



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop: 3561

July 11, 2018

Via E-Mail

Mr. Gary A. Kohn
Chief Financial Officer
Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

**Re: Westmoreland Coal Company
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed April 2, 2018
File No. 001-11155**

Dear Mr. Kohn:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/Craig Arakawa

Craig Arakawa
Branch Chief
Office of Beverages, Apparel, and
Mining