

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Westmoreland Coal Company - AMENDED RETURN		23-1128670	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Russell Werner	855-922-6463	r Werner@westmoreland.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		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 Classification and description	
See Part II, #14		Preferred Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
960878304		WLBPZ	

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 June 7, 2013, payable on July 1, 2013 to holders of record as of June 20, 2013 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 ▶

