



ENTERED
09/18/2019

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

<p>In re:</p> <p>WESTMORELAND COAL COMPANY, <i>et al.</i>¹</p> <p style="text-align: center;">Debtors.</p>	<p>§</p> <p>§</p> <p>§</p> <p>§</p> <p>§</p> <p>§</p>	<p>Chapter 11</p> <p>Case No. 18-35672 (DRJ)</p> <p>(Jointly Administered)</p>
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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. 2224)

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.

Signed: September 18, 2019



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	

United States Bankruptcy Court
Southern District of Texas

In re:
Westmoreland Coal Company
Westmoreland Texas Jewett Coal Company
Debtors

Case No. 18-35672-drj
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4

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Total Noticed: 179

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Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 20, 2019.

db Daron Coal Company, LLC, 9450 South Maroon Circle, Suite 300, Englewood, CO 80112
db WLB Debtors, Jackson Walker, L.L.P., Patricia B. Tomasco, Houston, TX 77010
aty +Anne Piero-Silagay, Silagy Law Offices, 1225 South Main St., Ste. 1,
North Canton, OH 44720-4247
aty +Anupama Yerramalli, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas,
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aty +Gregory J. Ossi, Venable LLP, 8010 Towers Crescent Drive, Suite 300,
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aty +Janean R. Weber, General Dave Yost, Environmental Enforce, 30 East Broad Street, 25th Floor,
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aty +Laura McCarthy, Morgan Lewis Bockius LLP, One Federal Street, Boston, MA 02110-2003
aty +Leonard Gerson, 200 Constitution Ave. N.W., STE N-4611, Washington, DC 20210-0001
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aty +Todd M. Goren, Morrison Foerster LLP, 250 West 55th Street, New York, NY 10019-0050
aty +Winfield Wilson, Division of Mine Safety and Health, U.S. Department of Labor,
201 12th Street South, Ste. 401, Arlington, VA 22202-5414
cr +Alex J. Sanchez, 2603 Espinoza, Trinidad, CO 81082-3912
cr +Alva Ray Trail, 193 Dusty Miller St., Princeton, WV 24740-7663
cr +American Guarantee and Liability Insurance Company, c/o Duane J. Brescia,
Clark Hill Strasburger, 720 Brazos, Suite 700, Austin, TX 78701-2531
op Baker & Hostetler LLP, SunTrust Center, Suite 2300, 200 South Orange Avenue,
Orlando, FL 32801-3432
intp +Bayou Coal Partners, LLC, Bradley Arant Boulton Cummings LLP, 600 Travis Street, Suite 4800,
Attn: Nathan Graham, Houston, TX 77002-3024
cr +Ben Epifanio Palomino, 537 Railroad Ave, Raton, NM 87740-3222
intp +Bethel J. Brock, 6223 Bear Creek Meadows Drive, Wise, VA 24293-4434
cr Big Horn County, c/o Tara LeDay, PO Box 1269, Round Rock, TX 78680-1269
intp +Bond Safeguard Insurance Company, Philip Eisenberg, 600 Travis, Suite 2800,
Houston, TX 77002-2914
cr +Bridgestone Americas Tire Operations, c/o Waller, 511 Union Street, 27th Fl,
Attn: Blake Roth, Nashville, TN 37219-1733
cr +CRG Financial LLC, 100 Union Avenue, Cresskill, NJ 07626-2141
cr +Carl N Neace, 236 East Lynn Rd, Ranger, WV 25557-7003
cr +Carroll Erickson, 2912 SW Trailside Path, Stuart, FL 34997-9013
cr +Caterpillar Financial Services Corporation, 2120 West End Avenue, Nashville, TN 37203-5341
cr +Colonial American Casualty and Surety Company, c/o Duane J. Brescia, Clark Hill Strasburger,
720 Brazos, Suite 700, Austin, TX 78701-2531
cr CornerStone Education Loan Services, PO Box 145123, Salt Lake City, UT 84114-5123

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cr +Gloria Chavez, 8060 CR 69.1, Trinidad, CO 81082-9716

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intp +Harold Richard Guptill, 790 Legion Street, Craig, CO 81625-1758

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cr +Jim S. Villos, P O Biox 621, Kenimerer, WY 83101-0621

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cr Larry Wharton, 620 N 12th St, Herrin, IL 62948-3226

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cr +Monsanto Company, c/o Husch Blackwell, Attn: Buffey Klein, 1900 N. Pearl, Suite 1800,
Dallas, TX 75201-2467

cr +Monsen Engineering, LLC, c/o Cooley LLP, 1299 Pennsylvania Avenue, NW, Suite 700,
Washington, DC 20004-2431

cr +Montana Department of Environmental Quality, c/o Lynn H. Butler, Husch Blackwell LLP,
111 Congress Avenue, Suite 1400, Austin, TX 78701-4093

intp +Montana State Fund, c/o Kelly Hart & Hallman, 201 Main Street, Suite 2500,
Fort Worth, TX 76102-3129

cr +New Mexico State Land Office, 310 Old Santa Fe Trail, Santa Fe, NM 87501-2708

intp +North American Coal Corporation, c/o Hunton Andrews Kurth LLP, 600 Travis, Suite 4200,
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intp +NorthWestern Corporation, a Delaware Corporation,, 208 N. Montana Ave., Suite 205,
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cr +Oracle America, Inc., Buchalter, a Professional Corporation, c/o Shawn M. Christianson,
55 2nd St. 17th Fl., San Francisco, Ca 94105-3493

cr +PNM Resources, Inc. and Public Services Company of, c/o Annie Catmull, Sanders McGarvey LLP,
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cr +PacifiCorp, c/o Mark E. Hindley, STOEL RIVES LLP, 201 Main St., #1100,
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 intp +Steven Roberts, P.O. Box 4, Kemmerer, WY 83101-0004
 cr +Susan K Marek, 1614 Crestmon, Wharton, TX 77488-3433
 cr +Texas Comptroller of Public Accounts, John Stern, P.O. Box 12548, Austin, TX 78711-2548
 cr +The Crow Tribe of Indians, c/o Barnet B. Skelton, Jr., 815 Walker, Suite 1502,
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 cr The Texas Ad Valorem Taxing Jurisdictions, c/o Tara LeDay, PO Box 1269,
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 cr +Tractor & Equipment Co., Perkins Coie LLP, 1201 Third Avenue, Suite 4900,
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 intp +Trustees of the United Mine Workers of America 199, c/o Morgan, Lewis & Bockius LLP,
 Attn: Crystal Axelrod, 1000 Louisiana Street, Suite 4000, Houston, TX 77002-5048
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 cr +U.S. Bank National Association, as Trustee and Not, Shipman & Goodwin LLP,
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 cr +Virginia Bates Kolle, c/o S Marek, 1614 Crestmont, Wharton, TX 77488-3433
 cr +Virginia Bates Kolle Family Trust, 1614 Crestmont St, Wharton, TX 77488-3433
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 Attn: Jay R. Bender, 1819 Fifth Avenue North, Birmingham, AL 35203-2120
 cr +Western Oilfiled Services Co., dba Rain for Rent, C/O Marc L. Ellison, 2211 Norfolk,
 Ste 510, Houston, TX 77098, UNITED STATES OF AMERICA 77098-4048
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Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

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 9540 South Maroon Circle, Suite 300, Englewood, Co 80112
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 9540 South Maroon Circle, Suite 300, Englewood, CO 80112

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9540 South Maroon Circle, Suite 300, Englewood, co 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 Westmoreland Mining LLC,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23
Westmoreland North Carolina Power, LLC, 9540 South Maroon Circle, Suite 300,
Englewood, Co 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 Westmoreland Partners,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 Westmoreland Power, Inc.,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 Westmoreland Resource Partners, LP,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 Westmoreland Resources GP, LLC,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 Westmoreland Resources, Inc.,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23
Westmoreland San Juan Holdings, Inc., 9540 South Maroon Circle, Suite 300,
Englewood, Co 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 Westmoreland San Juan, LLC,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 Westmoreland Savage Corporation,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

db E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23
Westmoreland Texas Jewett Coal Company, 9540 South Maroon Circle, Suite 300,
Englewood, CO 80112

dbpos E-mail/Text: legal@westmoreland.com Sep 18 2019 21:32:23 WRI Partners, Inc.,
9540 South Maroon Circle, Suite 300, Englewood, CO 80112

aty +E-mail/Text: ccooper@mooneygreen.com Sep 18 2019 21:35:05 Diana Bardes,
Mooney, Green, Saindon, Murphy & Welch, 1920 L Street, N.W., Suite 400,
Washington, DC 20036-5041

aty +E-mail/Text: sst@lawtoll.com Sep 18 2019 21:32:18 Sheldon S Toll,
Law Office of Sheldon S. Toll PLLC, 29580 Northwestern Hwy., Suite 1000,
Southfield, MI 48034-1031

cr E-mail/Text: houston_bankruptcy@LGBS.com Sep 18 2019 21:34:28 Harris County,
Linebarger Goggan Blair & Sampson LLP, C/O John P. Dillman, PO Box 3064,
Houston, TX 77253-3064

cr +E-mail/Text: stephen@youtzvaldez.com Sep 18 2019 21:32:19
International Union of Operating Engineers, Local, c/o Youtz & Valdez PC,
900 Gold Avenue SW, Albuquerque, NM 87102-3043

cr +E-mail/Text: TRD-bankruptcyunit@state.nm.us Sep 18 2019 21:33:44
New Mexico Taxation and Revenue Department, P.O. Box 8575, Albuquerque, NM 87198-8575

cr E-mail/Text: pat@pmfpc.com Sep 18 2019 21:34:54 United Mine Workers of America,
c/o Patrick M. Flynn, P.C., 1225 North Loop W, STE 1000, Houston, TX 77008-1775
TOTAL: 42

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

aty The WMLP Debtors and the Conflicts Committee of th
aty Vedder Price P.C.
cr A. Harper
cr ACE American Insurance Company
cr ACE Insurance Company of Texas
cr ACE Property & Casualty Insurance Company
intp Andrew Skillin
intp Ankura Trust Company, LLC
intp Anthony Winder
intp Argonaut Insurance Company
cr Avista Corporation
cr B. Grannon
cr Benjamin J. Smith

District/off: 0541-4

User: emiller
Form ID: pdf002Page 5 of 6
Total Noticed: 179

Date Rcvd: Sep 18, 2019

***** BYPASSED RECIPIENTS (continued) *****

cr Bob Post
 intp Brett Grunig
 intp Brian Nelson
 cr Brian Post
 intp CCU Coal and Construction LLC
 intp CIBC Bank USA
 intp Calder Lutz
 cr Canadian Imperial Bank of Commerce
 intp Charles M. Hunzie
 cr Chevron Products Company, a division of Chevron U.
 cr Christopher K Seglem
 cr Chrystella Montoya
 cr Chubb Insurance Company of Canada
 cr City of Dover, Ohio
 op Claims Administrator Cullen Speckhart
 intp Clarson Moore
 cr Claud E Onrada
 intp Claudia Ourada
 intp Clint Bowen
 op Coal Act Retirees Committee
 intp Connie Gunter
 cr Conveyors & Equipment, Inc.
 intp David Auilg
 intp Dower Rolex
 sp Drinker Biddle & Reath LLP
 intp Eddie W Gomez
 intp Emily Oddino
 intp Epsilon Palomins
 inre Ethel Nadine Mead, Trust
 cr Evan Pargeon
 cr Everly I Silva, Sr.
 cr Federal Insurance Company
 cr First Surety Corporation
 cr Floyd Cozort
 cr GT Nix Construction, Inc.
 intp Gary Biebinger, Jr.
 cr Genesis Alkali, LLC
 intp Gilbert Remmal
 cr Great Northern Insurance Company
 intp Great Northern Properties L.P.
 cr HYG Financial Services, Inc. fka NMHG Financial Se
 cr Henry Moore
 intp Hopedale Mining LLC
 cr Illinois Union Insurance Company
 cr J. Carano
 cr J. Collins
 cr James Cardill, Birdstone Gap, VT
 intp James W Barker
 intp Jason B Chandler
 intp Jason K.
 intp John B. McKnight, IV
 intp John Beachler
 intp Johnny L. Cantor
 intp Joni Henderson
 cr K. Dixon
 intp Kathleen Plaistd
 intp Kevin L.
 intp Kilgore Company
 cr Kinder Morgan Utopia LLC
 cr L. Boone
 intp Larry Kennedy
 cr Lenders and Ad Hoc Noteholders
 intp Les Rex
 cr M. Baisden
 intp MKiall
 cr MLP Ad Hoc Group
 intp Mar-Bow Value Partners, LLC
 cr Marie Crum
 consult McKinsey Recovery & Transformation Services U.S.,
 intp Mickil Klinginbury
 cr Mine Safety and Health, US Department of Labor
 cr Montana Dakota Utilities Co.
 cr Montana Department of Natural Resources and Conser
 cr Montana Department of Revenue
 intp Moody's Investors Service, Inc.
 cr NRG Texas Power LLC
 intp Natural Resource Partners L.P.
 intp Navakai, Inc
 intp Neil L Argyle

District/off: 0541-4

User: emiller
Form ID: pdf002Page 6 of 6
Total Noticed: 179

Date Rcvd: Sep 18, 2019

***** BYPASSED RECIPIENTS (continued) *****

cr Nelson Brothers Mining Services, LLC
 cr Norman R. Mestos
 intp North Dakota Public Service Commissio
 cr Northwest Colstrip Owners (NWCO)
 intp Ohio Department of Natural Resources
 intp Ohio Environmental Protection Agency
 cr Ohio Machinery Co. ("Ohio Cat") and OMCO Leasing C
 cr Paul Buchanan
 cr Pension Benefit Guaranty Corporation
 cr Portland General Electric Company
 consult PricewaterhouseCoopers LLP
 cr Prudential Retirement Insurance and Annuity Company
 cr Puget Sound Energy, Inc.
 intp Robert Huff
 cr Robert McLaughlin
 cr Robert T Sanchez
 cr Rock Springs Royalty Company LLC
 cr Ronald Crum
 intp Samoa Hale Jordan
 cr San Juan County Museum Association
 intp State of Montana, Department of Revenue
 intp State of Ohio
 cr Stephanie Crum
 cr Talen Montana, LLC
 cr Tenaska Power Services Co.
 intp Thayne Christensen
 crcm The Official Committee of Unsecured Creditors
 cr The Sierra Club
 intp The WMLP Debtors, US
 cr Todd Manring
 intp Tom Price
 cr Travelers Casualty and Surety Company of America
 intp Tyler Hysell
 cr U.S. Bank National Association
 cr United States Department of Labor
 cr United States Department of the Interior
 cr United States Secretary of Labor
 cr United States of America
 intp Verdie Winder
 intp Virgil Kent Service
 intp WPP LLC
 cr Wagner Equipment Co.
 cr Westchester Fire Insurance Company
 cr Westchester Surplus Lines Insurance Company
 intp Western Organization of Resource Councils
 cr Wheeler Machinery Co.
 intp Whitney Garrett
 cr Wilmington Savings Fund Society, FSB
 intp Wyoming Office of State Lands and Investments
 intp* +G. R. Peart, P.O. Box 114, Randolph, UT 84064-0114

TOTALS: 141, * 1, ## 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
 USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Sep 20, 2019

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 18, 2019 at the address(es) listed below:
 NONE.

TOTAL: 0