



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 17, 2009

Mr. Kevin A. Paprzycki  
Chief Financial Officer  
Westmoreland Coal Company  
2 North Castle Avenue, 2<sup>nd</sup> Floor  
Colorado Springs, Colorado 80903

**Re: Westmoreland Coal Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 13, 2009**  
**File No. 1-11155**

Dear Mr. Paprzycki:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief