date _____
UST USE ONLY

*(if required by Local Rule)

B (1). Estimated Date of Final Payment Under Plan December 31, 2019 Administrative, secured and priority claims - December 31, 2019
B (2). Estimated Date of Final Payment Under Plan December 31, 2020 General unsecured claims - December 31, 2020

I CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

SIGNED: 

Scott Henry
(PRINT NAME)

TITLE: Chief Accounting Officer & Treasurer WLB/WMLP
DATE: August 2, 2019

**UNITED STATES BANKRUPTCY COURT
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<p>IN RE: <u>WESTMORELAND COAL COMPANY, et. al.</u></p> <p>DEBTOR</p>	§ § § § § §	<p>CASE NO: <u>18-35672</u></p> <p>CHAPTER 11</p>
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GLOBAL NOTES TO POST-CONFIRMATION OPERATING REPORT

On October 9, 2018 (the "Petition Date"), Westmoreland Coal Company and its affiliated debtors, as debtors and debtors in possession (collectively, the "Debtors"), each commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors are authorized to continue operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On October 18, 2018, the United States Trustee for Region 7 (the "U.S. Trustee") appointed an official committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code (the "Creditors' Committee"). On March 2, 2019, the Court entered an order confirming the Debtors' Plan of Reorganization and on March 27, 2019, all Debtors cases but the two listed below were closed.

These Debtors are filing their consolidated post-confirmation quarterly operating report (the "QOR") solely for purposes of complying with the reporting requirements applicable in the Debtors' chapter 11 cases. The QOR should not be relied upon by any persons for information relating to current or future financial conditions, events, or performance of any of the Debtors or their affiliates.

These following notes and statements and limitations should be referred to, and referenced in connection with, any review of the QOR:

- I. Accuracy** – The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling, or transferring the claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared. The Debtors are not liable for and undertake no responsibility to indicate variations from securities laws or for any evaluations of the Debtors based on this financial information or any other information.
- II. Reservation of Rights** – Given the complexity of the Debtors' businesses, inadvertent errors, omissions, or over inclusion of contracts or leases may have occurred. Accordingly, the Debtors hereby reserve all of their rights to dispute the validity, status, enforceability, or executory nature of any claim amount, representation, or other statement in this Monthly Operating Report and reserve the right to amend or supplement this Monthly Operating Report if necessary, but shall be under no obligation to do so.

III. Debtors - The Debtors included included in this report are:

	Debtor	Case Number
1.	Westmoreland Coal Company	18-35672
2.	Westmoreland Coal Company Asset Corp.	18-35689

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CASH RECEIPTS AND DISBURSEMENTS

	IQ 2019 QUARTER	CURRENT QUARTER	CONFIRMATION TO DATE
CASH - BEGINNING OF QUARTER	\$ 36,775,393	\$ 14,321,533	\$ 36,775,393
RECEIPTS:			
TOTAL RECEIPTS	\$ 126,206,771	\$ 10,575,375	\$ 136,782,145
DISBURSEMENTS:			
NET PAYROLL	\$ (41,118,976)	\$ (165,850)	\$ (41,284,826)
SALES, USE & OTHER TAXES PAID	(14,652,709)	(47,768)	(14,700,477)
ROYALTIES	(10,129,538)	-	(10,129,538)
OPERATING DISBURSEMENTS	(68,413,159)	(1,372,951)	(69,786,109)
INSURANCE	(2,583,762)	-	(2,583,762)
OTHER	42,622,491	(12,790,780)	29,831,711
REORGANIZATION EXPENSES	(54,384,979)	-	(54,384,979)
PLAN PAYMENTS (page 1 and page 3)	-	-	-
TOTAL DISBURSEMENTS (this figure should equal Total Disbursements, Item 2, Summary of Disbursements)	\$ (148,660,632)	\$ (14,377,348)	\$ (163,037,980)
NET CASH FLOW	\$ (22,453,861)	\$ (3,801,973)	\$ (26,255,834)
CASH - END OF QUARTER	\$ 14,321,533	\$ 10,519,559	\$ 10,519,559

Notes

- 1 Other Net includes (i) net borrowings on the bridge facility and (ii) net inflows from WMLP Debtor group and non-Debtor affiliates per the Plan of Reorganization.
2 1Q 2019 reflects cash flow for all Parent group Debtors, while Current Quarter reflects only Westmoreland Coal Company and Westmoreland Coal Company Asset Corp.

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ENDING CASH BALANCES

Debtor Entity	Depository Name	Depository Type	Account Number	Beginning Cash	Total Receipts	Total Disbursements	Ending Cash
Westmoreland Coal Company	Bank of New York	Restricted	3704	8,257,606.52	133,372.94	-	8,390,979.46
Westmoreland Coal Company	CIBC - Canada	Operating	3816	453,145.21	1,658.00	-	454,803.21
Westmoreland Coal Company	CIBC - US	Money Market/Operating	7961	12,113,879.01	2,307,949.05	(8,250,000.00)	6,171,828.06
Westmoreland Coal Company	CIBC - US	Operating	0304	1,477,814.60	18,810,943.16	(19,191,026.60)	1,097,731.16
Westmoreland Coal Company	CIBC - US	Operating	6607	-	3,186,195.09	(3,186,195.09)	-
Westmoreland Coal Company	CIBC - US	Operating	6615	-	702,963.47	(702,963.47)	-
Westmoreland Coal Company	CIBC - US	Operating	6623	-	1,540,488.26	(1,540,488.26)	-
Westmoreland Coal Company	CIBC - US	Operating	6631	-	5,668,625.42	(5,668,625.42)	-
Westmoreland Coal Company	CIBC - US	Operating	2998	729,000.00	3,250,000.00	(729,000.00)	3,250,000.00
Westmoreland Coal Company	First Interstate Bank	Operating	1165	235,863.43	456.98	(35,000.00)	201,320.41
Westmoreland Coal Company	Morgan Stanley	Restricted	5332	7,072,463.43	85,017.97	(1,763.28)	7,155,718.12
Westmoreland Coal Company	Morgan Stanley	Restricted	6373	1,731,645.40	23,109.62	(403.26)	1,754,351.76
Westmoreland Coal Company	Wells Fargo Bank	Restricted	4971	34,899,348.50	200,820.72	-	35,100,169.22
				\$ 66,970,766.10	\$ 35,911,600.68	\$ (39,305,465.38)	\$ 63,576,901.40

Notes

Ending cash per QOR - Cash Flow is comprised of only "CIBC-US" non-escrow accounts; balances reflect ending bank balances

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PAYMENTS TO CREDITORS UNDER THE PLAN						
CREDITOR	CLASS	NEXT PAYMENT DUE	IQ 2019	CURRENT	CONFIRMATION	
			QUARTER	QUARTER	TO DATE	
BLAC LING ESCROW	Escrow funding per settlement	NA	\$ 75,000.00	\$ -	\$ -	75,000.00
ADVANCED BUSINESS METHODS	Care amounts	NA	1,168.47	-	-	1,168.47
BEAVER OVERHEAD DOOR COMPANY	Care amounts	NA	2,397.65	-	-	2,397.65
BERTHAM W. COLLYER	Care amounts	NA	250.00	-	-	250.00
BLACK HILLS WEB WORKS	Care amounts	NA	1,400.00	-	-	1,400.00
BIMBAR CORPORATION	Care amounts	NA	5,628.00	-	-	5,628.00
CARROLL, ERICKSON, GLENN, ERICKSON, WANDA GUSTAFSON, GRACE MCLANE	Care amounts	NA	200.00	-	-	200.00
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	85,437.45	-	-	85,437.45
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	96,395.30	-	-	96,395.30
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	12,017.62	-	-	12,017.62
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	10,943.12	-	-	10,943.12
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	10,705.14	-	-	10,705.14
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	10,555.98	-	-	10,555.98
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	9,460.53	-	-	9,460.53
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	8,788.04	-	-	8,788.04
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	8,699.62	-	-	8,699.62
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	6,081.49	-	-	6,081.49
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	5,233.32	-	-	5,233.32
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	4,335.97	-	-	4,335.97
CATERPILLAR FINANCIAL SERVICES CORPORATION	Care amounts	NA	4,260.00	-	-	4,260.00
CDG ENGINEERS, INC.	Care amounts	NA	6,928.39	-	-	6,928.39
CLIFTON, ARSON, ALLEN LLP	Care amounts	NA	1,712.43	-	-	1,712.43
CULTRIP MEDICAL CENTER	Care amounts	NA	1,154.00	-	-	1,154.00
DIRECTV	Care amounts	NA	150.98	-	-	150.98
ECOSHERE ENVIRONMENTAL SERVICES	Care amounts	NA	7,960.12	-	-	7,960.12
EDWARD W. BOLAND, JEFFREY BOLAND, RECHDOAN BOLAND	Care amounts	NA	648.00	-	-	648.00
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	5,219.59	-	-	5,219.59
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,886.64	-	-	2,886.64
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,872.97	-	-	2,872.97
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,762.44	-	-	2,762.44
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,698.41	-	-	2,698.41
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,622.19	-	-	2,622.19
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,594.63	-	-	2,594.63
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,564.78	-	-	2,564.78
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,524.78	-	-	2,524.78
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,249.37	-	-	2,249.37
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,175.93	-	-	2,175.93
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,159.16	-	-	2,159.16
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,156.40	-	-	2,156.40
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	2,001.99	-	-	2,001.99
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,993.85	-	-	1,993.85
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,921.36	-	-	1,921.36
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,849.77	-	-	1,849.77
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,713.74	-	-	1,713.74
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,696.14	-	-	1,696.14
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,696.14	-	-	1,696.14
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,696.14	-	-	1,696.14
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,696.14	-	-	1,696.14
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,643.46	-	-	1,643.46
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,500.42	-	-	1,500.42
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,454.76	-	-	1,454.76
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,452.74	-	-	1,452.74
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,446.15	-	-	1,446.15
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,383.68	-	-	1,383.68
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	1,383.68	-	-	1,383.68
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	662.47	-	-	662.47
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	736.50	-	-	736.50
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	715.10	-	-	715.10
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	715.10	-	-	715.10
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	715.10	-	-	715.10
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	715.10	-	-	715.10
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	708.69	-	-	708.69
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	708.69	-	-	708.69
ENTERPRISE FLEET MANAGEMENT	Care amounts	NA	698.71	-	-	698.71
FASTAD OIL, INC.	Care amounts	NA	5,680.60	-	-	5,680.60
FASTTRACK COMMUNICATIONS, INC.	Care amounts	NA	3,727.32	-	-	3,727.32
HEWLETT-PACKARD FINANCIAL SERVICES COMPANY	Care amounts	NA	3,688.40	-	-	3,688.40
INTER-MOUNTAIN LABORATORIES, INC.	Care amounts	NA	18,845.60	-	-	18,845.60
INTER-MOUNTAIN LABS	Care amounts	NA	6,555.99	-	-	6,555.99
J.L. HIGGINBOTHAM AND MRS. GLENN HIGGINBOTHAM	Care amounts	NA	1,486.19	-	-	1,486.19
J.L. HIGGINBOTHAM, JR. AND MRS. G. P. HIGGINBOTHAM MOBILE OIL CO.	Care amounts	NA	1,516.38	-	-	1,516.38
JAMES SMOKER, ROBERT SMOKER, TANYA GEHRING, FREDERICK B. SMOKER, DEOGLA	Care amounts	NA	1,124.13	-	-	1,124.13
KARL RAY BRIMMILL	Care amounts	NA	46.28	-	-	46.28
KNIFE RIVER COAL MINING COBERTHA ORTH	Care amounts	NA	160.00	-	-	160.00
KNIFE RIVER COAL MINING CO. LIZABETH MAUER, ROCKMAN & C/O FREDRICK	Care amounts	NA	515.93	-	-	515.93
KNIFE RIVER COAL MINING CO. LAIRD PETERLOM CO.	Care amounts	NA	2,249.91	-	-	2,249.91
KNIFE RIVER COAL MINING CO. REPUBLIC NATIONAL BANK OF CALIFORNIA, TAYL	Care amounts	NA	5.83	-	-	5.83
KOMATSU FINANCIAL LIMITED PARTNERSHIP	Care amounts	NA	90,227.41	-	-	90,227.41
KOMATSU FINANCIAL LIMITED PARTNERSHIP	Care amounts	NA	16,950.71	-	-	16,950.71
LYLE AND PATRICIA WINKLER	Care amounts	NA	12,754.00	-	-	12,754.00
MAGNETIC SOFTWARE	Care amounts	NA	5,076.00	-	-	5,076.00
MARCO TECHNOLOGIES, L.L.C. LAGE LAMSEN FINANCIAL SERVICES, INC.	Care amounts	NA	1,249.41	-	-	1,249.41
MAR-DRIVERS TELEPHONE COOPERATIVE, INC.	Care amounts	NA	2,493.33	-	-	2,493.33
MILLER ENGINEERS, INC. (D/B/A SODDER, MILLER, & ASSOCIATES)	Care amounts	NA	16,957.34	-	-	16,957.34
MOBILE MINERAL RESOURCES INC. KNIFE RIVER COAL MINING CO.	Care amounts	NA	9.74	-	-	9.74
NAVALAI, INC.	Care amounts	NA	9,888.04	-	-	9,888.04
NELSON BROTHERS MINING SERVICES	Care amounts	NA	652,232.79	-	-	652,232.79
NORTH CENTRAL RENTAL & LEASING LLC	Care amounts	NA	16,496.06	-	-	16,496.06
PARK CITIES BANK & CO. KNIFE RIVER COAL MINING CO.	Care amounts	NA	1,644.20	-	-	1,644.20
PNM RESOURCES	Care amounts	NA	54,308.10	-	-	54,308.10
PUBLIC SERVICE COMPANY OF NEW MEXICO	Care amounts	NA	389,996.95	-	-	389,996.95
ROBERT LANGRISH, INC.	Care amounts	NA	27,373.45	-	-	27,373.45
ROUSEUD ENGINEERING, INC.	Care amounts	NA	1,080.00	-	-	1,080.00
RPM GLOBAL (RUNGE INC)	Care amounts	NA	26,557.93	-	-	26,557.93
SEARNS, WINKLER, MILLER, AND JOAN I MILLER	Care amounts	NA	2,200.00	-	-	2,200.00
SMITH POWER PRODUCTS, INC.	Care amounts	NA	218.92	-	-	218.92
STATE OF NORTH DAKOTA	Care amounts	NA	31,431.80	-	-	31,431.80
STATE OF NORTH DAKOTA	Care amounts	NA	4,211.59	-	-	4,211.59
TIE NORTH AMERICAN COAL ROYALTY CO. BARBARA FENTCH AND CARY LINT	Care amounts	NA	2,478.92	-	-	2,478.92
TIMOTHY AND LINDA WELK	Care amounts	NA	2,400.00	-	-	2,400.00
US DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Care amounts	NA	5,360.62	-	-	5,360.62
US DEPARTMENT OF INTERIOR BUREAU OF LAND MANAGEMENT	Care amounts	NA	147.65	-	-	147.65
US CONSULTING GROUP, LP	Care amounts	NA	191,946.48	-	-	191,946.48
VERGENE CHRISTANSON	Care amounts	NA	10,482.01	-	-	10,482.01
WATER & ENVIRONMENTAL TECHNOLOGIES, INC.	Care amounts	NA	1,781.25	-	-	1,781.25
WEGFITCH COMPANY	Care amounts	NA	1,886.84	-	-	1,886.84
3B DOZER SERVICE, LLC	Care amounts	NA	-	251.00	-	251.00
BORDER STATES ELECTRIC SUPPLY	Care amounts	NA	-	1,157.00	-	1,157.00
BORDER STATES ELECTRIC SUPPLY	Care amounts	NA	-	46.18	-	46.18
BORDER STATES ELECTRIC SUPPLY	Care amounts	NA	-	304.90	-	304.90
BORDER STATES ELECTRIC SUPPLY	Care amounts	NA	-	365.85	-	365.85
DAVIS, GRAHAM & STUBBS (USE THIS ONE)	Care amounts	NA	-	3,452.80	-	3,452.80
INLAND TRUCK PARTS	Care amounts	NA	-	21.29	-	21.29
INLAND TRUCK PARTS	Care amounts	NA	-	476.40	-	476.40
INTERSTATE POWER SYSTEMS	Care amounts	NA	-	734.80	-	734.80
INTERSTATE POWER SYSTEMS	Care amounts	NA	-	8,847.40	-	8,847.40
INTERSTATE POWER SYSTEMS	Care amounts	NA	-	9,852.00	-	9,852.00
JEROME KIRCHMEIER	Care amounts	NA	-	560.00	-	560.00
FINEY, ROWEN, GLOBAL FINANCIAL SERVICES	Care amounts	NA	-	533.00	-	533.00
TITAN MACHINERY	Care amounts	NA	-	2.55	-	2.55
TITAN MACHINERY	Care amounts	NA	-	12.26	-	12.26
TITAN MACHINERY	Care amounts	NA	-	20.30	-	20.30
TITAN MACHINERY	Care amounts	NA	-	36.00	-	36.00
TITAN MACHINERY	Care amounts	NA	-	116.00	-	116.00
TITAN MACHINERY	Care amounts	NA	-	124.00	-	124.00
TITAN MACHINERY	Care amounts	NA	-	180.00	-	180.00
TITAN MACHINERY	Care amounts	NA	-	248.00	-	248.00
WESTERN FLAG AND BANNER	Care amounts	NA	-	332.50	-	332.50
WHITE ARMATURE WORKS, INC.	Care amounts	NA	-	9,800.00	-	9,800.00
TOTAL PLAN DISBURSEMENTS			\$ 2,071,606.04	\$ 37,480.63	\$ -	2,109,086.67

Notes:
Current Quarter payments to creditors paid by Westmoreland Mining, LLC, the purchaser of the WLB Debtors' assets