

**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’ TWENTY-THIRD OMNIBUS OBJECTION TO
CERTAIN PROOFS OF CLAIM (AMENDED CLAIMS, INCORRECT DEBTOR
CLAIMS, LATE-FILED CLAIM, RECLASSIFIED CLAIMS, MODIFIED CLAIMS, NO
LIABILITY CONTRACT CLAIMS, AND SATISFIED CLAIM)**

(Relates to ECF No. 2182)

Upon the objection (the “Objection”)² of the above-captioned ~~WLB Debtors~~ WMLP Debtors,³ and after the WMLP ~~Debtors~~ Effective Date, the WMLP Liquidation Trust, and the WLB Debtors⁴ (collectively, with the ~~WLB Debtors~~ WMLP Liquidation Trust, the “Debtors”) for entry of an order (this “Order”) sustaining the Debtors’ Twenty-Third 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

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”).~~

³ 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.

⁴ ~~Specifically, the WMLP~~ WLB Debtors are: (a) WMLP; (b) ~~” means all Debtors except for~~ 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 Resources GP, LLC, Westmoreland Resource Partners, LP (“WMLP”), and WMLP’s subsidiaries (collectively with WMLP, the “WMLP Debtors”).

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 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 Amended Claim identified on **Exhibit A** attached to this Order is disallowed in its entirety and replaced by the applicable Remaining Amended Claim identified on **Exhibit A** attached to this Order; *provided that* this Order will not affect the portion of the Remaining Amended Claim identified on **Exhibit A**; *provided further* that the Debtors reserve the right to object to Remaining Amended Claim on **Exhibit A** on any applicable grounds.

2. Each Incorrect Debtor Claim identified under the "Asserted" column on **Exhibit B** attached to this Order is disallowed and modified; *provided* that the Debtors reserve the right to object to any proof of claim identified in the "Modified" column of **Exhibit B** attached to this Order on any applicable grounds.

3. The Late-Filed Claim identified on **Exhibit C** attached to this Order is disallowed and expunged to the extent set forth on **Exhibit C**.

4. Each Reclassified Claim identified on **Exhibit D** 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.

5. Each Modified Claim identified on **Exhibit E** attached to this Order is modified to the extent set forth in the “Modified” column on **Exhibit E**.

6. Each No Liability Contract Claim identified on **Exhibit F** attached to this Order is disallowed and expunged to the extent set forth on **Exhibit F**.

7. The Satisfied Claim identified on **Exhibit G** attached to this Order is disallowed and expunged to the extent set forth on **Exhibit G**.

8. 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.

9. 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.

10. 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.

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

12. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

13. 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

Amended Claims

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit A - Amended Claims

Basis for objection: See paragraph 18 of the Foregoing Objection

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	
1	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101 -7346	11/19/18	Absaloka Coal, LLC 18-35673 (DRJ)	118^/ 1.1	\$ 14,849,712.03*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101 -7346	06/13/19	Absaloka Coal, LLC 18-35673 (DRJ)	1380/ 1.2	\$ 0.00	
^ Claim also appears on Exhibit A to the Seventh Omnibus Claims Objection (No Liability Claims)											
2	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101 -7346	11/28/18	Daron Coal Company, LLC 18-35677 (DRJ)	216^/ 1.1	\$ 27,000.00*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101 -7346	06/14/19	Daron Coal Company, LLC 18-35677 (DRJ)	1381/ 1.2	\$ 0.00	
^ Claim also appears on Exhibit A to the Seventh Omnibus Claims Objection (No Liability Claims)											
3	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101 -7346	11/26/18	Harrison Resources, LLC 18-35678 (DRJ)	152^/ 1.1	\$ 16,100.00*	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101 -7346	07/05/19	Harrison Resources, LLC 18-35678 (DRJ)	1385/ 1.2	\$ 0.00	
^ Claim also appears on Exhibit A to the Seventh Omnibus Claims Objection (No Liability Claims)											
Total					\$ 14,892,812.03*	Total					\$ 0.00

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit B

Incorrect Debtor Claims

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit B - Incorrect Debtor

Basis for objection: See paragraph 19 of the Foregoing Objection

NAME	CLAIM# / ECF#	ASSERTED			MODIFIED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 GKM AUTO PARTS INC DBA NAPA AUTO PARTS 32 8TH ST ZANESVILLE, OH 43701	116 / 79.1	Westmoreland Coal Company	503(b)(9)	\$1,098.57	Oxford Mining Company, LLC	503(b)(9)	\$1,098.57
		Westmoreland Coal Company	Unsecured	\$843.74	Oxford Mining Company, LLC	Unsecured	\$843.74
			Subtotal	\$1,942.31		Subtotal	\$1,942.31
2 HOWARD SUPPLY CO LLC 4100 INTERNATIONAL PLAZA, SUITE 850 FT. WORTH, TX 76109	634^ / 36.1	San Juan Coal Company	503(b)(9)	\$21,530.04	San Juan Coal Company	503(b)(9)	\$21,530.04
		San Juan Coal Company	Unsecured	\$6,065.62	San Juan Coal Company	Unsecured	\$6,065.62
		San Juan Coal Company	Unsecured	\$266.23	Westmoreland Savage Corporation	Unsecured	\$266.23
			Subtotal	\$27,861.89		Subtotal	\$27,861.89
^ Claim also appears on Exhibit E to the Twenty-Third Omnibus Claims Objection (Modified Claims)							
3 NORTHERN ENGINE & SUPPLY CO. PO BOX 16285 DULUTH, MN 55816	653 / 42.1	Westmoreland Resources, Inc.	503(b)(9)	\$82.72	Westmoreland Kemmerer, LLC	503(b)(9)	\$82.72
		Westmoreland Resources, Inc.	Unsecured	\$15.90	Westmoreland Kemmerer, LLC	Unsecured	\$15.90
			Subtotal	\$98.62		Subtotal	\$98.62
TOTAL		\$ 29,902.82			TOTAL		\$ 29,902.82

Exhibit C

Late-Filed Claim

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit C - Late Filed

Basis for objection: See paragraph 20 of the Foregoing Objection

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
1 SECURITAS SECURITY SERVICES USA, INC. ATTN: TOM ROSZHART, CREDIT & COLLECTIONS DEPT 4330 PARK TER DRIVE WESTLAKE VILLAGE, CA 91361	7/5/2019	Westmoreland Coal Company	1384 / 558.1	\$ 19,772.38	Claim filed after the Administrative Bar Date of the case.
			TOTAL	\$ 19,772.38	

Exhibit D

Reclassified Claims

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit D - Reclassified Claims

Basis for objection: See paragraph 23 of the Foregoing Objection

NAME	CLAIM# / ECF#	ASSERTED			RECLASSIFIED			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
1 C & E CONCRETE, INC. PO BOX 2547 MILAN, NM 87021	636^ / 38.1	San Juan Coal Company	503(b)(9)	\$13,633.35	San Juan Coal Company	503(b)(9)	\$10,028.56	
		San Juan Coal Company	Unsecured	\$53,115.62	San Juan Coal Company	Unsecured	\$56,720.43	
		Subtotal			\$66,748.97	Subtotal		
Reason: Invoices 77452 and 77453 are for trailer rentals and delivery fees which do not qualify as 503(b)(9) goods. Invoice 71331 includes taxes in the amount of \$458.36 which do not qualify as 503(b)(9) goods.								
^ Claim also appears on Exhibit E to the Twenty-Third Omnibus Claims Objection (Modified Claims)								
2 FRANKS SUPPLY COMPANY, INC. MARIE SEGURA 3311 STANFORD DRIVE NE ALBUQUERQUE, NM 87107	790 / 58.1	San Juan Coal Company	503(b)(9)	\$2,675.48	San Juan Coal Company	503(b)(9)	\$2,666.87	
		San Juan Coal Company	Unsecured	\$13,045.10	San Juan Coal Company	Unsecured	\$13,053.71	
		Subtotal			\$15,720.58	Subtotal		
CRG FINANCIAL LLC/ FRANKS SUPPLY CO INC TRANSFEROR: FRANKS SUPPLY CO INC 100 UNION AVE CRESSKILL, NJ 7626								
Reason: Invoice 2400634 for \$8.61 was received on 9/18/18 which is outside of the 503b9 period under the Bankruptcy Code.								
3 JDFOX LLC DANIEL FOX 9255 STATE HIGHWAY233 KEMMERER, WY 83101	113 / 76.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$17,180.00	Westmoreland Kemmerer, LLC	503(b)(9)	\$15,180.00	
		Westmoreland Kemmerer, LLC	Unsecured	\$2,400.00	Westmoreland Kemmerer, LLC	Unsecured	\$4,400.00	
		Subtotal			\$19,580.00	Subtotal		
Reason: Invoice 1008 includes \$2,000 of services which do not qualify as 503(b)(9) goods under the Bankruptcy Code.								
TOTAL				\$ 102,049.55	TOTAL			\$ 102,049.57

Exhibit E

Modified Claims

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit E - Modified Claims

Basis for objection: See paragraph 24 of the Foregoing Objection

NAME	CLAIM# / ECF#	ASSERTED			MODIFIED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 AIR TECH HEATING AND A/C INC PO BOX 2402 GILLETTE, WY 82717	167^ / 4.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$327.60	Westmoreland Kemmerer, LLC	503(b)(9)	\$327.60
		Westmoreland Kemmerer, LLC	Unsecured	\$704.70	Westmoreland Kemmerer, LLC	Unsecured	\$359.61
			Subtotal	\$1,032.30		Subtotal	\$687.21
Reason: Open liabilities on the company's books and records reflect open invoices 52859 and 52665 for a total amount of 687.21.							
^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)							
2 C & E CONCRETE, INC. PO BOX 2547 MILAN, NM 87021	636^ / 38.1	San Juan Coal Company	503(b)(9)	\$10,028.56	San Juan Coal Company	503(b)(9)	\$10,028.56
		San Juan Coal Company	Unsecured	\$56,720.43	San Juan Coal Company	Unsecured	\$53,573.97
			Subtotal	\$66,748.99		Subtotal	\$63,602.53
Reason: Invoices 75969 and 75970 were paid via EFT number 992430 on 8/31/2018 in the amount of \$3,146.44.							
^ Claim also appears on Exhibit D to the Twenty-Third Omnibus Claims Objection (Reclassified Claims)							
3 HOWARD SUPPLY CO LLC 4100 INTERNATIONAL PLAZA, SUITE 850 FT. WORTH, TX 76109	634^ / 36.1	San Juan Coal Company	503(b)(9)	\$21,530.04	San Juan Coal Company	503(b)(9)	\$115.13
		San Juan Coal Company	Unsecured	\$6,065.62	San Juan Coal Company	Unsecured	\$4,325.33
		Westmoreland Savage Corporation	Unsecured	\$266.23	Westmoreland Savage Corporation	Unsecured	\$266.23
			Subtotal	\$27,861.89		Subtotal	\$4,706.69
Reason: Invoice numbers 50821731, 50821723, 50820202, 50820197, 50820080, 50816924, and 50816579 were paid by EFT number 1001116 on 12/7/2018 in the amount of \$9,338.79.							
Invoice numbers 50807677, 50809457, 50809452, 50811428, 50813223, 50813241, and 50813246 were paid by EFT number 1013085 on 4/12/2019 in the amount of \$13,816.43.							
^ Claim also appears on Exhibit B to the Twenty-Third Omnibus Claims Objection (Incorrect Debtor Claims)							
4 JOY GLOBAL UNDERGROUND MINING, LLC 40 PENNWOOD PL., SUITE 100 WARRENDALE, PA 15086	788 / 56.1	San Juan Coal Company	503(b)(9)	\$46,295.78	San Juan Coal Company	503(b)(9)	\$40,414.24
		San Juan Coal Company	Unsecured	\$146,700.80	San Juan Coal Company	Unsecured	\$105,035.41
			Subtotal	\$192,996.58		Subtotal	\$145,449.65
Reason: Invoice numbers 9406771192, 9406809175, 9406809985, 9406809986, 9406809988, and 9406809989 were paid by EFT number 1002522 on 12/20/2018 in the amount of \$6,855.97.							
Invoice number 9406808820 was paid on 1/11/2019 by EFT number 1004479 in the amount of \$26,884.32							
Invoice numbers 9406809171 and 9406809172 were paid by EFT number 1005971 on 1/25/2019 in the amount of \$3,538.66.							
Invoice number 9406739281 was paid by EFT number 1010044 on 3/8/2019 in the amount of \$1,229.96.							
The invoice support included within the POC does not add up to the total claimed amount of \$192,996.58. The Debtor's books and records reflect a total liability of \$145,449.65.							

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit E - Modified Claims

Basis for objection: See paragraph 24 of the Foregoing Objection

NAME	CLAIM# / ECF#	ASSERTED			MODIFIED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 KING'S CLEANING SERVICE 44517 TR 28 COSHOCKTON, OH 43812	348^/ 157.1	Oxford Mining Company, LLC	Priority	\$0.00	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	\$1,840.00
Reason: The Debtor's books and records reflect a liquidated amount of \$1,840 general unsecured.							
^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)							
6 KOMATSU EQUIPMENT COMPANY 1486 SOUTH DISTRIBUTION DRIVE SALT LAKE CITY, UT84104	920 / 51.1	Westmoreland Kemmerer, LLC	503(b)(9)	\$89,572.04	Westmoreland Kemmerer, LLC	503(b)(9)	\$52,885.82
		Westmoreland Kemmerer, LLC	Unsecured	\$533,259.87	Westmoreland Kemmerer, LLC	Unsecured	\$393,115.63
			Subtotal	\$622,831.91		Subtotal	\$446,001.45
Reason: Invoice number W04882 has been paid by EFT number 999555 on 11/21/2018 in the amount of \$4,412.26.							
Invoice numbers W04560 and R03624 have been paid by EFT number 998178 on 11/9/2018 in the amount of \$45,710.08.							
Invoice number W04755 has been paid by EFT number 1009846 on 3/8/2019 in the amount of \$122,302.28.							
Invoice number W04898 has been paid by EFT number 1008132 on 2/22/2019 in the amount of \$4,316.36.							
Invoice number P10752 has been partially paid by EFT number 1000116 on 11/2/2018 in the amount of \$89.48.							
7 MONTROSE AIR QUALITY SERVICES LLC 3500 COMANCHE RD., NE BLDG. G ALBUQUERQUE, NM 87107-4546	756^/ 321.1	San Juan Coal Company	Secured	\$0.00	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	\$26,875.87
Reason: The Debtor's books and records reflect a liquidated amount of \$26,875.87 general unsecured.							
^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)							
8 THE DITCH COMPANY, LLC 6085 LAKEWOODS LN, FLORA VISTA, NM87415-9616	841^/ 342.1	San Juan Coal Company	Priority	\$0.00	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: The Debtor's books and records reflect a liquidated amount of \$35,432.03 general unsecured.							
^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)							

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit E - Modified Claims

Basis for objection: See paragraph 24 of the Foregoing Objection

NAME	CLAIM# / ECF#	ASSERTED			MODIFIED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
9 UNITED CENTRAL INDUSTRIAL SUPPLY COMPANY, LLC PO BOX 8300 BRISTOL, VA24203	785 / 53.1	San Juan Coal Company	503(b)(9)	\$26,106.68	San Juan Coal Company	503(b)(9)	\$1,033.35
		San Juan Coal Company	Unsecured	\$382.62	San Juan Coal Company	Unsecured	\$382.62
			Subtotal	\$26,489.30		Subtotal	\$1,415.97
Reason: Invoice 1956142 is a post-petition invoice paid on 3/14/2019 by EFT number 1010498 for \$794.69.							
Invoices 1952242, 1952247, 1952251, 1952237, 1956158, 1956108, 1956111, 1956115, 1956117, 1956122, 1956124, 1956125, 1956129, 1956130, 1956133, 1956139, 1956144, 1956147, 1956150, 1956156, 1961537, 1961527, 1961524, 1961520, 1961517 are pre-petition invoices paid via first day motion on 3/8/19 by EFT number 1010142 for \$24,205.21.							
TOTAL				\$ 1,002,108.87*	TOTAL		\$ 726,011.40

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit F

No Liability Contract Claims

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit F - No Liability

Basis for objection: See paragraph 25 of the Foregoing Objection

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
1 KOMATSU FINANCIAL LIMITED PARTNERSHIP VEDDER PRICE PC MITCHELL D. COHEN 1633 BROADWAY31ST FLOOR NEW YORK, NY 10019	12/11/2018	Texas Westmoreland Coal Company	717 / 11.1	\$ 12,882,925.05*	This claim is related to contracts which have been assumed by the debtor, satisfying the claim. Per Article V Section C of the WLB Plan, "All liabilities reflected in the Schedules and any Proof of Claim Filed with respect to an Executory Contract or Unexpired Lease that has been assumed shall be deemed disallowed and expunged, without further notice to or action, order, or approval of the Bankruptcy Court."
2 KOMATSU FINANCIAL LIMITED PARTNERSHIP VEDDER PRICE PC MITCHELL D. COHEN 1633 BROADWAY31ST FLOOR NEW YORK, NY 10019	12/11/2018	Westmoreland Kemmerer, LLC	725 / 40.1	\$ 4,712,982.07	No liability exists on the Debtors books and records. This claim is related to a contract which was assumed and assigned to the buyer of the Kemmerer assets.
3 PACIFICORP OREN HAKER STOEL RIVES, LLP 760 SW NINTH AVE, SUITE3000 PORTLAND, OR 97205	12/12/2018	Westmoreland Kemmerer, LLC	918 / 49.1	Undetermined*	No liability exists on the Debtors books and records. This claim is related to a contract which was assumed and assigned to the buyer of the Kemmerer assets.
4 UINTA COUNTY WYOMING LORETTA R HOWIESON 225 9TH ST EVANSTON, WY82930	3/27/2019	Westmoreland Coal Company	1345 / 543.1	\$ 1,224,510.71	This claim is related to a contract which has been assumed by the debtor, satisfying the claim. Per Article V Section C of the WLB Plan, "All liabilities reflected in the Schedules and any Proof of Claim Filed with respect to an Executory Contract or Unexpired Lease that has been assumed shall be deemed disallowed and expunged, without further notice to or action, order, or approval of the Bankruptcy Court."
5 UINTA COUNTY WYOMING LORETTA R HOWIESON 225 9TH ST EVANSTON, WY82930	4/26/2019	Westmoreland Coal Company	1369 / 543.2	\$ 1,408,235.33	This claim is related to a contract which has been assumed by the debtor, satisfying the claim. Per Article V Section C of the WLB Plan, "All liabilities reflected in the Schedules and any Proof of Claim Filed with respect to an Executory Contract or Unexpired Lease that has been assumed shall be deemed disallowed and expunged, without further notice to or action, order, or approval of the Bankruptcy Court."
TOTAL				\$ 20,228,653.16*	

Exhibit G

Satisfied Claim

Westmoreland Coal Company 18-35672 (DRJ)

Exhibit G - Satisfied Claims

Basis for objection: See paragraph 29 of the Foregoing Objection

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ECF #	CLAIM AMOUNT	REASON FOR SATISFACTION
1	DAVIS GRAHAM AND STUBBS SARA KRAESKI 1550 17TH STREET SUITE 500 DENVER, CO 80202	12/12/2018	18-35676 (DRJ)	Dakota Westmoreland Corporation	877	23.1	\$ 83,468.26	The arbitration underlying this claim has been settled and all amounts claimed have been paid, satisfying this claim.
TOTAL							\$ 83,468.26	