

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Westmoreland Coal Company - AMENDED RETURN		23-1128670	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Russell Werner	855-922-6463	rwerner@westmoreland.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
9540 S. Maroon Circle #200		Englewood, CO 80112	
<b>8</b> Date of action		<b>9</b> Classification and description	
See Part II, #14		Preferred Stock	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
960878304		WLBZ	

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ NOTE - AMENDED RETURN

The Company declared dividends on December 7, 2012, payable on January 1, 2013 to holders of record as of December 20, 2012 on its Preferred Stock.

THIS RETURN IS AMENDED TO REFLECT THE FACT THAT THE DIVIDENDS DESCRIBED ABOVE CONSTITUTE TAXABLE DIVIDENDS TO THE RECIPIENTS.

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶

The cash dividends declared are to be treated as dividend distributions for federal income tax purposes.  
 The amount per preferred share is \$2.125.

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
IRC Section 301(c)(1)

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18 Can any resulting loss be recognized? ▶  
The tax treatment of the distribution needs to be determined by each shareholder in consultation with his/her tax advisor.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 1-15-14

Print your name ▶ Russell Werner Title ▶ Corporate Controller

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Tamara Rash		1/15/14		P00798670
	Firm's name ▶	Experis US, Inc. formerly Experis Finance US LLC		Firm's EIN ▶	39-1929719
	Firm's address ▶	1125 Seventeenth Street, Denver, CO 80202		Phone no.	303-256-3150