

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)
)	Re: Docket No. 1860

**AGREED ORDER RESOLVING DEBTORS' TWENTIETH OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (CLAIMS 107, 109, 110,
AND 123 ASSERTED BY THE ILLINOIS DEPARTMENT OF REVENUE)** (Dkt. No. 1860)

Upon the objection (the "Objection")² of the EME Reorganization Trust (the "Reorganization Trust"), as successor to Edison Mission Energy, one of the above-captioned debtors (together with its debtor affiliates, the "Debtors"), for entry of an order (this "Order") reclassifying, reassigning, adjusting, or disallowing and expunging certain claims filed by the Illinois Department of Revenue (the "IDOR") as identified in the Objection pursuant to sections 502 and 1106(a)(1) of the Bankruptcy Code, Bankruptcy Rule 3007, Local Rule 3007-1, and the Objection Procedures, all as more fully set forth in the Objection; and the IDOR having withdrawn Claim 107 on January 30, 2014 [Docket No. 1955] and Claim 123 on March 3, 2014 [Docket No. 2149]; and the Reorganization Trust and the IDOR having reached an agreement on

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 service address of the Reorganization Trust is: EME Reorganization Trust, c/o Akin Gump Strauss Hauer & Feld LLP, Attn: James Savin, 1333 New Hampshire Avenue NW, Washington, DC 20036.

² Capitalized terms used but not otherwise defined herein will have the meanings ascribed to them in the Objection.

the adjustment of the remaining IDOR Claims, Claim 109 and Claim 110, as described below; and the Court having found that the Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding under 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Objection, as modified by this Order, is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and the Court having found that the Reorganization Trust provided appropriate notice of the Objection and the opportunity for a hearing on the Objection under the circumstances; and the Court having reviewed the Objection and having heard the statements in support of the relief requested in the Objection at a hearing before the Court (the "Hearing"); and the Court having been advised that the Reorganization Trust and IDOR have agreed to resolution of the remaining claims (Claims 109 and 110) that IDOR has not previously withdrawn, ; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is resolved as set forth in this Order.
2. Claim 109 (which shall be deemed to cover all sales and use tax liability for the period from January 1, 2010 through March 31, 2014) is hereby adjusted to the amount of \$427,219 and is allowed in that amount as a claim secured by a right of set off against a credit owed to Midwest Generation LLC. The Reorganization Trust has satisfied all obligations with respect to Claim 109 by IDOR setting off the full amount of the claim as allowed and the Reorganization Trust shall have no further liability to the IDOR with respect to such claim.
3. Claim 110 is hereby adjusted to the amount of \$395,845 and is allowed in that amount as a claim secured by a right of set off against a credit owed to Midwest Generation

LLC. The Reorganization Trust has satisfied all obligations with respect to Claim 110 by IDOR setting off the full amount of the claim as allowed and the Reorganization Trust shall have no further liability to the IDOR with respect to such claim.

4. GCG, Inc. is directed to update the claims register to reflect the relief granted in this Order.


5. Except as provided in this Order, nothing in this Order will be construed as: (a) an admission or finding as to the validity of any claim against any Debtor or the Reorganization Trust; (b) a waiver of the right of the Reorganization Trust or the Debtors to dispute any claim against the Reorganization Trust or any Debtor on any grounds whatsoever, at a later date; (c) a promise by, or requirement on, the Reorganization Trust or any Debtor to pay any claim other than in accordance with the terms of the *Debtors' Third Amended Joint Chapter 11 Plan of Reorganization (with Technical Modifications)* (as may be amended, modified, or supplemented from time to time, the "Plan"); (d) an implication or admission that any particular claim is of a type specified or defined in this Order; or (e) a waiver of the rights of the Reorganization Trust or the Debtors under the Plan, the Bankruptcy Code, or any other applicable law.

6. Each IDOR Claim and the objections by the Reorganization Trust to such Claim, as addressed in the Objection, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be treated as a separate Order with respect to Claim 109 and Claim 110. Any stay of this Order pending appeal by any claimants whose Claims are subject to this Order will only apply to the contested matter that involves that claimant and will not act to stay the applicability or finality of this Order with respect to the other contested matters identified in the Objection or this Order.

7. The Reorganization Trust is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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

Dated: April 15, 2015
Chicago, Illinois



Jacqueline P. Cox
United States Bankruptcy Judge

APPROVED AS TO FORM AND SUBSTANCE AND ENTRY REQUESTED:

/s/ James Savin
James Savin (admitted *pro hac vice*)
Kevin M. Eide (admitted *pro hac vice*)
AKIN GUMP STRAUSS HAUER & FELD LLP
1333 New Hampshire Avenue NW
Washington, DC 20036
Telephone: (202) 887-4000
Facsimile: (202) 887-4288
- and -

Marty L. Brimmage, Jr. (admitted *pro hac vice*)
Lacy M. Lawrence (admitted *pro hac vice*)
AKIN GUMP STRAUSS HAUER & FELD LLP
1700 Pacific Avenue
Suite 4100
Dallas, TX 75201
Telephone: (214) 969-2800
Facsimile: (214) 969-4343
- and -

David M. Neff
Brian Audette
PERKINS COIE LLP
131 South Dearborn Street, Suite 1700
Chicago, Illinois 60603-5559
Telephone: (312) 324-8400
Facsimile: (312) 324-9400

Counsel to the EME Reorganization Trust

/s/ James D. Newbold
James D. Newbold
Assistant Attorney General
Bureau of Revenue
100 W. Randolph Street
Chicago, IL 60601
Telephone: (312) 814-4557

*Counsel for the Illinois Department of
Revenue*