

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

In re:	§	
	§	Chapter 11
WESTMORELAND COAL COMPANY, <i>et al.</i> ¹	§	Case No. 18-35672 (DRJ)
	§	
Debtors.	§	(Jointly Administered)
	§	Re: ECF No. 2318

CERTIFICATE OF NO OBJECTION

Pursuant to the *Procedures for Filing Omnibus Claims Objections* (the “**Claims Procedures**”) [ECF No. 1546],² the Claims Administrator of the WLB Liquidating Trust and her undersigned counsel certify as follows:

1. On September 6, 2019, the WLB Liquidating Trust filed its *Twenty-Sixth Omnibus Objection To Certain (A) Incorrect Debtor Claims, (B) Amended Claims, (C) Substantive Duplicate Claims, (D) Modified Claims, and (E) No Liability Claims* (the “**Objection**”) [ECF No. 2318].

2. The deadline for parties to file and serve responses to the relief requested in the Objection was October 7, 2019 (the “**Response Deadline**”).

3. The Claims Procedures provide that absent reaching an agreement resolving the Objection to a claim, failure to timely file and serve a response as set forth in the Claims Procedures may result in the Court granting the Objection without further notice or hearing.

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 not otherwise defined herein shall have the meaning ascribed to them in the Claims Procedures.

4. The Claims Administrator received one informal response from Moody's Investors Service, Inc. ("**Moody's**"), which holds a general unsecured claim in the amount of \$140,625.00 (Proof of Claim No. 1047) ("**Moody's Claim**"). The WLB Liquidating Trust and Moody's resolved the Objection as to Moody's Claim, agreeing that Moody's Claim should be allowed as filed.

5. To the best of the undersigned's knowledge, no other response to the Objection has been (a) filed with the Court on the docket of the above-captioned chapter 11 cases or (b) served on WLB Liquidating Trust, the Claims Administrator or her counsel.

6. It is, therefore, respectfully requested that the order, attached hereto as **Exhibit 1**, sustaining the Objection as to all claims reflected on the schedules appended thereto (and modified to remove Moody's Claim) be entered at the earliest convenience of the Court.

October 11, 2019

/s/ Cullen D. Speckhart

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*Claims Administrator of the WLB Liquidating
Trust*

-and-

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Counsel to Claims Administrator of the WLB
Liquidating Trust

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of October, 2019, a true and correct copy of the foregoing was sent via the Court's CM/ECF electronic notification system to all parties requesting service through the same.

/s/ Cullen Speckhart

Cullen Speckhart

EXHIBIT 1

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

In re:

WESTMORELAND COAL COMPANY, *et al.*,³

Debtors.

Chapter 11

Case No.: 18-35672 (DRJ)

(Jointly Administered)

**ORDER SUSTAINING WLB LIQUIDATING TRUST'S TWENTY-SIXTH OMNIBUS
OBJECTION TO CERTAIN (A) INCORRECT DEBTOR CLAIMS, (B) AMENDED
CLAIMS, (C) SUBSTANTIVE DUPLICATE CLAIMS, (D) MODIFIED CLAIMS, AND
(E) NO LIABILITY CLAIMS**

(Relates to ECF No. 2318)

Upon the objection (the "Objection")⁴ of the WLB Liquidating Trust for entry of an order (this "Order") sustaining the WLB Liquidating Trust's Twenty-Sixth 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

³ 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.

⁴ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.

interests of the above-captioned WLB Debtors⁵ and the WMLP Debtors⁶ (collectively, with the WLB Debtors, the “Debtors”) estates, their creditors, and other parties in interest; and this Court having found that the WLB Liquidating 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 basis 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 forth herein.
2. Each Incorrect Debtor Claims identified on Exhibit A attached to this Order is amended and modified to the extent set forth on Exhibit A.
3. Each Amended Claim identified on Exhibit B attached to this Order is disallowed and expunged to the extent set forth on Exhibit B.
4. Each Duplicate Claim identified on Exhibit C attached to this Order is disallowed and expunged to the extent set forth on Exhibit C.
5. Each Modified Claim identified on Exhibit D attached to this Order is disallowed and expunged to the extent set forth on Exhibit D.
6. Each No Liability Claim identified on Exhibit E attached to this Order is disallowed and expunged to the extent set forth on Exhibit E.

⁵ “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”).

⁶ 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.

7. 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.

8. 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.

9. 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 WLB Liquidating Trust's rights 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 WLB Liquidating Trust's rights under the Bankruptcy Code or any other applicable law.

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

11. The WLB Liquidating Trust is authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

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

Dated: _____
Houston, Texas

DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Westmoreland Coal Company 18-35672 (DRJ)
Incorrect Debtor
Exhibit A

	NAME	DATE FILED	CLAIM #	ECF CLAIM #	ASSERTED		MODIFIED	
					DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
1	CHEVRON PRODUCTS CO MICHAEL L. ARMSTRONG 6001 BOLLINGER CANYON RD SAN RAMON, CA 94583	7/1/2019	1383	557.1	Westmoreland Coal Company	\$ 2,630,880.00	Westmoreland Kemmerer, LLC	\$2,630,880.00
2	CLEARFORK TRUCKING INC 45640 OLD HOPEDALE RD CADIZ, OH 43907	6/13/2019	1379	556.1	Westmoreland Coal Company	\$ 84,178.00	Oxford Mining Company, LLC	\$84,178.00
3	CRAVAT COAL COMPANY P.O. BOX 246 CADIZ, OH 43907	10/16/2018	53	1.1	Westmoreland Coal Company	\$ 107,727.66*	Oxford Mining Company, LLC	\$107,727.66*
4	HOPEDALE MINING LLC FROST, BROWN, TODD LLC ADAM R. KEGLEY, ESQ. 250 WEST MAIN STREET, SUITE 2800 LEXINGTON, KY 40507	12/10/2018	639	4.1	WCC Land Holding Company, Inc.	\$ 125,379.74	Buckingham Coal Company, LLC	\$125,379.74
5	K AND S SHUGART FARMS FAMILY LTD PARTNERSHIP J. MATTHEW FISHER, ESQ. 17 SOUTH HIGH STREET SUITE 1220 COLUMBUS, OH 43215	12/12/2018	868	369.1	Westmoreland Coal Company	Undetermined*	Oxford Mining Company, LLC	Undetermined*
6	NAVAKAI INC 19 S TEJON ST STE 400 COLORADO SPRINGS, CO 80903	5/20/2019	1374	10.3	Western Energy Company	\$ 2,638.86	Westmoreland Kemmerer, LLC	\$2,638.86
7	ULINE SHIPPING SUPPLIES 12575 ULINE DRIVE PLEASANT PRAIRIE, WI 53158	12/12/2018	1224	495.1	Westmoreland Coal Company	\$ 1,658.51	Texas Westmoreland Coal Company	\$1,658.51
8	WYOMING WATER DEVELOPMENT COMMISSION 6920 YELLOWTAIL ROAD CHEYENNE, WY 82002	10/29/2018	32	29.1	Westmoreland Coal Company	Undetermined*	Westmoreland Kemmerer, LLC	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit B

Westmoreland Coal Company 18-35672 (DRJ)
Amended Claims
Exhibit B

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	MAGNITUDE SOFTWARE, INC. 515 CONGRESS AVENUE SUITE 1510 AUSTIN, TX 78701	11/29/18	Westmoreland Coal Company 18-35672 (DRJ)	189/ 108.1	\$ 5,076.00	MAGNITUDE SOFTWARE, INC. 515 CONGRESS AVENUE SUITE 1510 AUSTIN, TX 78701	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	830/ 108.2	\$ 84,800.00	
^ Claim also appears on Exhibit A to the Twenty-Seventh Omnibus Claims Objection (No Liability Claims)											
2	MINE SAFETY AND HEALTH ADMINISTRATION (MSHA) WINFIELD WILSON O/B/O MSHA 201 12TH ST SOUTH SUITE 401 ARLINGTON, VA 22202-5450	04/03/19	Westmoreland Coal Company 18-35672 (DRJ)	1347/ 544.1	\$ 209,594.40	MINE SAFETY AND HEALTH ADMINISTRATION (MSHA) WINFIELD WILSON O/B/O MSHA 201 12TH ST SOUTH SUITE 401 ARLINGTON, VA 22202-5450	04/25/19	Westmoreland Coal Company 18-35672 (DRJ)	1370/ 553.1	\$ 107,841.00	
3	NAVAKAI INC 19 S TEJON ST STE 400 COLORADO SPRINGS, CO 80903	01/23/19	Western Energy Company 18-35688 (DRJ)	1271/ 10.2	\$ 12,504.14	NAVAKAI INC 19 S TEJON ST STE 400 COLORADO SPRINGS, CO 80903	05/20/19	Western Energy Company 18-35688 (DRJ)	1374/ 10.3	\$ 2,638.86	
Total					\$ 227,174.54	Total					\$ 195,279.86

Exhibit C

Westmoreland Coal Company 18-35672 (DRJ)
 Substantive Duplicate Claims
 Exhibit C

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	AARON LAPP 512 FIRST AVE. NE BEULAH, ND 58523	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	592/ 247.1	\$ 10,850.00	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
2	ABIGAIL P. VAN ALSTYNE 5484 BULL RUN DRIVE BIRMINGHAM, AL 35210	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	862/ 363.1	\$ 27,555.13	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
3	ALVA TRAIL MOUNTAIN STATE JUSTICE, INC. SAMUEL B. PETSONK 223 PRINCE STREET BECKLEY, WV 25801	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	852/ 353.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
4	AUBREY WILSON P.O. BOX 1018 NORTON, VA 24273	12/04/18	Westmoreland Coal Company 18-35672 (DRJ)	327/ 142.1	\$ 990.00*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
Substantive Duplicate Claims
Exhibit C

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
5 BETHEL J. BROCK 6223 BEAR CREEK MEADOWS DRIVE WISE, VA 24293	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	667/ 282.1	\$ 990.10*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
6 BEVERLY TATUM SHARP 5024 SHOWDOWN LN GRAND PRAIRIE, TX 75052	12/19/18	Westmoreland Coal Company 18-35672 (DRJ)	1173/ 475.1	\$ 5,218.72	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
7 CHARLES R. DENNISON 6001 OLD WOODWAY RD. JONESVILLE, VA 24277	12/06/18	Westmoreland Coal Company 18-35672 (DRJ)	480/ 202.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
8 CHARLES R. DORTON 352 NORWOOD LN GATE CITY, VA 24251	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	668/ 283.1	\$ 990.10*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
 Substantive Duplicate Claims
 Exhibit C

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
9 CHESTER ROBINETTE C/O FRANKIE ROBINETTE PO BOX 968 NORTON, VA 24273	12/06/18	Westmoreland Coal Company 18-35672 (DRJ)	479/ 201.1	\$ 660.10	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
10 DONALD RUTHERFORD 203 WILSON STREET APPALACHIA, VA 24216	12/06/18	Westmoreland Coal Company 18-35672 (DRJ)	481/ 203.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
11 EDWARD A HOSEY BOX 313 MINDEN, WV 25879	12/11/18	Westmoreland Coal Company 18-35672 (DRJ)	1014/ 396.1	\$ 990.10*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
12 FRED FRAYSIER LORING JUSTICE PLLC LORING JUSTICE, ESQ. 11911 KINGSTON PIKE, SUITE 201 KNOXVILLE, TN 37934	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	863/ 364.1	\$ 200,000.00	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
 Substantive Duplicate Claims
 Exhibit C

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
13 GEORGE HUBBARD ABIGAIL P. VAN ALSTYNE 5484 BULL RUN DRIVE BIRMINGHAM, AL 35210	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	858/ 359.1	\$ 51,520.00	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
14 GERALD W MABE 4023 HIGHWAY 92 RUTLEDGE, TN 37861	12/11/18	Westmoreland Coal Company 18-35672 (DRJ)	1016/ 398.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
15 HAROLD E. CRAFT 1640 ARTESIAN RD. BIG STONE GAP, VA 24219	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	662/ 277.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
16 HUBERT GIBSON 5049 KENT JET ROAD APPALACHIA, VA 24216	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	683/ 298.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
Substantive Duplicate Claims
Exhibit C

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
17 JAMES F HOLLY 210 VAGLIO AVENUE FAYETTEVILLE, WV 25840	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	589/ 244.1	\$ 660.10*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
18 JAMES R. RAMSEY 4725 ROBERT C BYRD DRIVE BECKLEY, WV 25801	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	596/ 251.1	\$ 660.10*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
19 JESSEE L HICKS 9314 HUNTERS VLY RD W DUFFIELD, VA 24244	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	833/ 334.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
20 JUDY IRENE BORINO PO BOX 113 DIAMONDVILLE, WY 83116	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	870/ 371.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
 Substantive Duplicate Claims
 Exhibit C

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
21 KENNETH D. DORTON 3745 RATCLIFFE RD. BIG STONE GAP, VA 24219	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	679/ 294.1	\$ 990.10	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
22 KENNETH L. ATKINS C/O CHARLOTTE ATKINS 1933 DERBY ROSD APPALACHIA, VA 24216	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	477/ 199.1	\$ 660.10	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
23 LARRY KILGORE PO BOX 1251 COEBURN, VA 24230	12/06/18	Westmoreland Coal Company 18-35672 (DRJ)	483/ 205.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
24 LEE R. WELLS 176 ANNIES DRIVE DUFFIELD, VA 24244	12/03/18	Westmoreland Coal Company 18-35672 (DRJ)	285/ 121.1	\$ 26,865.90	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
 Substantive Duplicate Claims
 Exhibit C

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
25 MARGARET MIDKIFF BUCHKO 306 99TH STREET MARMET, WV 25315	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	859/ 360.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
26 NAPOLEON A. LACRUE 1325 SAN LUIS STREET TRINIDAD, CO 81082	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	857/ 358.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
27 RUFUS H. BARNETT 2948 IMBODER RD. APPALACHIA, VA 24216	12/04/18	Westmoreland Coal Company 18-35672 (DRJ)	326/ 141.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
28 SARAH CARROLL TIMOTHY C MACDONNELL/BLACK LUNG CLINIC 1 E DENNY CIRCLE, ROOM 106 LEXINGTON, VA 24450	12/07/18	Westmoreland Coal Company 18-35672 (DRJ)	429/ 186.1	\$ 666.10*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
 Substantive Duplicate Claims
 Exhibit C

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
29 SYLVIA HAMPTON (WIDOW) JOHN CLINE PO BOX 47 PINEY VIEW, WV 25906	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	938/ 381.1	\$ 660.10*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
30 THELMA FORREN 2321 ANJEAN RD RUPERT, WV 25984	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	865/ 366.1	\$ 445.16*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
31 WILLIAM B. LEGG P.O. BOX 61 QUINWOOD, WV 25981	12/13/18	Westmoreland Coal Company 18-35672 (DRJ)	1136/ 443.1	\$ 990.10	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
32 WILLIAM HARRIS 123 PORTERFIELD LANE BECKLEY, WV 25801	12/10/18	Westmoreland Coal Company 18-35672 (DRJ)	684/ 299.1	\$ 990.10*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Westmoreland Coal Company 18-35672 (DRJ)
 Substantive Duplicate Claims
 Exhibit C

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #/ ECF #	CLAIM AMOUNT
33 WILLIAM RICHMOND MOUNTAIN STATE JUSTICE, INC. SAMUEL B. PETSONK, ESQ. 223 PRINCE STREET BECKLEY, WV 25801	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	853/ 354.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*
34 WILLIE COLLINS DOROTHY COLLINS 2540 MAYBROOK CROSSING DR RALEIGH, NC 27610	12/12/18	Westmoreland Coal Company 18-35672 (DRJ)	847/ 348.1	Undetermined*	US DEPT OF LABOR OFFICE OF WORKERS' COMPENSATION PROGRAMS DIVISION OF COAL MINE WORKERS' COMPENSATION 200 CONSTITUTION AVE NW RM N-2119 WASHINGTON, DC 20009	04/05/19	Westmoreland Coal Company 18-35672 (DRJ)	1353/ 546.1	Undetermined*

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit D

Modified Claims

Exhibit D

NAME	CLAIM# / ECF#	ASSERTED			MODIFIED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 GEOMAT INC MATTHEW CRAMER 915 MALTA AVE FARMINGTON, NM 87401	45^ / 6.1	San Juan Coal Company	Unsecured	\$13,120.06*	San Juan Coal Company	Unsecured	\$13,120.06
Reason: The Debtor's books and records reflect a liquidated amount of \$13,120.06 general unsecured.							
^ Claim also appears on Exhibit A to the Fifteenth Omnibus Claims Objection (Reclassified Claims)							
2 JAMES J YURASEK 9760 ECHOVIEW CT PICKERINGTON, OH 43147	1184 / 54.1	Buckingham Coal Company, LLC	Unsecured	\$194.40*	Buckingham Coal Company, LLC	Unsecured	\$194.40
Reason: The Debtor's books and records reflect a liquidated liability of \$194.40 general unsecured.							
3 JOSEPH J YURASEK JR 1244 VILLA OAKS CT GAHANNA, OH 43230	1050 / 48.1	Buckingham Coal Company, LLC	Unsecured	\$194.40*	Buckingham Coal Company, LLC	Unsecured	\$194.40
Reason: The Debtor's books and records reflect a liquidated liability of \$194.40 general unsecured.							
4 NEW JERSEY UNCLAIMED PROPERTY DIVISION PO BOX 214 TRENTON, NJ 08625	1040 / 422.1	Westmoreland Coal Company	Unsecured	Undetermined*	Westmoreland Coal Company	Unsecured	\$31.49
Reason: The Debtor's books and records reflect escheated property in the amount of \$31.49 owed to New Jersey.							
TOTAL				\$ 13,508.86*	TOTAL		\$ 13,540.35

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit E

No Liability
 Exhibit E

NAME	DATE FILED	DEBTOR	CLAIM # / ECF #	CLAIM AMOUNT	REASON FOR DISALLOWANCE
1 BHP BILLITON NEW MEXICO COAL, INC. MODRALL SPERLING LAW FIRM PAUL M. FISH PO BOX 2168 ALBUQUERQUE, NM 87103	12/11/2018	Westmoreland Coal Company	749 / 314.1	Undetermined*	No liability exists on the Debtor's books and records. This litigation matter involved the Debtor up until December 2018, when the Debtor was dismissed by the Plaintiff.
2 BRADKEN, INC. 12200 NW AMBASSADOR DR., STE. 647 KANSAS CITY, MO 64163	12/5/2018	Western Energy Company	452 / 27.1	\$ 56,391.66	No liability exists on the Debtor's books and records. Invoice number 16622-001 has been paid via payment number 999415 on 11/19/18 in the amount of \$5,000. Invoice numbers 16684-001 and 16712-001 have been paid via payment number 1000389 on 11/30/18 in the amount of \$6,126.83. Invoice number 16869-001 has been paid via payment number 1002916 on 12/28/18 in the amount of \$519 Invoice number 16940-001 has been paid via payment number 1003999 on 1/03/19 in the amount of \$8,248.06. Invoice numbers 16544-01 and 16538-01 have been paid via payment number 1004068 on 1/04/19 in the amount of \$8,567.10. Invoice numbers 16557-001 and 16556-001 have been paid via payment number 1006737 on 2/01/19 in the amount of \$6,350. Invoice number 16622-001 FREIGHT has been paid via payment number 1012555 on 4/05/19 in the amount of \$148.58. The remaining claimed amounts are related to consigned inventory owned by Bradken, Inc. and any inventory used by the Debtor is billed and paid.
3 CATERPILLAR FINANCIAL SERVICES CORPORATION 2120 WEST END AVENUE NASHVILLE, TN 37203	1/1/2019	Westmoreland Mining LLC	1215 / 3.2	\$ 5,070,975.83	No liability exists on the Debtor's books and records. This claim is related to a rejected guaranty of leases and contracts with Western Energy Company which have been assumed by the debtors.
4 CATERPILLAR FINANCIAL SERVICES CORPORATION 2120 WEST END AVENUE NASHVILLE, TN 37203	12/6/2018	Westmoreland Coal Company	375^ / 185.1	\$ 9,475,142.57	No liability exists on the Debtor's books and records. This claim is related to a rejected guaranty of leases and contracts with Western Energy Company as well as Texas Westmoreland Coal Company and Westmoreland Mining LLC, which have been assumed by the debtors.

^ Claim has been withdrawn by the claimant at Docket No. 2353

No Liability
 Exhibit E

5	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	12/4/2018	Dakota Westmoreland Corporation	301 / 3.2	Undetermined*	No liability exists on the Debtor's books and records on account of federal withholding taxes for the periods ending 12/31/2012 through 12/31/2017.
6	FIRST INTERSTATE BANK PO BOX 30918 BILLINGS, MT 59116	5/22/2019	Westmoreland Coal Company	1375 / 425.2	\$ 0.00	No Liability exists on the Debtor's books and records.
7	FIRST INTERSTATE BANK PO BOX 30918 BILLINGS, MT 59116	5/22/2019	Westmoreland Coal Company	1376 / 426.2	\$ 0.00	No liability exists on the Debtor's books and records.
8	FIRST INTERSTATE BANK PO BOX 30918 BILLINGS, MT 59116	5/22/2019	Westmoreland Coal Company	1377 / 427.2	\$ 0.00	No liability exists on the Debtor's books and records.
9	HOLT TEXAS LTD DBA HOLT CAT AND DBA HOLT RENTAL SVC ZACHARY J FANUCCHI 700 N SAINT MARYS ST., SUITE 1825 SAN ANTONIO, TX 78205	12/12/2018	Texas Westmoreland Coal Company	967 / 22.1	\$ 156,473.22	No liability exists on the Debtor's books and records. This claim is for consigned inventory owned by Holt CAT and any inventory used by the Debtor is billed and paid.
10	HOLT TEXAS LTD. DBA HOLT CAT AND DBA HOLT RENTAL SERVICES ZACHARY J. FANUCCHI 700 N SAINT MARY'S ST., SUITE 1825 SAN ANTONIO, TX 78205	12/12/2018	Texas Westmoreland Coal Company	903 / 15.1	\$ 156,473.22	No liability exists on the Debtor's books and records. This claim is for consigned inventory owned by Holt CAT and any inventory used by the Debtor is billed and paid.
11	OTTER TAIL POWER COL, MONTANA-DAKOTA UTILITIES CO., NORTHERN MUNICIPAL POWER AGENCY & NORTHWESTERN E/TODD E ZIMMERMAN 200 SOUTH SIXTH STREET, STE.4000 MINNEAPOLIS, MN 55402	12/12/2018	Dakota Westmoreland Corporation	876 / 22.1	\$ 1,051,199.00	No liability exists on the Debtor's books and records. The matter related to this claim involved an arbitration between the Debtor and Ottetail Power Company regarding the treatment of business interruption proceeds applicable to an agreement between the parties. The Debtor won the arbitration and Ottetail paid the amount due. Accordingly, there is no open claim against the Debtor.
12	PUBLIC SERVICE COMPANY OF NEW MEXICO LAW DEPARTMENT ALVARADO SQUARE ALBUQUERQUE, NM 87158	12/11/2018	Westmoreland Coal Company	753 / 318.1	Undetermined*	No liability exists on the Debtor's books and records. This action involved the Debtor up until December 2018, when the Debtor was dismissed by the Plaintiff.

* - Indicates claim contains unliquidated and/or undetermined amounts

No Liability
 Exhibit E

13	SIERRA CLUB C/O PETER MORGAN 1536 WYNKOOP STREET, SUITE 200 DENVER, CO 80202	12/7/2018	San Juan Coal Company	532 / 32.1	Undetermined*	The Debtor's books and records reflect no liability relating to this litigation. This matter relates to a Consent Decree executed between Sierra Club and Public Service Company of New Mexico. The Debtor is not a party to the Consent Decree, but was included in the matter because the Consent Decree requires water monitoring and evaluation of water quality which could reasonably involve the Debtor's land. There are no damages against the Debtor and, therefore, no claim directly against the Debtor.
TOTAL					\$ 15,966,655.50*	

* - Indicates claim contains unliquidated and/or undetermined amounts