

Political Contributions Policy

Philosophy

Westmoreland Coal Company (the “Company”) is committed to being a responsible corporate citizen, to ensuring compliance with the letter and spirit of the law and to promoting disclosure and accountability regarding political contributions and expenditures. As such, the Company does not make political contributions to political parties, candidates for public office or political organizations.

While Company employees may participate as individual citizens in the political process, decisions to do so are entirely personal and voluntary. Employees engaging in political campaign activities are expected to do so as private citizens, and must at all times make clear that their views and actions are their own, and not those of the Company. Employees may not use Company’s funds or assets, either directly or indirectly, in furtherance of any private political activity. The Company will not reimburse directors or officers for any personal contributions made in support of a political party, candidate or committee. The prohibition on corporate political contributions applies to both direct and indirect support of candidates or political parties, including purchasing tickets for special dinners or other fund raising events, loaning employees to political parties or committees, or furnishing transportation or duplicating facilities or services. Employees must not use their position with the Company to coerce or pressure other employees to make contributions to or support or oppose any political candidates or elections.

Definitions

For purposes of this Policy:

The “Company” includes Westmoreland Coal Company and its subsidiaries.

A “political contribution” is any gift, loan, advance or deposit of money or anything of value, made: (a) for the purpose of influencing any election for federal, country, state or local office or a ballot initiative; or (b) to pay debt incurred in connection with any such election or ballot initiative.