

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

)	
In re:)	Chapter 11
)	
EDISON MISSION ENERGY, <i>et al.</i> , ¹)	Case No. 12-[_____] (____)
)	
Debtors.)	(Joint Administration Requested)
)	

NOTICE OF MOTION

PLEASE TAKE NOTICE that on December 17, 2012, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the *Debtors’ Motion to Approve Payment of Certain Taxes and Fees* (the “Motion”).

PLEASE TAKE FURTHER NOTICE that the Debtors have requested a hearing on the Motion on Monday, December 17, 2012, at a time to be determined before the Honorable [_____] or any other judge who may be sitting in [**his/her**] place and stead, in Courtroom [___] in the United States Courthouse, 219 South Dearborn Street, Chicago, Illinois, at which time you may appear if you deem fit.

PLEASE TAKE FURTHER NOTICE that the hearing date and time once determined as well as copies of all documents are available free of charge by visiting the case website maintained by GCG, Inc. proposed notice and claims agent for these chapter 11 cases, available at www.edisonmissionrestructuring.com or by calling (866) 241-6491. You may also obtain copies of any pleadings by visiting the Court’s website at www.ilnb.uscourts.gov in accordance with the procedures and fees set forth therein.

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 Fuel Resources, Inc. (3014); Edison Mission Fuel Transportation, Inc. (3012); Edison Mission Holdings Co. (6940); Edison Mission Midwest Holdings Co. (6553); 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.

Dated: December 17, 2012

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UNITED STATES BANKRUPTCY COURT
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In re:)	Chapter 11
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EDISON MISSION ENERGY, <i>et al.</i> , ¹)	Case No. 12-[_____] (____)
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DEBTORS’ MOTION TO APPROVE PAYMENT OF CERTAIN TAXES AND FEES

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state as follows in support of this Motion (this “Motion”):²

Relief Requested

1. By this Motion, the Debtors seek entry of interim (the “Interim Order”) and final orders (the “Final Order”), substantially in the form attached hereto as **Exhibit A** and **Exhibit B**, respectively, authorizing but not directing the Debtors to remit and pay (or use tax credits to offset) (a) certain prepetition sales, use, franchise, property, and other taxes, including amounts subsequently determined on audits to be outstanding, penalties, and interest (collectively, the “Taxes”) and (b) certain license, environmental, and miscellaneous fees and other similar

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² The facts and circumstances supporting this Motion are set forth in the *Declaration of Maria Rigatti, Senior Vice President and Chief Financial Officer of Edison Mission Energy, in Support of Chapter 11 Petitions and First Day Pleadings* (the “First Day Declaration”), filed contemporaneously herewith.

charges and assessments accrued prepetition, including penalties and interest (collectively, the “Fees”) to the taxing, licensing, and other governmental authorities in the jurisdictions in which the Debtors operate (the “Taxing Authorities”). A list of the Taxing Authorities is attached hereto as **Exhibit C**.

Jurisdiction

2. The United States Bankruptcy Court for the Northern District of Illinois (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541, 1107, and 1108 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 6003 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

Background

5. Edison Mission Energy, together with its Debtor and non-Debtor affiliates, is a leading independent power producing enterprise specializing in developing, operating, and selling energy and capacity from over 40 generating facilities in 12 states and the Republic of Turkey. The Debtors have approximately 950 employees and maintain headquarters in Chicago, Illinois and Santa Ana, California.

6. On the date hereof (the “Petition Date”), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this Motion, the Debtors requested procedural consolidation and joint administration of these chapter 11 cases pursuant to

Bankruptcy Rule 1015(b). No party has requested the appointment of a trustee or examiner in these chapter 11 cases, and no committees have been appointed or designated.

The Debtors' Tax and Fee Obligations

7. In the ordinary course of business, the Debtors: (a) collect and incur Taxes, including sales, use, franchise, property, and other taxes; (b) incur Fees and other similar charges and assessments necessary to operate their businesses; and (c) remit such Taxes and Fees to the applicable Taxing Authorities.³ The Debtors pay Taxes and Fees weekly, monthly, quarterly, semi-annually, or annually to the respective Taxing Authorities, as required by applicable laws and regulations. The Debtors' failure to pay the Taxes and Fees could have a material adverse impact on their ability to operate. The Debtors also seek authority to pay any Taxes subsequently determined to be due upon audits conducted by taxing jurisdictions in which the Debtors conduct business.⁴

³ The Debtors are consolidated and combined with certain subsidiaries and affiliates in certain taxing jurisdictions and may be jointly and severally liable on account of tax liabilities arising out of their non-Debtor affiliates' operations. By this Motion, the Debtors are not seeking relief with regard to taxes for which certain non-Debtor affiliates are directly liable and which the Debtors expect will be paid by such affiliates (or in some cases by the Debtors on their behalf and subject to reimbursement in accordance with applicable intercompany agreements and past practice). Contemporaneously herewith, the Debtors have filed the *Debtors' Motion to Authorize Debtors to (A) Continue Using Cash Management System; (B) Maintain Existing Bank Accounts and Business Forms; (C) Maintain Existing Investment Practices; (D) Continue Intercompany Transactions; and (E) Grant Postpetition Intercompany Transactions Administrative Expense Priority*, by which the Debtors request relief related to certain intercompany arrangements.

⁴ Contemporaneously herewith, the Debtors have filed the *Debtors' Motion to Approve (A) Payment of Certain Prepetition Compensation and Reimbursable Employee Expenses; (B) Continued Employee Medical and Other Benefits and (C) Continued Employee Compensation and Benefits Programs*, by which the Debtors seek authority to remit various federal, state, and local income taxes, FICA, Social Security, and Medicare taxes (collectively, the "Payroll Taxes") to the applicable Taxing Authorities. The Payroll Taxes, including portions paid by the Debtors and portions paid by the Debtors' employees, are approximately \$2 million per month. The Debtors estimate that, as of the Petition Date, \$700,000 in Payroll Taxes have not been forwarded to the appropriate Taxing Authorities. By this Motion, the Debtors seek no additional relief related to the Payroll Taxes but describe the Payroll Taxes in the interest of full disclosure.

I. Sales and Use Taxes

8. The Debtors collect and remit sales, excise, and use taxes to the Taxing Authorities in connection with the operation of their businesses. In certain instances, the Debtors collect and remit sales taxes to the Taxing Authorities in connection with their sale of fuel and other consumables used in their energy generation business. Generally, the Debtors collect and remit these taxes to the Taxing Authorities on a weekly, monthly, or quarterly basis following their collection.

9. The Debtors are also responsible for remitting use taxes on account of the purchase of tangible personal property and certain goods and services, including fuel, power generation-related equipment, and other spare equipment parts, from vendors who are not always located in the state to which the property is to be delivered. Use taxes typically arise if a supplier does not have business operations in the state in which it is supplying goods and does not charge state taxes. In these cases, applicable law generally requires the Debtors to self-assess the amount of such taxes and, accordingly, subsequently pay use taxes to the applicable Taxing Authorities.

10. From time to time, the Debtors also receive certain tax credits from Taxing Authorities for overpayments or refunds of sales and use taxes. The tax credits may arise, for instance, if the amount of the Debtors' prepayment of sales and use taxes exceeds the actual amount of sales and use tax owed that month. The Debtors use these tax credits in the ordinary course of business to offset against their sales and use tax liability. By this Motion, the Debtors seek authority to continue using such tax credits from time to time in the ordinary course of business to offset against their sales and use tax liability.

11. For 2012, the Debtors estimate that they will have remitted approximately \$1.8 million per month in sales and use taxes to various Taxing Authorities. In 2011, the Debtors paid approximately \$23.7 million in the aggregate in sales and use taxes.

12. Certain of the Debtors prepay an estimated amount of the sales and use taxes they owe to the applicable Taxing Authorities on a monthly basis. To the extent that the Debtors' actual tax liability exceeds the estimated prepayment, these Debtors owe monthly true-ups to the applicable Taxing Authorities.

13. Accordingly, the Debtors estimate that as of the Petition Date, approximately \$600,000 in sales and use taxes have accrued but remain unpaid, of which approximately \$380,000 will become due and owing during the first 21 days of these chapter 11 cases.

II. Franchise Taxes

14. The Debtors pay certain franchise taxes to the Taxing Authorities as a condition to being permitted to operate their businesses in the applicable taxing jurisdictions. Franchise taxes may be based on a flat fee, net operating income, or the amount or value of capital used in the business. Certain jurisdictions assess both franchise taxes and income taxes, while others assess only the one which results in a higher tax. Some jurisdictions require estimated franchise tax payments to be remitted on a quarterly basis if the estimated franchise taxes exceed a certain threshold. The Debtors pay income and franchise taxes in most jurisdictions on a quarterly basis.

15. In 2011, the Debtors paid approximately \$100,000 in franchise and income taxes. The Debtors estimate that as of the Petition Date, no franchise and income taxes will have accrued that remain unpaid.

III. Real and Personal Property Taxes

16. State and local laws in many of the jurisdictions where the Debtors operate generally grant Taxing Authorities the power to levy property taxes against the Debtors' personal

property and real estate. To avoid the imposition of statutory liens on their properties, the Debtors typically pay these taxes in the ordinary course of business on a semi-annual basis as such taxes are invoiced and in arrears. Several states also assess ad valorem taxes on railcars which the Debtors use to transport coal and other fuels to their power stations. The Debtors pay these railcar taxes on an annual basis as they are assessed and in arrears.

17. From time to time, the Debtors also receive certain tax credits from Taxing Authorities for overpayments or refunds of real and personal property taxes. The tax credits may arise, for instance, if the amount of the Debtors' prepayment of real and personal property taxes exceeds the actual amount of taxes owed. The Debtors use these tax credits in the ordinary course of business to offset against their real and personal property tax liability. By this Motion, the Debtors seek authority to continue using such tax credits from time to time in the ordinary course of business to offset against their real and personal property tax liability.

18. In 2011, the Debtors paid approximately 6.4 million on account of real and personal property taxes. The Debtors estimate that as of the Petition Date, approximately \$6.6 million in real and personal property taxes accrued and remain unpaid. None of these Taxes will become due and owing within the first 21 days of these chapter 11 cases.

IV. Business License Fees, Environmental Fees, and Other Fees

19. The Debtors must obtain various business licenses, permits, and certificates and pay corresponding fees to operate their businesses in certain jurisdictions. The most significant component of the fees consists of amounts the Debtors pay biannually to the Illinois Department of Environmental Protection in order to purchase air and water permits required to operate their coal-fired power plants in Illinois. Further, certain Debtors must pay fees for other environmental and safety permits and licenses in order to continue operations, including fees for hazardous material licenses, safety inspections at their coal-fired power plants, emergency

management, and environmental permits for groundwater testing and wastewater disposal at their power plants. In some states, the Debtors pay annual reporting fees to state governments to remain in good standing to conduct business within the state. Certain Debtors pay fees to the Federal Communications Commission in exchange for licenses to permit them to use radio frequencies necessary in the operation of the Debtors' power generation facilities. The Debtors must also pay miscellaneous business taxes in certain states. The cost associated with the various licenses, permits, and other fees is approximately \$210,000 per month. The Debtors estimate that as of the Petition Date, approximately \$170,000 in fees have accrued and remain unpaid, all of which will become due and owing during the first 21 days of these chapter 11 cases.

Basis for Relief

I. Payment of the Taxes and Fees is Necessary and Appropriate.

20. The Debtors respectfully submit that the Court should authorize the Debtors to pay the Taxes and Fees in the ordinary course of business because, among other things, certain of the Taxes and Fees are not property of the estate pursuant to section 541(a) of the Bankruptcy Code. Paying the Taxes and Fees will avoid distracting and costly audits, liens, or other enforcement actions while the Debtors focus on reorganizing their businesses and obligations. In addition, the Debtors' directors and officers may be held personally liable for the non-payment of certain Taxes. Certain Taxing Authorities may take precipitous actions against the Debtors' directors and officers for unpaid Taxes, which would distract the Debtors from their efforts to complete a successful reorganization.

A. Certain of the Taxes and Fees May Not be Property of the Debtors' Estates.

21. Section 541(d) of the Bankruptcy Code provides, in relevant part, that "[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an

equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors' legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold." 11 U.S.C. § 541(d).

22. Some of the Taxes and Fees constitute "trust fund" taxes, which the Debtors are required to collect and/or hold in trust for payment to the Taxing Authorities. Courts have held that such taxes are not part of a debtor's estate. See, e.g., Begier v. Internal Revenue Serv., 496 U.S. 53, 57–60 (1990) (holding that certain taxes such as excise taxes, FICA taxes, and withholding taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); Rosenow v. Ill. Dep't of Revenue (In re Rosenow), 715 F.2d 277, 279–82 (7th Cir. 1983) (holding that sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); see also City of Farrell v. Sharon Steel Corp. (In re Sharon Steel Corp.), 41 F.3d 92, 98–103 (3d Cir. 1994) (finding that funds withheld from employees' paychecks may be subject to a trust, and thus not property of a debtor's estate, even where such funds were commingled with the debtor's other property); DuCharmes & Co., Inc. v. Mich. (In re DuCharmes & Co.), 852 F.2d 194, 196 (6th Cir. 1988) (per curiam) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); Shank v. Wash. State Dep't of Revenue (In re Shank), 792 F.2d 829, 833 (9th Cir. 1986) (same); DeChiaro v. N.Y. State Tax Comm'n, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); W. Surety Co. v. Waite (In re Waite), 698 F.2d 1177, 1179 (11th Cir. 1983) (same). The Debtors, therefore, generally do not have an equitable interest in such funds, and they should be permitted to remit them to the Taxing Authorities as they become due.

B. Certain of the Taxes and Fees May Constitute Secured or Priority Claims Entitled to Special Treatment Under the Bankruptcy Code.

23. Payment of the Taxes and Fees likely will give the Taxing Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan of reorganization and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these chapter 11 cases.

24. The Debtors believe that most, if not all, of the Taxes and Fees would be priority claims under section 507(a)(8) of the Bankruptcy Code. See 11 U.S.C. § 507(a)(8). Moreover, to the extent that such amounts are entitled to priority treatment under section 507(a)(8)(B), the Taxing Authorities may also attempt to assess interest and penalties. See 11 U.S.C. § 507(a)(8)(G) (granting priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). As priority claims, these Taxes and Fees must be paid in full before the Debtors may obtain confirmation of a chapter 11 plan or make distributions to general unsecured nonpriority creditors. 11 U.S.C. § 1129(a)(9)(C). Accordingly, the payment of the Taxes and Fees at this time affects only the timing of the payment for the vast majority of the amounts at issue and, therefore, should not unduly prejudice the rights of other creditors.

C. Bankruptcy Code Section 363 Provides Authority for the Immediate Payment of the Taxes and Fees.

25. Section 363 of the Bankruptcy Code provides authority for the Debtors to pay the Taxes and Fees when they come due. Section 363(c)(1) of the Bankruptcy Code provides that a debtor in possession “may enter into transactions, including the sale or lease of property of the estate, in the ordinary course of business, without notice or a hearing, and may use property of the estate in the ordinary course of business without notice or a hearing.” 11 U.S.C. § 363(c)(1).

Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are operating as debtors in possession.

26. The Bankruptcy Code does not define the “ordinary course of business.” In re Commercial Mortg. and Fin. Co., 414 B.R. 389, 393 (Bankr. N.D. Ill. 2009). Courts in this district apply the “reasonable expectations” test to determine whether a specific transaction is in the ordinary course of business. Id. (citing In re Garofalo's Finer Foods, Inc., 186 B.R. 414, 424 (Bankr. N.D. Ill. 1995)). Under the reasonable expectations test, the court must analyze a debtor’s prepetition conduct as a means to inform and develop expectations of its postpetition conduct while considering the changing circumstances inherent in a debtor’s efforts to operate its business under chapter 11. Id. The test seeks to discern “any significant alterations” in a debtor's prepetition and postpetition activities. Id. at 393–94. A fundamental characteristic of an “ordinary” postpetition business transaction is its similarity to a prepetition business practice. Id. at 394.

27. Here, the Debtors only seek authorization to pay the Taxes and Fees in the ordinary course of business to the same extent as they would have paid such Taxes and Fees prepetition. Because there are no “significant alterations” between the Debtors’ prepetition activities and the relief sought in this Motion, the Debtors submit that this Court should authorize the payment of the Taxes and Fees in the ordinary course of business.

28. In the alternative, section 363(b) of the Bankruptcy Code authorizes a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Courts generally hold that a debtor’s decision to enter into a transaction outside of the ordinary course of business is governed by the business judgment standard. See Fulton State Bank v. Schipper (In re

Schipper), 933 F.2d 513, 515 (7th Cir. 1991) (noting that the criteria for approval of a transaction under section 363(b) of the Bankruptcy Code is whether the debtor has “an articulated business justification”).

29. Moreover, pursuant to sections 1107(a) and 1108 of the Bankruptcy Code, debtors in possession are fiduciaries charged with “holding the bankruptcy estate[s] and operating the business[es] for the benefit of [their] creditors and (if the value justifies) equity owners.” In re CoServ, L.L.C., 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). Inherent in a debtor in possession’s fiduciary duties is the obligation to “protect and preserve the estate, including an operating business’s going-concern value,” which, in certain instances, can be fulfilled “only . . . by the preplan satisfaction of a prepetition claim.” Id.

30. When applying the “business judgment” rule, courts show great deference to the debtor’s decision making. See, e.g., Pitt v. First Wellington Canyon Assoc. (In re First Wellington Canyon Assoc.), No. 89 C 593, 1989 WL 165028, at *1 (N.D. Ill. Dec. 28, 1989). Consistent with a debtor’s fiduciary duties, where there is a sound business purpose for the payment of prepetition obligations, and where the debtor is able to “articulate some business justification, other than the mere appeasement of major creditors,” courts have authorized debtors to make such payments under section 363(b) of the Bankruptcy Code. See, e.g., In re Kmart Corp., 359 F.3d 866, 872 (7th Cir. 2004) (recognizing that payment of prepetition claims may be permitted under section 363, but holding that the debtor’s evidentiary record did not support paying the prepetition claims of vendors); In re Tropical Sportswear Int’l Corp., 320 B.R. 15, 20 (Bankr. M.D. Fla. 2005) (recognizing that section 363 is a source of authority to pay certain prepetition payments, and section 105 may be used to fill in the gaps); In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (finding that a sound business justification

existed to pay prepetition wages); Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.), 29 B.R. 391, 397 (Bankr. S.D.N.Y. 1983) (relying upon section 363 as a basis to allow a contractor to pay the prepetition claims of suppliers who were potential lien claimants).

31. Any regulatory dispute or delinquency that affects the Debtors' ability to conduct business in a particular jurisdiction could have wide-ranging and adverse effects on the Debtors' operations as a whole. Specifically, the Debtors' failure to pay the Taxes and Fees could adversely affect their business operations because, among other things, the Taxing Authorities could audit the Debtors or prevent the Debtors from continuing their businesses, which, even if unsuccessful, would unnecessarily divert the Debtors' attention away from the reorganization process and may cause disruptions to the Debtors' businesses. The Taxing Authorities could attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and pursue other remedies that will harm the estates. Finally, certain directors and officers might be subject to personal liability—even if the failure to pay such Taxes and Fees was not a result of malfeasance on their parts—which would distract those key individuals from their duties related to the Debtors' restructuring. Accordingly, in the Debtors' business judgment, the Debtors must continue to pay the Taxes and Fees as they become due to ensure that they are able to continue their business operations and that their directors and officers remain focused on operating the businesses and implementing a successful restructuring.

32. Because the Taxes and Fees likely are (a) not property of the estate, (b) secured claims, or (c) claims entitled to priority under section 507(a)(8), and because non-payment of such Taxes and Fees may subject the Debtors to audits and their directors and officers to numerous, distracting lawsuits, there can be little doubt that paying Taxes and Fees on a current

basis, particularly when most if not all such obligations have priority status, is a reasonable exercise of the Debtors' business judgment. See, e.g., In re Glazed Invs., LLC, No. 06-00932 (PSH) (Bankr. N.D. Ill. Feb. 7, 2006) (authorizing debtors to pay prepetition taxes under section 363(b)(1)); In re McLeodUSA Inc., No. 05-63230 (JHS) (Bank. N.D. Ill. Oct. 31, 2005) (same); In re JII Liquidating Inc. (f/k/a/ Jernberg Indus., Inc.), No. 05-25909 (JHS) (Bankr. N.D. Ill. July 5, 2005) (same); In re FV Steel & Wire Co., No. 04-22421 (SVK) (Bankr. E.D. Wis. Feb. 27, 2004) (same).⁵

33. Courts in this District have routinely authorized debtors to pay similar taxes in other large chapter 11 cases. See, e.g., In re Hartford Computer Hardware, Inc., No. 11-49744 (PSH) (Bankr. N.D. Ill. Dec. 15, 2011); In re GEI-RP (f/k/a Giordano's Enters., Inc.), No. 11-06098 (ERW) (Bankr. N.D. Ill. Feb. 17, 2011); In re Gas City, Ltd., No. 10-47879 (ERW) (Bankr. N.D. Ill. Nov. 19, 2010); In re AMCORE Fin., Inc., No. 10-37144 (SPS) (Bankr. N.D. Ill. Aug. 24, 2010); In re River Rd. Hotel Partners, LLC, No. 09-30029 (BWB) (Bankr. N.D. Ill. Aug. 27, 2009); In re XMH Corp. 1 (f/k/a Hartmarx Corp.), No. 09-02046 (BWB) (Bankr. N.D. Ill. Jan. 26, 2009); In re Kimball Hill, Inc., No. 08-10095 (SPS) (Bankr. N.D. Ill. May 13, 2008); In re Select Snacks, Inc., No. 07-18769 (PSH) (Bankr. N.D. Ill. Oct. 18, 2007); In re UAL Corp., No. 02-48191 (ERW) (Bankr. N.D. Ill. Dec. 10, 2002).⁶ The Debtors submit that similar relief is warranted in these chapter 11 cases.

The Requirements of Bankruptcy Rule 6003 Are Satisfied

34. As described above, the Debtors are seeking authority pursuant to the Interim Order to pay approximately \$550,000 in Taxes and Fees during the first 21 days of these

⁵ Because of the voluminous nature of the orders cited herein, such orders have not been attached to the Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

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chapter 11 cases. Pursuant to Bankruptcy Rule 6003(b), the Court may grant the relief requested herein because such relief is necessary to avoid immediate and irreparable harm to the Debtors' estates. Bankruptcy Rule 6003(b) provides, in relevant part, that "[e]xcept to the extent that relief is necessary to avoid immediate and irreparable harm, the court shall not, within 21 days after the filing of the petition, issue and order granting . . . a motion to pay all or part of a claim that arose before the filing of the petition." Immediate and irreparable harm exists where the absence of relief would impair a debtor's ability to reorganize or threaten the debtor's future as a going concern. See In re Ames Dep't Stores, Inc., 115 B.R. 34, 36 n.2 (Bankr. S.D.N.Y. 1990) (discussing the elements of "immediate and irreparable harm" in relation to Bankruptcy Rule 4001); In re Old Prairie Block Owner, LLC, 448 B.R. 482, 485 (Bankr. N.D. Ill. 2011) (discussing "immediate and irreparable" harm in relation to Bankruptcy Rule 4001). Accordingly, where the failure to grant any such requested relief would result in immediate and irreparable harm to the Debtors' estates, the Court may allow the Debtors to pay all or part of a claim that arose before the Petition Date prior to the twenty-first day following the Petition Date.

35. As set forth above, the payment of the Taxes and Fees is necessary to prevent immediate and irreparable damage to the Debtors' operations, going-concern value, and ability to reorganize. As discussed above, the Taxing Authorities may assert that the Debtors' directors and officers are personally liable if the Debtors fail to meet their obligations to remit Taxes and Fees. Furthermore, the Taxing Authorities could initiate tax audits for failure to pay Taxes due and owing or attempt to suspend the Debtors' operations for failure to pay certain Fees. Thus, if the relief is not granted, the Debtors' directors and officers may be subject to personal tax-related lawsuits or the Debtors would have to devote resources to respond to a government audit or attempted shutdown of operations, all of which would cause the Debtors' estates immediate and

irreparable harm by distracting the Debtors from their reorganization efforts. Moreover, the Taxing Authorities will assess substantial, irreversible penalties for failure to pay certain Taxes and Fees, which will have to be paid in cash and in full as priority claims. The Taxing Authorities may also create or perfect liens for failure to pay personal property and real estate taxes in many jurisdictions. Finally, pending entry of the Final Order, the Debtors only intend to remit Taxes and Fees to the extent that nonpayment may cause immediate and irreparable harm. Accordingly, the Debtors respectfully submit that they have satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 and seek authority to pay the prepetition amounts of Taxes and Fees pursuant to the Interim Order.

Satisfaction of Bankruptcy Rule 6004(a) and Waiver of Bankruptcy Rule 6004(h)

36. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established caused to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Notice

37. The Debtors have provided notice of this Motion to: (a) the Office of the U.S. Trustee for the Northern District of Illinois; (b) the entities listed on the Consolidated List of Creditors Holding the 30 Largest Unsecured Claims; (c) the indenture trustee for the Debtors’ senior unsecured notes; (d) counsel to the ad hoc committee of certain holders of the Debtors’ senior unsecured notes; (e) the indenture trustee for the lessor notes related to the Debtors’ Powerton generating station in Pekin, Illinois, and units 7 and 8 of the Debtors’ Joliet, Illinois, generating station and the pass-through trustee for the related pass-through certificates; (f) counsel to the ad hoc committee of certain holders of pass-through certificates related to the Debtors’ Powerton and Joliet generating stations; (g) the owner trusts and the equity investors for

the Debtors' Powerton and Joliet generating stations (and their respective counsel, if known); (h) the lender under Debtor Edison Mission Energy's letter-of-credit facility; (i) the state attorneys general for states in which the Debtors conduct business; (j) United States Attorney for the Northern District of Illinois; (k) the Internal Revenue Service; (l) the Securities and Exchange Commission; and (m) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business. In light of the nature of the relief requested herein, the Debtors respectfully submit that no further notice is necessary.

No Prior Request

38. No prior request for the relief sought in this Motion has been made to this or any other court.

[Remainder of page intentionally left blank.]

WHEREFORE, the Debtors respectfully request that the Court enter interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, granting the relief requested herein and such other and further relief as the Court deems appropriate.

Dated: December 17, 2012

/s/ David R. Seligman, P.C.

James H.M. Sprayregen, P.C.
David R. Seligman, P.C.
Sarah Hiltz Seewer
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*Proposed Counsel to the Debtors
and Debtors in Possession
Other than Camino Energy Company*

- and -

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*Proposed Counsel to Debtor Camino Energy Company
and Conflicts Counsel to the other Debtors
and Debtors in Possession*

EXHIBIT A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
Eastern Division

In Re:) BK No.: 12-49219
EDISON MISSION ENERGY, et al.,)
)
) Chapter: 11
)
)
)
)
Debtor(s))

INTERIM ORDER APPROVING PAYMENT OF CERTAIN TAXES AND FEES

Upon the motion (the “Motion”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an interim order (this “Order”) authorizing the Debtors, in their sole discretion, to remit and pay the Taxes and Fees, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided appropriate notice of the Motion and the opportunity for a hearing on the Motion under the circumstances; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on an interim basis as set forth herein. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.
2. The final hearing (the “Final Hearing”) on the Motion shall be held on [____], 2013, at ____:____ m. (Central Time). Any objections or responses to entry of a final order shall be filed and served on or before _____, 2013 at 4:00 p.m. (Central Time).
3. The Debtors are authorized but not directed to pay and remit (or apply tax credits to offset) the Taxes and Fees to the Taxing Authorities in the ordinary course of their businesses.
4. In accordance with this Order and any other order of this Court, each of the financial institutions at which the Debtors maintain their accounts relating to the payment of the obligations described in the Motion is directed to receive, process, honor, and pay any and all checks, drafts, wire transfers, and automated clearing house transfers issued, whether before or after the Petition Date, for payment of obligations described in the Motion to the extent that sufficient funds are on deposit in such amounts.
5. The Debtors are authorized to issue postpetition checks, or to effect postpetition wire transfer requests, in replacement of any checks or wire transfer requests in respect of payments of prepetition obligations described in the Motion that are dishonored or rejected.

6. All postpetition payments from a Debtor to another Debtor are hereby accorded superpriority administrative expense status and shall have priority over any administrative claims that arise under section 503(b) of the Bankruptcy Code in accordance with the Court's order approving continued use of the Debtors' cash management system.

7. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion.

8. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois are satisfied by such notice.

9. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

10. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable law.

11. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to Order in accordance with the Motion.

12. The Court retains jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.

Enter:

Dated:

United States Bankruptcy Judge

Prepared by:

James H.M. Sprayregen, P.C.

David R. Seligman, P.C.

Sarah Hiltz Seewer

KIRKLAND & ELLIS LLP

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Other than Camino Energy Company

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Proposed Counsel to Debtor Camino Energy Company
and Conflicts Counsel to the other Debtors
and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
Eastern Division

In Re:)	BK No.: 12-49219
EDISON MISSION ENERGY, et al.,)	
)	Chapter: 11
)	
)	
)	
Debtor(s))	

FINAL ORDER APPROVING PAYMENT OF CERTAIN TAXES AND FEES

Upon the motion (the “Motion”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of a final order (this “Order”) authorizing the Debtors, in their sole discretion, to remit and pay any Taxes and Fees, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided appropriate notice of the Motion and the opportunity for a hearing on the Motion under the circumstances; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.
2. The Debtors are authorized but not directed to pay and remit (or apply tax credits to offset) the Taxes and Fees to the Taxing Authorities in the ordinary course of their businesses, without regard to whether such obligations accrued or arose before or after the Petition Date.
3. In accordance with this Order and any other order of this Court, each of the financial institutions at which the Debtors maintain their accounts relating to the payment of the obligations described in the Motion is directed to receive, process, honor, and pay any and all checks, drafts, wire transfers, and automated clearing house transfers issued, whether before or after the Petition Date, for payment of obligations described in the Motion to the extent that sufficient funds are on deposit in such amounts.
4. The Debtors are authorized to issue postpetition checks, or to effect postpetition wire transfer requests, in replacement of any checks or wire transfer requests in respect of payments of prepetition obligations described in the Motion that are dishonored or rejected.
5. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules of the United States

Bankruptcy Court for the Northern District of Illinois are satisfied by such notice.

6. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. All postpetition payments from a Debtor to another Debtor are hereby accorded superpriority administrative expense status and shall have priority over any administrative claims that arise under section 503(b) of the Bankruptcy Code in accordance with the Court's order approving continued use of the Debtors' cash management system. Any postpetition tax payment by a Debtor on behalf of a Debtor affiliate is hereby accorded superpriority administrative expense status and shall have priority over any administrative claims that arise under section 503(b) of the Bankruptcy Code. Any postpetition tax payment by a Debtor on behalf of a non-Debtor shall be made as a charge against such non-Debtor affiliate and not as a capital contribution to such non-Debtor affiliate.

8. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable law.

9. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

10. The Court retains jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.

Enter:

Dated:

United States Bankruptcy Judge

Prepared by:

James H.M. Sprayregen, P.C.
David R. Seligman, P.C.
Sarah Hiltz Seewer
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Proposed Counsel to Debtor Camino Energy Company
and Conflicts Counsel to the other Debtors
and Debtors in Possession

EXHIBIT C

List of Taxing Authorities

List of Taxing Authorities

Agency / State	Address
Arkansas Public Service Commission	1000 Center Street Little Rock, Arkansas 72201
California Franchise Tax Board	PO Box 942857 Sacramento, California 94257
California Secretary of State	1500 11th Street Sacramento, California 94244-2300
City Clerk of Chicago	121 North LaSalle Street, Room 107A Chicago, Illinois 60602
City of Chicago Department of Business Affairs and Consumer Protection Public Vehicle Operations Division	2350 West Ogden Street Chicago, Illinois 60608
City of Chicago Department of Finance	22149 Network Place Chicago, Illinois 60673-1221 121 North LaSalle Street, Room 107 Chicago, Illinois 60602
City of Chicago Department of Revenue	8108 Innovation Way Chicago, Illinois 60682-0081
City of Santa Ana	20 Civic Center Plaza Santa Ana, California 92702
City of Waukegan Building Department	100 North Martin Luther King Jr. Ave. Waukegan, Illinois 60085
Commonwealth of Massachusetts Department of Revenue	State House, Room 116 Boston, Massachusetts 02133
Commonwealth of Pennsylvania	210 North Office Building Harrisburg, Pennsylvania 17120
Cook County Treasurer	118 North Clark Street, Suite 112 Chicago, Illinois 60602-1332
Delaware Secretary of State Cash Management, Division of Corporations	401 Federal Street, Suite 4 Dover, Delaware 19901

Agency / State	Address
District of Columbia Treasurer Corporate Divisions	PO Box 92300 Washington, DC 20090
DuPage County Collector	421 North County Farm Road Wheaton, Illinois 60187-3978
Federal Communications Commission	445 12th Street SW Washington, DC 20554
Grundy County Collector	111 East Washington Street, Room 33 Morris, Illinois 60450
Illinois Department of Revenue	101 West Jefferson Street Springfield, Illinois 62702
Illinois Emergency Management Agency Division of Nuclear Safety	1035 Outer Park Drive Springfield, Illinois 62704-4462
Illinois Environmental Protection Agency	1021 North Grand Avenue East PO Box 19276 Springfield, Illinois 62794-9276
Illinois Office of the State Fire Marshal Division of Boiler and Pressure Vessel Safety	1035 Stevenson Drive Springfield, Illinois 62703
Illinois Secretary of State Department of Business Services	501 South 2nd Street Springfield, Illinois 62756-5510
Indiana Department of Local Government Finance	100 North Senate Avenue, Room N1058 Indianapolis, Indiana 46204
Kentucky Department of Revenue	Fourth Floor, Station 32 501 High Street Frankfort, Kentucky 40601-2103
Kentucky State Treasurer	Kentucky Department of Revenue Frankfort, Kentucky 40619
Lake County Collector	18 North County Street Waukegan, Illinois 60085-4361
Lee County Treasurer	PO Box 328 Dixon, Illinois 61021

Agency / State	Address
Metropolitan Water Reclamation District of Greater Chicago	100 East Erie Street Chicago, Illinois 60611
Missouri State Tax Commission	PO Box 146 Jefferson City, Missouri 65102-0146
Montana Department of Revenue	PO Box 7149 Helena, Montana 59604-7149
Nebraska Department of Revenue Property Assessment	301 Centennial Mall South Lincoln, Nebraska 68509-8919
New York Secretary of State Division of Corporations	99 Washington Avenue Albany, New York 12231-0001
Orange County Treasurer-Tax Collector	P.O. Box 1438 625 North Ross Street, Building 11, Room G58 Santa Ana, California 92702-1438
Pennsylvania Department of Revenue	P.O. Box 280420 Harrisburg, Pennsylvania 17128-0420
Pennsylvania Department of State	P.O. Box 8039 Harrisburg, Pennsylvania 17105-8039
Tazewell County Collector	11 South Fourth Street, Suite 308 Pekin, Illinois 61554
Tazewell County Health Department	21306 Illinois Route 9 Tremont, Illinois 61568
Utah Division of Corporations	160 East Broadway Salt Lake City, Utah 84111
Village of Bolingbrook	375 West Briarcliff Road Bolingbrook, Illinois 60440
Village of Channahon	24555 South Navajo Drive Channahon, Illinois 60410
Will County Health Department	501 Ella Avenue Joliet, Illinois 60433

Agency / State	Address
Will County Local Emergency Planning Committee	302 North Chicago Street Joliet, Illinois 60432
Will County Treasurer	302 North Chicago Street Joliet, Illinois 60432-4059
Winnebago County Treasurer	404 Elm Street, Room 205 Rockford, Illinois 61101
Wyoming Department of Revenue Property Tax Division	Herschler Building 122 West 25th Street Cheyenne, Wyoming 82002-0110

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)
) Chapter 11
)
EDISON MISSION ENERGY, et al.,¹) Case No. 12-[_____] (____)
)
)
Debtors.) (Joint Administration Requested)
)

CERTIFICATE OF SERVICE

I, David R. Seligman, P.C., an attorney, certify that on the date hereof, I caused to be served by GCG, Inc. (the proposed notice and claims agent for these chapter 11 cases) on behalf of the above-captioned debtors and debtors in possession, in the manner and to the parties set forth on the attached service lists, a true and correct copy of the foregoing pleading.

Dated: December 17, 2012

/s/ David R. Seligman, P.C.

David R. Seligman, P.C.

KIRKLAND & ELLIS LLP

300 North LaSalle

Chicago, Illinois 60654

Telephone: (312) 862-2000

Facsimile: (312) 862-2200

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 Fuel Resources, Inc. (3014); Edison Mission Fuel Transportation, Inc. (3012); Edison Mission Holdings Co. (6940); Edison Mission Midwest Holdings Co. (6553); 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.

PARTIES SERVED VIA OVERNIGHT DELIVERY

ABB, INC.
ATTN JOHN JOHNSON
29801 EUCLID AVENUE
WICKLIFFE OH 44092

ALTORFER INC.
ATTN TIM KIRCHNER
1 CAPITAL DRIVE
EAST PEORIA IL 61611

ARCH COAL SALES COMPANY, INC.
ATTN ROWDY SMITH
PO BOX 96828
CHICAGO IL 60603

ARKANSAS DEPT ENVIRONMENTAL QUALITY
ATTN DIRECTOR OF CHIEF OF LEGAL DIVISION
5301 NORTHSORE DR
NORTH LITTLE ROCK AR 72118

BANK OF AMERICA, N.A.
ATTN CUSTOMER SERVICE
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CHICAGO IL 60661

BANK OF NEW YORK MELLON
ATTN CHRIS GRELL
385 RIFLE CAMP ROAD
PATERSON NJ 07544

BEEEMSTERBOER, INC.
ATTN SIMON BEEEMSTERBOER
22013 S. SCHOOLHOUSE RD
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ATTN SANDRA ONSTOTT
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CHICAGO IL 60677

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ATTN GEORGE A. DAVIS
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ATTN ROBERT OGLESBY, EXECUTIVE DIRECTOR
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OR GENERAL COUNSEL
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15H FLOOR
NEW YORK NY 10013

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WASHINGTON DC 20426

ILLINOIS COMMERCE COMMISSION
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ILLINOIS DEPARTMENT OF REVENUE
ATTN BANKRUPTCY UNIT
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#7-400
CHICAGO IL 60601

ILLINOIS DEPARTMENT OF REVENUE
ATTN BANKRUPTCY SECTION
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CHICAGO IL 64338

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ILLINOIS POLLUTION CONTROL BOARD
ATTN CHAIRMAN OR SENIOR ATTORNEY
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SPRINGFIELD IL 62794

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ATTN COMMISSIONER OR LEGAL COUNSEL
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MAIL CODE 50-01
INDIANAPOLIS IN 46204

INSTITUTIONAL CASH DISTRIBUTORS LLC
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SAN FRANCISCO CA 94104

INTER-CON SECURITY SYSTEMS
ATTN GERARD NEVILLE
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PASADENA CA 91105-2048

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ROOM 3022
CHICAGO IL 60604

INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATION
11601 ROOSEVELT ROAD
MAIL DROP N781
PHILADELPHIA PA 10154

INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATION
PO BOX 7346
PHILADELPHIA PA 19101-7346

JOLIET TRUST II
C/O WILMINGTON TRUST COMPANY
ATTN ROBERT HINES, JR., CORPORATE TRUST ADMIN
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WILMINGTON DE 19890

JOLIET TRUST II
C/O RICHARDS, LAYTON & FINGER, P.A.
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JPMORGAN CHASE BANK N.A.
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ATTN COMMISSIONER OR LEGAL COUNSEL
#2 HUDSON HOLLOW
FRANKFORT KY 40601

KENTUCKY ENVIRONMENTAL QUALITY COMMISSION
ATTN EXECUTIVE DIRECTOR OR LEGAL COUNSEL
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FRANKFORT KY 40601

KERN RIVER GAS TRANSMISSION COMPANY
ATTN KRISTIN GILLETTE
2755 EAST COTTONWOOD PARKWAY
SALT LAKE CITY UT 84121

LAFARGE NORTH AMERICA
ATTN: DAVE DIEDRICK
30600 TELEGRAPH ROAD
BINGHAM FARMS MI 48025-4530

MISSOURI DEPT OF CONSERVATION
ATTN COMMISSIONER OR GENERAL COUNSEL
2901 W TRUMAN BLVD
JEFFERSON CITY MO 65109

MISSOURI DEPT OF NATURAL RESOURCES
ATTN DIRECTOR OR GENERALCOUNSEL
DIVISION OF ENVIRONMENTAL QUALITY
PO BOX 176
JEFFERSON CITY MO 65102

MITSUBISHI POWER SYSTEMS, INC
ATTN RICHARD D. SIDKOFF, ESQ.
NEW YORK BRANCH (USA)
100 BAYVIEW CIRCLE
NEWPORT BEACH CA 92660

MONTANA DEPT OF ENVIRONMENTAL QUALITY
ATTN DIRECTOR OR CHIEF LEGAL COUNSEL
1625 ELEVENTH AVE
HELENA MT 59620

MORGAN STANLEY SMITH BARNEY
ATTN DAVID LINDBERG
411 E. WISCONSIN AVE
COLUMBUS WI 43202

NESBITT ASSET RECOVERY SERIES J-1
C/O WILMINGTON TRUST COMPANY
ATTN ROBERT HINES, JR., CORPORATE TRUST ADMIN
RODNEY SQUARE NORTH
1100 NORTH MARKET STREET
WILMINGTON DE 19890

NESBITT ASSET RECOVERY SERIES J-1
C/O U.S. BANK NATIONAL ASSOCIATION, AS OWNER TRUST
ATTN: MILDRED SMITH, U.S. BANK CORPORATE TRUST
300 DELAWARE AVENUE, 9TH FLOOR
MAIL CODE: EX-DE-WDAW
WILMINGTON DE 19801

NESBITT ASSET RECOVERY SERIES J-1
JENNER & BLOCK LLP
ATTN: DANIEL R. MURRAY & MELISSA M. HINDS
353 N. CLARK STREET
CHICAGO IL 60654

NESBITT ASSET RECOVERY SERIES P-1
C/O WILMINGTON TRUST COMPANY
ATTN ROBERT HINES, JR., CORPORATE TRUST ADMIN
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NESBITT ASSET RECOVERY SERIES P-1
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NORIT AMERICAS INC
ATTN ROB NEBERGALL, BUSINESS MANAGER
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MARSHALL TX 75670

NORTH AMERICAN ELECTRIC RELIABILITY CORPORATION
ATTN GENERAL COUNSEL
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