

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)	
)	Chapter 11
)	
EDISON MISSION ENERGY, <u>et al.</u> , ¹)	Case No. 12-49219 (JPC)
)	
Debtors.)	(Jointly Administered)
)	

**DECLARATION OF AARON MOSS IN SUPPORT
OF DEBTORS’ FIFTH OMNIBUS OBJECTION
TO CERTAIN PROOFS OF CLAIM (AMENDED AND
SUPERSEDED CLAIMS, DUPLICATE CLAIMS, CROSS-CASE
DUPLICATE CLAIMS, RECLASSIFICATION CLAIMS, NO LIABILITY
CLAIMS, WRONG DEBTOR CLAIMS, AND CLAIMS TO BE ADJUSTED)**

I, Aaron Moss, declare as follows:

1. I am Vice President and Controller of Debtor Edison Mission Energy (“EME”) and certain of the other above-captioned debtors and debtors in possession (collectively, the “Debtors”). I submit this declaration (this “Declaration”) in support of the *Debtors’ Fifth Omnibus Objection to Certain Proofs of Claim (Amended and Superseded Claims, Duplicate Claims, Cross-Case Duplicate Claims, Reclassification Claims, No Liability Claims, Wrong Debtor Claims, and Claims to be Adjusted)* (the “Objection”).²

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Edison Mission Energy (1807); Camino Energy Company (2601); Chestnut Ridge Energy Company (6590); Edison Mission Energy Fuel Services, LLC (4630); Edison Mission Finance Co. (9202); Edison Mission Fuel Resources, Inc. (3014); Edison Mission Fuel Transportation, Inc. (3012); Edison Mission Holdings Co. (6940); Edison Mission Midwest Holdings Co. (6553); EME Homer City Generation, L.P. (6938); Homer City Property Holdings, Inc. (1685); Midwest Finance Corp. (9350); Midwest Generation EME, LLC (1760); Midwest Generation, LLC (8558); Midwest Generation Procurement Services, LLC (2634); Midwest Peaker Holdings, Inc. (5282); Mission Energy Westside, Inc. (0657); San Joaquin Energy Company (1346); Southern Sierra Energy Company (6754); and Western Sierra Energy Company (1447). The location of parent Debtor Edison Mission Energy’s corporate headquarters and the Debtors’ service address is: 3 MacArthur Place, Suite 100, Santa Ana, California 92707.

² All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Objection.

2. Except where specifically noted, the statements in this Declaration are based on my personal knowledge, information supplied or verified by employees or advisors of the Debtors that I supervise, my review of relevant documents, or my opinion based upon my experience and knowledge of the Debtors' operations and financial condition. If I were called upon to testify, I could and would testify competently to the facts set forth herein. I am authorized to submit this Declaration on behalf of the Debtors.

Background

3. In my current position as Vice President and Controller, I am generally familiar with the Debtors' day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Debtors' liabilities and the amounts owed to creditors as of the Petition Date.

4. The Debtors and their advisors are continuing to review the proofs of claim (collectively, the "Claims"), including supporting documentation, if any, filed together with any proof of claim, and reconciling the proofs of claims with the Debtors' books and records to determine the validity of the proofs of claim. In connection with preparation of the Objection, I: (a) oversaw the review of (i) the claims register maintained by the Debtors' notice and claims agent, during which time individuals under my supervision identified Claims that should be allowed, disallowed, expunged, reclassified, or reduced and (ii) the books and records with respect to the Claims described in the Objection; (b) approved the inclusion of the Claims in the Objection; (c) reviewed the Objection and the proposed form of order attached thereto as **Exhibit A**; and (d) reviewed and approved the information contained on **Schedules 1-7** to **Exhibit A** attached to the Objection and the justifications set forth therein. Accordingly, I am familiar with the information contained in the Objection.

The Disputed Claims

I. Amended and Superseded Claims

5. To the best of my knowledge, information, and belief, I have determined that each Amended and Superseded Claim identified on Schedule 1 to Exhibit A to the Objection was amended and replaced by the applicable “Surviving Claim” identified on Schedule 1 to Exhibit A to the Objection. To allow both the Amended and Superseded Claims and the Surviving Claims to remain on the claims register would be duplicative and would lead to multiple recoveries on a single Claim. Accordingly, I believe that the Court should enter an order expunging and disallowing the Amended and Superseded Claims identified on Schedule 1 to Exhibit A to the Objection in their entirety.

II. Duplicate Claims

6. To the best of my knowledge, information, and belief, I have determined that each Duplicate Claim identified on Schedule 2 to Exhibit A to the Objection duplicates the applicable “Surviving Claim” identified on Schedule 2 to Exhibit A to the Objection. I believe that the failure to disallow and expunge the Duplicate Claims could result in the relevant claimants receiving multiple recoveries against the Debtors, to the detriment of other similarly-situated creditors. Moreover, I believe that the elimination of the Duplicate Claims will enable the Debtors to maintain a more accurate claims register. Accordingly, I believe that the Court should enter an order expunging and disallowing the Duplicate Claims identified on Schedule 2 to Exhibit A to the Objection in their entirety.

III. Cross-Case Duplicate Claims

7. To the best of my knowledge, information, and belief, I have determined that each Cross-Case Duplicate Claim identified on Schedule 3 to Exhibit A duplicates other Claims asserted against other Debtors on account of the same liability and in the same amount, despite

the relevant claimant having a potential claim against only one Debtor. I believe that the failure to disallow and expunge the Cross-Case Duplicate Claims could result in the relevant claimants receiving multiple recoveries against the Debtors, to the detriment of other similarly-situated creditors. Moreover, I believe that the elimination of the Cross-Case Duplicate Claims will enable the Debtors to maintain a more accurate claims register. Accordingly, I believe that the Court should enter an order expunging and disallowing the Cross-Case Duplicate Claims identified on Schedule 3 to Exhibit A to the Objection in their entirety.

IV. Reclassification Claims

8. To the best of my knowledge, information, and belief, I have determined that each Reclassification Claim identified on Schedule 4 to Exhibit A to the Objection is asserted in an incorrect priority. Failure to reclassify the Reclassification Claims could result in the applicable claimants receiving an unwarranted recovery against the Debtors, to the detriment of other similarly-situated creditors. Accordingly, I believe that the Court should enter an order reclassifying the Reclassification Claims as Claims with the priority identified in the column labeled “Correct Classification” on Schedule 4 to Exhibit A to the Objection.³

V. No Liability Claims

9. To the best of my knowledge, information, and belief, I have determined that each No Liability Claim identified on Schedule 5 to Exhibit A to the Objection is not reflected in any manner in the Debtors’ books and records. More specifically, to the best of my knowledge, information, and belief, I have determined that:

³ Notwithstanding any other amounts set forth as the totals for Claims 356 and 2019 on the claims register maintained by the Debtors’ notice and claims agent (or that may be listed on the claims register if this Objection is granted), the Debtors submit that the relief sought by this Objection seeks only to reclassify Claims 356 and 2019. Consistent with paragraph 25 of the Objection, the Debtors reserve all rights to object to Claims 356 and 2019 for any basis whatsoever, at a later date.

- a. Claims 1442 and 1759 assert claims for anticipatory rejection damages on account of executory leases or unexpired leases which the Debtors have not rejected;
- b. Claims 885, 887, 891, and 892, asserted by the California Franchise Tax Board, were addressed in the consolidated 2012 income tax return, dated October 11, 2013, filed by Edison International, on behalf of its consolidated tax group, including the Debtors;
- c. the Debtors paid Claims 1842 and 1843, asserted by the Treasurer of Orange County, California, by check number 1016998 and 1016455;
- d. on April 16, 2013, the Debtors were dismissed from Comer v. Murphy Oil USA, Inc., et al., No. 12-60291 (5th Cir.), the appeal at issue in Claim 1690, asserted by Chevron USA Inc., pursuant to an order of the United States Court of Appeals for the Fifth Circuit;
- e. the Debtors paid Claim 255, asserted Amerisource Funding, Inc., as successor in interest to Snook Equipment Crane, Inc., on March 2, 2012, by ACH 31206249199; and
- f. Claim 53, asserted by Homer City Generation L.P., was assumed by Homer City Generation L.P. pursuant to the Master Transaction Agreement, dated as of September 12, 2012, between EME Homer City Generation L.P. and Homer City Generation L.P.

10. Failure to disallow and expunge the No Liability Claims could result in the applicable claimants receiving an unwarranted recovery against the Debtors, to the detriment of other similarly-situated creditors. Accordingly, I believe that the Court should enter an order expunging and disallowing the No Liability Claims identified on **Schedule 5** to **Exhibit A** to the Objection in their entirety.

VI. Wrong Debtor Claims

11. To the best of my knowledge, information, and belief, I have determined that the Wrong Debtor Claims listed on **Schedule 6** to **Exhibit A** to the Objection are asserted against the wrong (and inappropriate) Debtor. Failure to reassign the Wrong Debtor Claims could result in the relevant claimants receiving an unwarranted recovery against the Debtors, to the detriment of other similarly-situated creditors. Accordingly, I believe that the Court should reassign the

Wrong Debtor Claims as Claims against the “Correct Debtor” identified on **Schedule 6** to **Exhibit A** to the Objection.

VII. Claims to be Adjusted

12. To the best of my knowledge, information, and belief, I have determined that the Claims to be Adjusted identified on **Schedule 7** to **Exhibit A** to the Objection are asserted in amounts greater than the amounts reflected in the Debtors’ books and records. Failure to modify the Claims to be Adjusted could result in each applicable claimants receiving an unwarranted recovery against the Debtors. Accordingly, I believe that the Court reduce the amount of the Claims to be Adjusted to the amount identified in the column labeled as “Total Adjusted Claim” in **Schedule 7** to **Exhibit A** to the Objection.

[Remainder of page intentionally left blank.]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: December 9, 2013



Aaron Moss
Vice President and Controller
Edison Mission Energy