

**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 THE WMLP LIQUIDATION TRUST’S
TWENTY-FIFTH OMNIBUS OBJECTION TO CERTAIN PROOFS
OF CLAIM (NO LIABILITY CLAIMS AND SATISFIED CLAIMS)**

(Relates to ECF No. ___)

Upon the objection (the “Objection”)² of the WMLP Liquidation Trust for entry of an order (this “Order”) sustaining the WMLP Liquidation Trust’s Twenty-Fifth Omnibus Objection to certain Objected 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 of the above-captioned WLB Debtors³ and the WMLP Debtors⁴ (collectively,

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.

with the WLB Debtors, the “Debtors”) estates, their creditors, and other parties in interest; and this Court having found that the WMLP Liquidation Trust’s 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.
2. Each No Liability Claim identified on **Exhibit A** attached to this Order is disallowed and expunged to the extent set forth on **Exhibit A**.
3. The Satisfied Claim identified on **Exhibit B** attached to this Order is disallowed and expunged to the extent set forth on **Exhibit B**.
4. 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.
5. To the extent a response is filed regarding any Objected Claim, each such Objected Claim, and the Objection as it pertains to such Objected 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 Objected Claim.
6. 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 WMLP Liquidation Trust’s or 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 WMLP Liquidation Trust's or the Debtors' rights under the Bankruptcy Code or any other applicable law.

7. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

8. The WMLP Liquidation Trust is authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

9. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2019
Houston, Texas

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 PENNSYLVANIA DEPT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128	1/14/2019	Oxford Mining Company, LLC	1254 / 87.1	\$ 40,331.31*	Oxford Mining Company, LLC did not have nexus in Pennsylvania during the claimed tax periods of 2007 through 2018 and is not liable for these claimed taxes.
2 PERRY COUNTY TREASURER MELISSA WALTERS PO BOX 288 NEW LEXINGTON, OH 43764-0288	1/22/2019	Oxford Mining Company, LLC	1277 / 90.1	\$ 61,608.43	No liability exists on the Debtor's books and records. CCU Coal and Construction LLC, the buyer of Oxford assets, has paid all of the claimed 2018 Perry County property taxes.
TOTAL				\$ 101,939.74*	

* - Indicates claim contains unliquidated and/or undetermined amounts

Exhibit B

SATISFIED CLAIMS

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit B - Satisfied Claims

Basis for objection: See paragraph 16 of the Foregoing Objection

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ECF CLAIM #	ASSERTED CLAIM AMOUNT	REASON FOR SATISFACTION
1	WOLVERINE FUEL SALES LLC AKA BOWIE COAL SALES LLC 1401 N 1ST ST STE A GRAND JUNCTION, CO 81501	6/25/2019	18-35696 (DRJ)	Westmoreland Kemmerer, LLC	1382	80.1	\$ 2,594.95	Invoice numbers 90167483 and 90169967 have been paid by ACH number 1020126 from Kemmerer Operations, LLC on 7/30/19 in the amount of \$2,594.95, satisfying this claim.
TOTAL							\$ 2,594.95	