

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Westmoreland Canada Holdings Inc.					
Reporting Year	From	1/1/2017	To:	12/31/2017	Date submitted	5/30/2018
Reporting Entity ESTMA Identification Number	E278280	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report				
Other Subsidiaries Included (optional field)						
For Consolidated Reports - Subsidiary Reporting Entities Included in Report:	Prairie Mines & Royalty ULC E162822					
Not Substituted						
Attestation by Reporting Entity	<p><i>In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.</i></p>					
Full Name of Director or Officer of Reporting Entity	Christopher Cebula			Date	5/30/2018	
Position Title	Controller					

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Subsidiary Reporting Entities (if necessary)	Prairie Mines & Royalty ULC E162822				

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³⁴
Canada	County of Paintearth		140,000	-	-	-	-	-	-	140,000	
Canada	Government of Alberta		590,000	1,820,000	760,000	-	-	-	-	3,170,000	Government Agency - Category of payment Alberta Energy - Royalties Alberta Energy Regulator - Royalties Alberta Environment and Sustainable Resource Development - Fees Special Areas Board - Taxes Minister of Finance - Taxes
Canada	Government of Saskatchewan		5,020,000	25,990,000	170,000	-	-	-	-	31,180,000	Government Agency - Category of payment Minister of Finance - Taxes Ministry of Energy and Resources - Royalties Ministry of the Economy - Taxes, Royalties, & Fees
Canada	Leduc County		250,000	-	-	-	-	-	-	250,000	
Canada	Rural Municipality of Estevan No.5		2,630,000	-	-	-	-	-	-	2,630,000	
Canada	Rural Municipality of Hart Butte No. 11		2,890,000	-	-	-	-	-	-	2,890,000	
Canada	Rural Municipality of Coalfields No. 4		1,370,000	-	-	-	-	-	-	1,370,000	
Canada	Yellowhead County		510,000	-	-	-	-	-	-	510,000	

Additional Notes:

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Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Canada	Paintearth Mine	140,000	180,000	-	-	-	-	-	320,000	
Canada	Sheerness Mine	260,000	440,000	-	-	-	-	-	700,000	
Canada	Estevan Mine	9,020,000	17,180,000	220,000	-	-	-	-	26,420,000	
Canada	Poplar River Mine	2,890,000	8,810,000	-	-	-	-	-	11,700,000	
Canada	Coal Valley Mine	510,000	1,200,000	610,000	-	-	-	-	2,320,000	
Canada	Genesee	250,000	-	-	-	-	-	-	250,000	
Canada	Edmonton Office	310,000	-	-	-	-	-	-	310,000	

Additional Notes³: