Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate Instructions.

OMB No. 1545-2224

Part I Reporting Is	suer				
1 Issuer's name		2 Issuer's employer identification number (EIN) 23-1128670 5 Email address of contact			
ă.					
Westmoreland Coal Compa 3 Name of contact for addit					
O Hame of contact for addi	uona imormauon	5 Email address of contact			
Russell Werner 855-922-6463			855-922-6463	rwerner@westmoreland.com	
6 Number and street (or P.0	O. box if mail is not	7 City, town, or post office, state, and Zip code of contact			
9540 S. Maroon Circle #200		Englewood, CO 80112			
8 Date of action		9 Class	sification and description		
See Part II, #14 10 CUSIP number	11 Serial number(Preferre		Ido Account www.bay(a)	
10 COSIP number	11 Senai number(8)	12 Ticker symbol	13 Account number(s)	
960878304			WLBPZ	3	
	nal Action Attac	h additional		e back of form for additional questions.	
				e against which shareholders' ownership is measured for	
the action ► NOTE: A		****			
			nyable on January 1, 2014 to	holders of record as of December 20, 2013 on its	
Preferred Stock.					
THIS RETURN IS AMENDED	TO REFLECT THE	E FACT THAT	THE DIVIDENDS DESCRIB	ED ABOVE CONSTITUTE	
A NON-DIVIDEND DISTRIBU	TION FOR FEDER	AL INCOME	TAX PURPOSES.		
				et a representation of the second of the sec	
45 Describe the guantitativ	a affact of the avec	nizational acti	lan an the beels of the securit	he la the hande of a LLC toyonyan an an adjustment may	
15 Describe the quantitativ share or as a percentag		nizational act	ion on the dasis of the securi	ty in the hands of a U.S. taxpayer as an adjustment per	
The cash dividends declared		as non-divid	land distributions for federa	l income tay nurgoses	
The amount per preferred sh		as Horr-unvio	iena distributions for federa	ii iiicoine tax purposes.	
The amount per preferred si	1010 13 92.120,				
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	of the change in b	asis and the c	data that supports the calcula	tion, such as the market values of securities and the	
váluation dates ▶					
The change in the stockhold					
accumulated or current earn		'E&P"). The	amount not coming from ac	cumulated or current E&P	
is a non-dividend distributio	n.				
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Form 893		v. 12-2011)	Page 2
Part l	U	Organizational Action (continued)	
		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based	-
IRC Sec	ctions	301(c)(1), 301(c)(2), and Sect 301(c)(3)	
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18 Ca	an an	y resulting loss be recognized? ▶	
		ment of the distribution needs to be determined by each shareholder in consultation with his/her	r tax advisor
THE UN	trout	THOM STATE GLOBING TO COLO TO SECURITION OF COOR STORY OF COLOR MANAGES THAT THOMAS	tox duvisor.
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		TO BE TO THE ACCUMULATION OF STREET AND STREET WAS ASSESSED.	
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19 Pr	ovide	any other information necessary to implement the adjustment, such as the reportable tax year ▶	
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	Unde	r penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements	and to the best of my knowledge and
- 1	belief	, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prep	parer has any knowledge.
Sign			
Here	Signa	nture > Date > 12	18-14
	Oigite	Date: 10	
1	Print	your name ► Russell Werner Title ► Coro	acate Controller
Paid		Print/Type preparer's name Preparer's signature Date	Check ☐ if PTIN
Prepa	Y0"	Tamara Rash Hamara Prasc 12/16/14	self-employed P00798670
Use O		Firm's name ► Experis Finance US LLC	Firm's EIN ▶ 39-1929719
038 U	iny	Firm's address ► 1125 Seventeenth Street, Denver, CO 80202	Phone no. 303-256-3150
Send Fo	rm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Og	