



Dakota Westmoreland Corporation - *Beulah Mine*
A Subsidiary of WESTMORELAND COAL COMPANY

May 22, 2014

Mr. James R. Deutsch
Director, Reclamation Division
Public Service Commission of North Dakota
600 East Boulevard
Department 408
Bismarck, North Dakota 58505-0480

Dear Mr. Deutsch:

The Ownership and Control information (business entity compliance information) was supplied to the Reclamation Division of the Public Service Commission with the DWC Revision No. 27 submittal on May 16, 2014. The Ownership and Control information as submitted is current and accurate with no changes occurring.

If you have any questions, please contact Paula or myself. Thanks.

Sincerely,

William W. Weaver
President
Dakota Westmoreland Corporation

Phone: 701-873-3901