

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
LONGVIEW POWER, LLC, <u>et al.</u> , ¹)	Case No. 13-12211 (BLS)
)	
Debtors.)	Jointly Administered
)	

**LONGVIEW DEBTORS' MONTHLY
OPERATING REPORT FOR THE PERIOD ENDING AUGUST 31, 2014**

LONGVIEW DEBTORS' ADDRESS: 966 Crafts Run Road
Maidsville, West Virginia 26541

DEBTORS' ATTORNEYS: Daniel J. DeFranceschi (No. 2732)
Paul N. Heath (No. 3704)
Zachary I. Shapiro (No. 5103)
Marisa A. Terranova (No. 5396)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 North King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701

- and -

Richard M. Cieri (admitted *pro hac vice*)
Paul M. Basta, P.C. (admitted *pro hac vice*)
KIRKLAND & ELLIS LLP
601 Lexington Avenue
New York, New York 10022-4611
Telephone: (212) 446-4800

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor's taxpayer identification number are as follows: (a) Longview Power, LLC (1860); and Longview Intermediate Holdings C, LLC (1008) (collectively, the "Longview Debtors"); and (b) Mepco Holdings, LLC (6654); Mepco Intermediate Holdings A, LLC (0502); Mepco Intermediate Holdings, LLC (4248); Mepco, LLC (3172); Coresco, LLC (6397); Dana Mining Company of Pennsylvania, LLC (8721); Dana Mining Company, LLC (4499); Mepco Conveyor, LLC (0477); Shannopin Materials LLC (1616); Border Energy, LLC (2798); and Alternate Energy, LLC (2428) (the foregoing excluding the Longview Debtors, collectively, the "Mepco Debtors"). The Longview Debtors' principal offices are located at 966 Crafts Run Road, Maidsville, West Virginia 26541. The Mepco Debtors' principal offices are located at 308 Dents Run Road, Morgantown, West Virginia 26501.

Facsimile: (212) 446-4900

- and -

Ryan Preston Dahl (admitted *pro hac vice*)

KIRKLAND & ELLIS LLP

300 North LaSalle

Chicago, Illinois 60654

Telephone: (312) 862-2000

Facsimile: (312) 862-2200

Longview Power, LLC, *et al.*

REPORT PREPARER:

GENERAL NOTES:

The Monthly Operating Report includes activity for the following Debtors:

Debtor	Case Number
Longview Power, LLC	13-12211 (BLS)
Longview Intermediate Holdings C, LLC	13-12217 (BLS)

This Monthly Operating Report (“MOR”) has been prepared solely for the purpose of complying with the monthly reporting requirements applicable in these chapter 11 cases and is in a format acceptable to the United States Trustee. The financial information contained herein is limited in scope and covers a limited time period. Moreover, such information is preliminary and unaudited, and is not prepared in accordance with generally accepted accounting principles (“GAAP”) in the United States. In addition, the financial statements and supplemental information contained herein represent condensed combined information.

The unaudited consolidated financial statements have been derived from the books and records of the Debtors. This information, however, has not been subject to certain procedures that would typically be applied to financial information in accordance with GAAP, and upon application of such procedures the financial information could be subject to material change.

The financial information contained herein is presented on a preliminary and unaudited basis and remains subject to future adjustment.

The results of operations contained herein are not necessarily indicative of results which may be expected for any other period or for the full year and may not necessarily reflect the consolidated results of operations and financial position of the Debtors in the future.

The undersigned, having reviewed the attached report and being familiar with the Debtors' financial affairs, verifies, under penalty of perjury, that the information contained herein is complete, accurate and truthful to the best of my knowledge.

DATE: September 29, 2014

/s/ Mark A. Joensen

Mark A. Joensen
Chief Financial Officer

UNITED STATES BANKRUPTCY COURT
 DISTRICT OF _____

In re _____ Longview Power LLC _____

Case No. _____ 13-12211 _____
 Reporting Period: August-14

MONTHLY OPERATING REPORT

File with Court and submit copy to United States Trustee within 20 days after end of month.

Submit copy of report to any official committee appointed in the case

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1			
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a			
Schedule of Professional Fees Paid	MOR-1b			
Copies of bank statements				
Cash disbursements journals				
Statement of Operations	MOR-2			
Balance Sheet	MOR-3			
Status of Postpetition Taxes	MOR-4			
Copies of IRS Form 6123 or payment receipt				
Copies of tax returns filed during reporting period				
Summary of Unpaid Postpetition Debts	MOR-4			
Listing of aged accounts payable	MOR-4			
Accounts Receivable Reconciliation and Aging	MOR-5			
Debtor Questionnaire	MOR-5			

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

 Signature of Debtor

 Date

 Signature of Joint Debtor

 Date

 Signature of Authorized Individual*

 Date

Mark. A. Joensen

Printed Name of Authorized Individual

Chief Financial Officer

Title of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation, a partner if debtor is a partnership, a manager or member if debtor is a limited liability company

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be per the debtor's books, not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. The amounts reported in the "PROJECTED" columns should be taken from the SMALL BUSINESS INITIAL REPORT (FORM IR-1). Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CON'T)]

	BANK ACCOUNTS					CURRENT MONTH		CUMULATIVE FILING TO DATE	
	Union Revenue	Union O&M / Interest	Union Construction	PNC Discretionary	Restricted Cash Accounts	ACTUAL	PROJECTED (FN 1)	ACTUAL	PROJECTED (FN 1)
CASH BEGINNING OF MONTH	8,381,916	493,000	0	3,734,676	23,166,856	35,776,448		19,963,062	
RECEIPTS									
CASH SALES				0		0		6,461	
ACCOUNTS RECEIVABLE	10,204,271			46,308		10,250,579		173,668,759	
LOANS AND ADVANCES - Scotiabank						0		39,836,243	
SALE OF ASSETS						0		0	
ACCOUNT INTEREST EARNED	92				20	112		2,432	
OVERPAYMENTS / REFUNDS	399,177			30,346		429,523		1,757,856	
OTHER (ATTACH LIST)						0		0	
TRANSFERS (FROM DIP ACCTS)	7,000,000	13,773,169		7,480,000		28,253,169		323,636,865	
						0		0	
TOTAL RECEIPTS	17,603,539	13,773,169	0	7,556,655	20	38,933,383	0	538,908,617	0

DISBURSEMENTS									
NET PAYROLL (to Genpower Services)		0		447,042		447,042		6,605,779	
PAYROLL TAXES (to Genpower Services)		0		202,909		202,909		2,832,123	
OTHER PAYROLL COSTS (to Genpower Services)		0		69,715		69,715		897,659	
PLANT PROCESS WATER (Dunkard)		275,000		0		275,000		11,703,030	
MANAGEMENT FEES (to Genpower Services)						0		300,000	
COAL (Mepeo)		5,694,467				5,694,467		90,398,013	
ASH DISPOSAL (Coresco)		199,562				199,562		2,644,046	
						0		0	
EMPLOYEE HEALTH / LIFE				183,981		183,981		1,350,482	
PROPERTY / CASUALTY INSURANCE		24,140		186,473		210,613		2,537,589	
WARRANTY LITIGATION SUPPORT				1,428,405		1,428,405		14,386,705	
SECURED/ RENTAL/ LEASES				36,684		36,684		921,533	
DONATIONS				750		750		17,850	
OPERATING & MAINTENANCE (incl capex)				2,276,602		2,276,602		35,347,238	
ENERGY CAPACITY CHARGE		0				0		181,116	
TAXES				1,218,959		1,218,959		2,635,238	
BANKING FEES		100,000	0	221		100,221		139,755	
SCOTIABANK - DEBT ISSUANCE / LOAN FEES						0		3,198,238	
DUNKARD DEBT PAYDOWN						0		6,194,782	
PURCHASE GP SERVICES, DUNKARD BY LONGVIEW C						0		4,500,000	
APPALACHIAN STEWARDSHIP AGREEMENT						0		500,000	
TRANSFERS (TO DIP ACCTS)	13,773,169	7,480,000				21,253,169		303,636,865	
INTEREST		493,000				493,000		7,563,521	
PROFESSIONAL FEES (FN-2)				2,461,338		2,461,338		22,151,981	
U.S. TRUSTEE FEES				0		0		70,725	
COURT COSTS						0		0	
						0		0	
TOTAL DISBURSEMENTS	13,773,169	14,266,169	0	8,513,080	0	36,552,418	0	520,714,267	0

NET CASH FLOW	3,830,370	(493,000)	0	(956,426)	20	2,380,965	0	18,194,350	0
<small>(RECEIPTS LESS DISBURSEMENTS)</small>									

CASH - END OF MONTH	12,212,286	0	0	2,778,250	23,166,876	38,157,413	0	38,157,413	0
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THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)	
TOTAL DISBURSEMENTS	\$36,552,417.75
LESS TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	(\$21,253,168.73)
PLUS ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	\$
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$15,299,249.02

FN1 - See attached for projected receipts and disbursements
 FN2 - Includes restructuring professional fee payments for both debtors and creditors. Schedule MOR-1b only includes debtor-side professional fee payments

In re Longview Power LLC Debtor:

Case No 13-12211 Reporting Period August-14

BANK RECONCILIATIONS
Continuation Sheet for MOR-1

A bank reconciliation must be included for each bank account. The debtor's bank reconciliation may be substituted for this page.

	Union Revenue		Union O&M		Union Construction		PNC Discretionary		Restricted Cash/Accounts	
BALANCE PER BOOKS		12,212,286.42		0.00		0.00		2,778,250.03		23,166,876.38
BANK BALANCE		12,212,264.41		0.00		0.00		3,640,794.07		23,166,876.38
(+) DEPOSITS IN TRANSIT (ATTACH LIST)		0.00		0.00		0.00		0.00		0.00
(-) OUTSTANDING CHECKS (ATTACH LIST)		0.00		0.00		0.00		(862,544.03)		0.00
OTHER (ATTACH EXPLANATION)		22.01		0.00		0.00		(0.01)		0.00
ADJUSTED BANK BALANCE *		12,212,286.42		0.00		0.00		2,778,250.03		23,166,876.38
* Adjusted bank balance must equal balance per books										
DEPOSITS IN TRANSIT	Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount
CHECKS OUTSTANDING	Ck #	Amount	Ch #	Amount	Ck #	Amount	Ck #	Amount	Ck #	Amount
SECURE US							7610	120.52		
MOTION INDUSTRIES							8031	2,726.51		
DONLEY HOLDINGS LLC							8094	1,243.65		
DONLEY HOLDINGS LLC							8430	1,243.65		
BOFREBO INDUSTRIES DBA ENDUSTRA FILTER MANUFACTURE							8690	1,243.65		
ELLIOT NERI							8849	20,310.24		
FASTENAL INDUSTRIAL AND CONSTRUCTION SUPPLY							8851	1,029.61		
GEA POWER COOLING INCORPORATED							8874	8,859.72		
HENTHORN ENVIRONMENTAL SERVICES							8879	507.59		
SIEMENS ENERGY INCORPORATED							8881	5,501.44		
TENASKA POWER SERVICES							8898	8,853.27		
TOWERS WATSON PA INCORPORATED							8900	751.91		
MERSEN USA BN CORPORATION							8907	111,228.21		
MISSISSIPPI LIME COMPANY							8924	1,350.00		
UNITED VAN LINES							8933	172,179.84		
UNUM LIFE INSURANCE COMPANY OF AMERICA							8935	4,146.02		
ADVANCED CONTROLS & DISTRIBUTION							8936	54,230.54		
ALPINE RESEARCH AND ENGINEERING LLC							8937	1,741.50		
AMD RECLAMATION							8938	922.29		
AP SERVICES							8939	1,415.40		
APPLIED INDUSTRIAL TECHNOLOGIES							8940	570.01		
APPLYTECH INCORPORATED							8941	194,581.94		
ARROW GRAPHICS AND PRINTING							8942	340.00		
ASCENDANT ENERGY SOLUTIONS							8943	64,027.34		
AUBREY HUNT							8944	3,246.92		
AZIMA DLI							8945	852.91		
BDI-PA PITTSBURGH							8946	7,250.00		
BLACK & VEATCH							8947	408.46		
CANON FINANCIAL SERVICES							8948	1,243.65		
CDW DIRECT LLC							8949	1,623.47		
CHARLESTON VALVE AND FITTING COMPANY							8950	403.43		
CINTAS CORPORATION							8951	1,247.50		
CLAYTON ENGINEERING COMPANY							8952	56,525.00		
CLEVELAND BROTHERS							8953	3,500.10		
CLYDE BERGEMANN POWER GROUP AMERICAS							8954	205.00		
COHESIVE INFORMATION SOLUTIONS							8955	5,498.50		
DAVIS VISION							8956	99.02		
DE LAGE LANDEN FINANCIAL SERVICES							8957	1,600.60		
DONLEY HOLDINGS LLC							8958	300.00		
DONLIN RECANO & COMPANY							8959	41.34		
ENECON CORPORATION							8960	485.00		
ENERGY PIPING INCORPORATED							8961	18,316.50		
EQUIPMENT AND CONTROLS							8962	873.57		
FASTENAL INDUSTRIAL AND CONSTRUCTION SUPPLY							8963	5,105.00		
FEDEX							8964	1,385.74		
FLSMIDTH USA INCORPORATED							8965	742.00		
GAP POLLUTION & ENVIRONMENTAL CONTROL							8966	428.00		
GE BETZ INCORPORATED							8967	10,047.10		
GEORGE R SMALLEY COMPANY							8968	1,862.52		
GRAINGER INDUSTRIAL SALES							8969	387.00		
HACH COMPANY							8970	18,848.48		
HOWARD MARTEN COMPANY LTD							8971	732.45		
ICE DATA							8972	3,133.60		
INSIGHT SERVICES							8973	4,996.32		
INTERTEK ASSET INTEGRITY MANAGEMENT							8974	30.00		
JAMS INCORPORATED							8975	38,000.00		
JENKINS SERVICE							8976	14,000.00		
OTHER										
Reconciliation Adjustment		22.01						(0.01)		
Unknown ACH Deduction Being Researched by Bank										
Interest not Recognized until March										

Restructuring professionals; NOT litigation

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID

This schedule is to include all retained professional payments from case inception to current month.

Payee	Period Covered	Amount Approved	Payor	Check		Amount Paid		Year-To-Date	
				Number	Date	Fees	Expenses	Fees	Expenses
Donlin Recano & Company	August 2013	44,348.17	Longview Power	Wire	10/8/2013	40,358.85	3,989.32		
Donlin Recano & Company	11/25/13 (bar not)	37,219.40	Longview Power	wire	11/21/2013	0.00	37,219.40		
Donlin Recano & Company	8/30/13-10/31/13	179,000.40	Longview Power	wire	12/5/2013	139,092.20	39,908.20		
Donlin Recano & Company	10/1-11/30/13	1,769.59	Longview Power	Wire	1/30/2014	1,542.40	227.19		
Donlin Recano & Company	12/1-12/31/13	27,335.67	Longview Power	Wire	2/25/2014	15,343.60	11,992.07		
Donlin Recano & Company	1/1/14-1/31/14	76,202.32	Longview Power	wire	3/6/2014	64,438.21	11,764.11		
Donlin Recano & Company	1/1/13-12/31/13	289,019.55	Longview Power	wire	3/19/2014	226,370.92	62,648.63		
Donlin Recano & Company	8/30/13-12/31/13	4,231.40	Longview Power	wire	3/28/2014	4,231.40	0.00		
Donlin Recano & Company	2/1/14-2/28/14	76,647.18	Longview Power	wire	3/28/2014	60,304.16	16,343.02		
Donlin Recano & Company	1/1/14-1/31/14	8,331.27	Longview Power	wire	4/8/2014	7,362.16	969.11		
Donlin Recano & Company	3/1/14-3/31/14	63,341.04	Longview Power	wire	4/28/2014	51,957.36	11,383.68		
Donlin Recano & Company	2/1/14-2/28/14	2,719.48	Longview Power	wire	4/30/2014	2,576.96	142.52		
Donlin Recano & Company	4/1/14-4/30/14	35,311.95	Longview Power	8190	6/5/2014	31,016.04	4,295.91		
Donlin Recano & Company	3/1/14-3/31/14	585.90	Longview Power	8190	6/5/2014	556.32	29.58		
Donlin Recano & Company	5/1/14-5/31/14	98,724.34	Longview Power	wire	6/26/2014	77,404.19	21,320.15		
Donlin Recano & Company	1/1/14-3/31/14	2,623.86	Longview Power	wire	6/27/2014	2,623.86	0.00		
Donlin Recano & Company	4/1/14-4/30/14	3,230.65	Longview Power	wire	6/30/2014	367.36	2,863.29		
Donlin Recano & Company	6/1/14-6/30/14	99,494.34	Longview Power	8691	7/31/2014	79,490.93	20,003.41		
Donlin Recano & Company	5/1/14-5/31/14	4,212.74	Longview Power	wire	7/28/2014	4,151.44	61.30		
Donlin Recano & Company	6/1/14-6/30/14	3,725.38	Longview Power	wire	8/26/2014	3,615.12	110.26	812,803.48	245,271.11
Ernst & Young	8/30/13-9/30/13	26,651.34	Longview Power	Wire	1/30/2014	26,651.34	0.00		
Ernst & Young	10/1/13-10/31/13	211,380.38	Longview Power	Wire	1/30/2014	211,380.38	0.00		
Ernst & Young	11/1/13-12/31/13	69,514.02	Longview Power	wire	3/14/2014	69,514.02	0.00		
Ernst & Young	8/30/13-12/31/13	94,321.95	Longview Power	wire	3/24/2014	94,321.95	0.00		
Ernst & Young	1/1/14-1/31/14	154,671.06	Longview Power	Wire	4/15/2014	154,671.06	0.00		
Ernst & Young	2/1/14-2/28/14	278,720.62	Longview Power	wire	5/2/2014	275,559.40	3,161.22		
Ernst & Young	3/1/14-3/31/14	555,726.17	Longview Power	wire	6/17/2014	542,600.41	13,125.76		
Ernst & Young	1/1/14-3/31/14	243,207.72	Longview Power	wire	6/26/2014	243,207.72	0.00		
Ernst & Young	4/1/14-4/30/14	469,170.32	Longview Power	wire	6/30/2014	464,165.62	5,004.70		
Ernst & Young	5/1/14-5/31/14	119,664.00	Longview Power	wire	8/20/2014	115,290.28	4,373.72	2,197,362.18	25,665.40
Kirkland & Ellis LLP	8/30/13-9/30/13	654,063.84	Longview Power	Wire	1/2/2014	633,788.40	20,275.44		
Kirkland & Ellis LLP	10/1-10/31/13	537,950.83	Longview Power	Wire	1/15/2014	507,248.21	30,702.62		
Kirkland & Ellis LLP	11/1-11/30/13	948,019.70	Longview Power	Wire	2/12/2014	929,355.20	18,664.50		
Kirkland & Ellis LLP	12/1/13-12/31/13	693,630.15	Longview Power	wire	3/6/2014	648,308.80	45,321.35		
Kirkland & Ellis LLP	8/30/13-12/31/13	717,110.20	Longview Power	wire	3/28/2014	717,110.20	0.00		
Kirkland & Ellis LLP	1/1/14-1/31/14	749,321.17	Longview Power	Wire	4/7/2014	725,647.20	23,673.97		
Kirkland & Ellis LLP	2/1/14-2/28/14	834,774.53	Longview Power	Wire	4/30/2014	811,552.80	23,221.73		

Kirkland & Ellis LLP	3/1/14-3/31/14	464,021.04	Longview Power	Wire	6/11/2014	432,858.40	31,162.64	
Kirkland & Ellis LLP	1/1/14-3/31/14	491,661.43	Longview Power	Wire	6/26/2014	491,661.43	0.00	
Kirkland & Ellis LLP	4/1/14-4/30/14	238,130.33	Longview Power	Wire	7/1/2014	224,992.80	13,137.53	
Kirkland & Ellis LLP	5/1/14-5/31/14	373,335.19	Longview Power	Wire	7/28/2014	357,046.40	16,288.79	
Kirkland & Ellis LLP	6/1/14-6/30/14	481,850.98	Longview Power	Wire	8/26/2014	449,006.00	32,844.98	255,293.55
Lazard Freres & Company	10/1/13-10/31/13	140,000.00	Longview Power	wire	11/27/2013	140,000.00	0.00	
Lazard Freres & Company	11/1-11/30/13	140,000.00	Longview Power	Wire	1/10/2014	140,000.00	0.00	
Lazard Freres & Company	12/1-12/31/13	140,000.00	Longview Power	Wire	1/27/2014	140,000.00	0.00	
Lazard Freres & Company	1/1-1/31/14	140,000.00	Longview Power	7175	2/21/2014	140,000.00	0.00	
Lazard Freres & Company	2/1/14-2/28/14	140,000.00	Longview Power	wire	3/10/2014	140,000.00	0.00	
Lazard Freres & Company	8/30/13-12/31/13	135,688.58	Longview Power	wire	3/28/2014	140,000.00	-4,311.42	
Lazard Freres & Company	3/1/14-3/31/14	140,221.02	Longview Power	Wire	4/10/2014	140,000.00	221.02	
Lazard Freres & Company	4/1/14-4/30/14	140,000.00	Longview Power	wire	5/12/2014	140,000.00	0.00	
Lazard Freres & Company	5/1/14-5/30/14	140,000.00	Longview Power	wire	6/16/2014	140,000.00	0.00	
Lazard Freres & Company	9/1/13-9/30/13	140,000.00	Longview Power	wire	6/26/2014	140,000.00	0.00	
Lazard Freres & Company	1/1/14-3/31/14	105,000.00	Longview Power	wire	6/27/2014	105,000.00	0.00	
Lazard Freres & Company	6/1/14-6/30/14	140,000.00	Longview Power	wire	8/6/2014	140,000.00	0.00	
Lazard Freres & Company	7/1/14-7/31/14	140,291.76	Longview Power	wire	8/21/2014	140,000.00	291.76	-3,798.66
Richards Layton Finger	8/30/13-9/30/13	169,218.60	Longview Power	wire	12/5/2013	154,422.40	14,796.20	
Richards Layton & Finger	10/1-11/30/13	173,338.09	Longview Power	Wire	1/30/2014	161,460.80	11,877.29	
Richards Layton & Finger	12/1/13-12/31/13	75,499.43	Longview Power	wire	3/10/2014	67,170.00	8,329.43	
Richards Layton & Finger	8/30/13-12/31/13	95,763.30	Longview Power	wire	3/28/2014	95,763.30	0.00	
Richards Layton & Finger	1/1/14-1/31/14	67,019.41	Longview Power	Wire	4/7/2014	62,744.40	4,275.01	
Richards Layton & Finger	2/1/14-2/28/14	83,603.37	Longview Power	Wire	4/30/2014	77,426.00	6,177.37	
Richards Layton & Finger	3/1/14-3/31/14	68,809.60	Longview Power	8244	6/5/2014	61,779.60	7,030.00	
Richards Layton & Finger	4/1/14-4/30/14	31,615.38	Longview Power	Wire	6/26/2014	30,530.40	1,084.98	
Richards Layton & Finger	1/1/14-3/31/14	50,487.50	Longview Power	Wire	6/27/2014	50,487.50	0.00	
Richards Layton & Finger	5/1/14-5/31/14	57,987.88	Longview Power	Wire	7/28/2014	54,873.20	3,114.68	
Richards Layton & Finger	6/1/14-6/30/14	99,535.93	Longview Power	Wire	8/26/2014	91,792.80	7,743.13	64,428.00

In re Longview Power LLC Case No. 13-12211
 Debtor Reporting Period: August-14

STATEMENT OF OPERATIONS

(Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

Note - see the attached for Longview Power (LVP p&L). There was no activity for Longview Intermediate Holdings C

REVENUES	Month	Cumulative Filing to Date
Gross Revenues	\$	\$
Less: Returns and Allowances		
Net Revenue	\$	\$
COST OF GOODS SOLD		
Beginning Inventory		
Add: Purchases		
Add: Cost of Labor		
Add: Other Costs (attach schedule)		
Less: Ending Inventory		
Cost of Goods Sold		
Gross Profit		
OPERATING EXPENSES		
Advertising		
Auto and Truck Expense		
Bad Debts		
Contributions		
Employee Benefits Programs		
Insider Compensation*		
Insurance		
Management Fees/Bonuses		
Office Expense		
Pension & Profit-Sharing Plans		
Repairs and Maintenance		
Rent and Lease Expense		
Salaries/Commissions/Fees		
Supplies		
Taxes - Payroll		
Taxes - Real Estate		
Taxes - Other		
Travel and Entertainment		
Utilities		
Other (attach schedule)		
Total Operating Expenses Before Depreciation		
Depreciation/Depletion/Amortization		
Net Profit (Loss) Before Other Income & Expenses		
OTHER INCOME AND EXPENSES		
Other Income (attach schedule)		
Interest Expense		
Other Expense (attach schedule)		
Net Profit (Loss) Before Reorganization Items		
REORGANIZATION ITEMS		
Professional Fees		
U. S. Trustee Quarterly Fees		
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)		
Gain (Loss) from Sale of Equipment		
Other Reorganization Expenses (attach schedule)		
Total Reorganization Expenses		
Income Taxes		
Net Profit (Loss)	\$	\$

*"Insider" is defined in 11 U.S.C. Section 101(31).

In re Longview Power LLC Case No. 13-12211
 Debtor Reporting Period: _____ August-14

STATEMENT OF OPERATIONS - continuation sheet

Note - see the attached Longview Power P&L; No activity for Longview Intermediate Holdings C

BREAKDOWN OF "OTHER" CATEGORY	Month	Cumulative Filing to Date
Other Costs		
Other Operational Expenses		
Other Income		
Other Expenses		
Other Reorganization Expenses		

Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:
 Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

In re Longview Power LLC
Debtor

Case No. 13-12211
Reporting Period: August-14

BALANCE SHEET

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from postpetition obligations.
Note - see the attached Longview Power (LVP bal sht) and Longview Intermediate Holdings C (LV C bal sht)

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
CURRENT ASSETS		
Unrestricted Cash and Equivalents		
Restricted Cash and Cash Equivalents (see continuation sheet)		
Accounts Receivable (Net)		
Notes Receivable		
Inventories		
Prepaid Expenses		
Professional Retainers		
Other Current Assets (attach schedule)		
TOTAL CURRENT ASSETS	\$0.00	\$0.00
PROPERTY AND EQUIPMENT		
Real Property and Improvements		
Machinery and Equipment		
Furniture, Fixtures and Office Equipment		
Leasehold Improvements		
Vehicles		
Less Accumulated Depreciation		
TOTAL PROPERTY & EQUIPMENT	\$	\$
OTHER ASSETS		
Loans to Insiders*		
Other Assets (attach schedule)		
TOTAL OTHER ASSETS	\$	\$
TOTAL ASSETS	\$	\$

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)		
Accounts Payable		
Taxes Payable (refer to FORM MOR-4)		
Wages Payable		
Notes Payable		
Rent / Leases - Building/Equipment		
Secured Debt / Adequate Protection Payments		
Professional Fees		
Amounts Due to Insiders*		
Other Postpetition Liabilities (attach schedule)		
TOTAL POSTPETITION LIABILITIES	\$	\$
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)		
Secured Debt		
Priority Debt		
Unsecured Debt		
TOTAL PRE-PETITION LIABILITIES	\$	\$
TOTAL LIABILITIES	\$	\$
OWNER EQUITY		
Capital Stock		
Additional Paid-In Capital		
Partners' Capital Account		
Owner's Equity Account		
Retained Earnings - Pre-Petition		
Retained Earnings - Postpetition		
Adjustments to Owner Equity (attach schedule)		
Postpetition Contributions (Distributions) (Draws) (attach schedule)		
NET OWNER EQUITY	\$	\$
TOTAL LIABILITIES AND OWNERS' EQUITY	\$	\$

*"Insider" is defined in 11 U.S.C. Section 101(31).

In re Longview Power LLC
Debtor

Case No. 13-12211
Reporting Period: August-14

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.
Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.
Attach photocopies of any tax returns filed during the reporting period.

	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Federal						
Withholding	0	0	0			0
FICA-Employee	0	0	0			0
FICA-Employer	0	0	0			0
Unemployment	0	0	0			0
Income	0	0	0			0
Other:	0	0	0			0
Total Federal Taxes	0	0	0			0
State and Local						
Withholding	0	0	0			0
Sales	0	0	0			0
Excise	0	0	0			0
Unemployment	0	0	0			0
Real Property	0	0	0			0
Personal Property	0	0	0			0
Other:	0	0	0			0
Total State and Local	0	0	0			0
Total Taxes	0	0	0			0

Employment related costs (wages, taxes, etc.) are paid by Genpower Services and invoiced to Longview Power as part of a management agreement

SUMMARY OF UNPAID POSTPETITION DEBTS

	Number of Days Past Due					Total
	Current	0-30	31-60	61-90	Over 90	
Accounts Payable	74,539.34	160,386.71	495,282.23	392,972.42	-1,953.91	1,121,226.79
Wages Payable	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Payable	0.00	0.00	0.00	0.00	0.00	0.00
Rent/Leases-Building	0.00	0.00	0.00	0.00	0.00	0.00
Rent/Leases-Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Secured Debt/Adequate Protection Payments	0.00	0.00	0.00	0.00	0.00	0.00
Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
Amounts Due to Insiders*	0.00	0.00	0.00	0.00	0.00	0.00
Other:	0.00	0.00	0.00	0.00	0.00	0.00
Other:	0.00	0.00	0.00	0.00	0.00	0.00
Total Postpetition Debts	74,539.34	160,386.71	495,282.23	392,972.42	-1,953.91	1,121,226.79

Explain how and when the Debtor intends to pay any past-due postpetition debts.

Past due amounts are awaiting court approval to pay professional fees.

Employment related costs (wages, taxes, etc.) are paid by Genpower Services and invoiced to Longview Power as part of a management agreement

No activity for Longview Intermediate Holdings C

*"Insider" is defined in 11 U.S.C. Section 101(31).

In re Longview Power LLC
Debtor

Case No. 13-12211
Reporting Period: August-14

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	5,686,485.00
+ Amounts billed during the period	10,174,130.53
- Amounts collected during the period	(10,250,579.11)
- Amounts written off/ expensed	0.00
Total Accounts Receivable at the end of the reporting period	5,610,036.42

Accounts Receivable Aging	Amount
0 - 30 days old	5,579,167.57
31 - 60 days old	27,015.74
61 - 90 days old	0.00
91+ days old	3,853.11
Total Accounts Receivable	5,610,036.42
Amount considered uncollectible (Bad Debt)	
Accounts Receivable (Net)	5,610,036.42

DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		XX
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		XX
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	XX	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	XX	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		XX

Balance Sheet

	August 2014 Current Month	August 2013 Petition Date	Net Change	
Assets				
Cash				
10100	Main Account (Revenue)	12,212,286	1,601,717	10,610,570
10105	Deposit Account (Construction)	-	1	(1)
10110	Disbursement Account	2,778,250	4,000,879	(1,222,629)
10199	Cash -Clearing	-	-	-
	Total Cash	14,990,536	5,602,597	9,387,940
Accounts Receivable				
10300	Accounts Receivable	5,606,183	7,564,109	(1,957,926)
10398	Accounts Receivable - Other	3,853	767,524	(763,671)
	Total Accounts Receivable	5,610,036	8,331,632	(2,721,596)
Inventories				
10700	Coal Inventories	4,764,997	5,859,863	(1,094,866)
10705	Limestone Inventories	120,760	95,460	25,300
10720	Spare Parts Inventories	9,005,639	8,844,632	161,007
10799	Supplies Inventories - Other	-	-	-
	Total Inventories	13,891,396	14,799,954	(908,559)
Prepaid Expenses				
10900	Prepaid Expenses	333,011	223,641	109,370
10905,113	Deposits / Restricted Cash	23,166,876	14,360,466	8,806,411
10915	Prepaid Insurance	815,001	921,864	(106,862)
10925	Prepaid IT/Software Support	173,559	161,377	12,182
10930	Prepaid MCDA Lease	33,333	33,871	(538)
10935	Prepaid Engineering Support	-	28,335	(28,335)
10940	Professional Retainers	513,571	2,023,234	(1,509,663)
	Total Prepaid Expenses	25,035,352	17,752,787	7,282,565
Debt Issuance Cost				
11105	Debt Issuance Costs - Current	5,437,162	-	5,437,162
11305	Debt Issuance Costs - Noncurrent	3,333,244	18,689,089	(15,355,845)
	Net Debt Issuance Cost	8,770,405	18,689,089	(9,918,683)
Property & Equipment				
11500	Land	15,590,377	15,590,377	-
11505	Land Improvements	52,038,035	51,905,265	132,770
11530	Furniture & Fixtures	948,113	948,113	-
11535	Machinery & Equipment	1,674,010,893	1,672,436,012	1,574,881
11540	Rolling Stock	768,979	742,501	26,477
11545	Capital Leases	1,454,420	1,454,420	-
11550	Computer Hardware and Software	3,050,103	3,026,562	23,540
11590	Construction in Process	9,631,031	3,634,423	5,996,608
	Total Property & Equipment	1,757,491,950	1,749,737,673	7,754,276
11735	AD - Machinery & Equipment	(121,306,003)	(75,956,500)	(45,349,503)
11745	AD - Capital Leases	(782,750)	(573,859)	(208,892)
	Net Property & Equipment	1,635,403,196	1,673,207,315	(37,804,119)
Intangible Asset (SO2 Allowances)				
11900	Intangible Assets	8,148,681	8,148,681	-
11905	Accumulated Amortization	(1,381,639)	(949,848)	(431,792)
	Net Intangible	6,767,041	7,198,833	(431,792)
	Total Assets	1,710,467,963	1,745,582,206	(35,114,243)

Liabilities & Equity

Accounts Payable					
20100	Accounts Payable	PRE	928,703	1,658,160	(729,457)
20100	Accounts Payable	Post	1,121,227	-	1,121,227
20105	Accounts Payable - Clearing	Post	800,378	(0)	800,378
20199	Accounts Payable - Other	Post	4,307,365	-	4,307,365
	Total Accounts Payable		7,157,673	1,658,160	5,499,512
Intercompany					
20305	Interco - GenPower Services		109,045	(1,161,039)	1,270,084
20310	Interco - Longview Intermediate Holdings C		(4,500,000)	-	(4,500,000)
20355	Interco - Dunkard Creek		(82,345,507)	(211,198)	(82,134,309)
20360	Interco - Mepco, LLC	PRE	13,591,698	13,591,698	-
20360	Interco - Mepco, LLC	Post	1,730,944	-	1,730,944
20365	Interco - Coresco	PRE	265,614	265,614	-
20365	Interco - Coresco	Post	0	-	0
	Total Intercompany		(71,148,205)	12,485,075	(83,633,280)
Accrued Expenses					
20800	Accrued Expenses Utilities	PRE	-	-	-
20800	Accrued Expenses Op Fees	Post	113,254	113,254	-
20800	Accrued Expenses Audit	Post	175,989	175,989	-
20800	Accrued Expenses	Post	(29,440)	-	(29,440)
20805	Accrued Expenses - PILOT	Post	1,529,818	1,473,282	56,536
20810	Accrued Interest	PRE	-	4,738,615	(4,738,615)
20810	Accrued Interest	Post	579,391	-	579,391
21705	Accrued Property Tax - Personal	Post	232,201	174,435	57,766
	Total Accrued Expenses		2,601,214	6,675,576	(4,074,361)
Accrued Payroll Related					
21000	Accrued Salaries & Wages	Post	374,556	-	374,556
21010	Accrued Bonus AIP / Completion	[1]	1,776,232	2,259,229	(482,997)
21012	Accrued Bonus EAF	[1]	59,208	-	59,208
21015	Accrued Vacation	Post	211,122	94,334	116,788
21020	Accrued Sick	Post	183,910	164,949	18,961
21030	Accrued Holiday	Post	44,838	43,493	1,344
21099	Accrued Payroll - Other	Post	-	4,911	(4,911)
21205	Accrued Retirement Plans	Post	35,318	(2,158)	37,476
21300	Accrued Alimony / Child Support	Post	2,404	-	2,404
21595	Accrued Employee & Employer Taxes	Post	193,120	(4,729)	197,849
	Total Accrued Payroll Related		2,880,706	2,560,029	320,677
Other Current Liabilities---					
21900	Long Term Debt - Current	PRE	932,357,178	459,015,347	473,341,830
21902	Original Issue Discount - Current	Post	(672,811)	-	(672,811)
21905	Capital Lease Obligations - Current	Post	276,554	266,466	10,088
21920	Price Risk Management - Current	PRE	-	-	-
21925	Short Term Note Payable	Post	185,965	209,572	(23,607)
21930	Interest Rate Swap - Current	PRE	1,642,792	1,642,792	-
21940	Letter of Credit Obligation - Current	Post	77,500,000	-	77,500,000
21999	Other Current Liabilities	Post	124,344	114,312	10,032
	Total Other Current Liabilities		1,011,414,021	461,248,489	550,165,532

Non-Current Liabilities				
22100	Long Term Debt - Noncurrent	PRE	-	473,341,830
				(473,341,830)
22100	Long Term Debt - Noncurrent	Post	65,000,000	-
				65,000,000
22102	Original Issue Discount - Non Current	Post	(160,727)	-
				(160,727)
22105	Capital Lease - Noncurrent	Post	208,276	486,485
				(278,209)
22120	Price Risk Management - Noncurrent	PRE	4,165,000	4,165,000
				-
22130	Interest Rate Swap - Noncurrent		-	-
				-
22140	Letter of Credit Obligations - Non Current	Post	-	-
				-
22199	Other Non-current Liabilities	Post	4,156,255	4,280,599
				(124,344)
	Total Other Non-Current Liabilities		73,368,804	482,273,914
				(408,905,110)
Equity				
30100	Capital Contributions		1,045,181,561	1,045,181,561
				-
30105	Capital Distributions		-	-
				-
30115	Other Comprehensive Income (Loss)		(128,454,888)	(131,917,955)
				3,463,067
00000..399	Retained Earnings	PRE	(134,582,644)	(134,582,644)
				-
	Retained Earnings	Post	(97,950,280)	0.00
				(97,950,280)
	Total Partner Equity		684,193,750	778,680,963
				(94,487,213)
	Total Liabilities & Equity		1,710,467,963	1,745,582,206
				(35,114,243)

[1] Authorized to be paid per the Debtor's Employee Wages Motion

Case 13-12211-BLS Doc 1520 Filed 09/29/14 Page 18 of 21

Longview Power
Internal Income Statement
August 2014

	Current Month	Cumulative Since Filing
Revenues		
Energy	\$ 8,313,634	\$ 158,418,159
Capacity	1,751,607	11,453,084
Energy / Capacity Hedge	-	-
Ancillary Services	131,766	1,589,687
Other Revenues	31,228	277,516
Total Revenues	\$ 10,228,235	\$ 171,738,446
Fuel Cost		
Coal	\$ 6,805,149	\$ 97,480,710
Natural Gas	49,847	964,854
Back Feed Power	40,453	963,215
Other Fuel	-	-
Material Cost		
Limestone	238,423	3,920,584
Hydrated Lime	17,501	409,911
Ammonia	69,103	1,670,293
Chemicals	28,865	541,761
Water Cost (inc disposal, exc. Non-EBITD	213,972	4,078,373
Other Material Expense	32,000	168,457
Ash Disposal	185,047	2,829,093
Total Fuel and Material Cost	\$ 7,680,358	\$ 113,027,251
Labor Costs		
Regular Wages	\$ 602,180	\$ 7,080,949
Overtime Wages	53,870	873,877
Bonus	213,997	2,128,676
Paid Leave (Vac, Hol, Sick, etc.)	31,195	441,010
Other Salaries & Wages	(29,224)	(89,055)
Employee Benefits (Med, Retire, etc.)	177,962	1,446,861
Payroll Taxes	33,137	548,201
Operating Supplies & Maintenance		
Supplies, Parts & Repairs	223,337	2,995,137
Outside Maintenance Services	123,499	6,967,210
Equipment Fuel	8,401	243,208
Equipment Rentals / Leases	1,108	543,042
Other Maintenance Costs	40,668	474,150
Contract Services	31,792	646,326
Utilities	17,563	329,659
Freight Costs	9,255	174,681
Environmental	10,100	70,926
PILOT	199,561	2,384,964
Information Technology	59,410	667,506
Communications	12,894	120,840
Insurance	222,854	2,602,791
Professional Services	1,840,499	18,521,822
Office Expenses	2,642	70,827
Banking Fees	54,500	549,591
Property / Other Taxes	26,920	262,001
Travel & Entertainment	28,538	154,047
Other Operating Expenses	23,749	817,653
Total Operating Costs	\$ 4,020,408	\$ 51,026,898

Longview Power**Internal Income Statement****August****2014**

EBITDA	\$ (1,472,531)	\$ 7,684,297
Less: Dunkard Charges (non-EBITDA portion)	(377,892)	(9,651,130)
Less: Depreciation & Amortization	(3,854,423)	(46,238,229)
Less: Interest	(1,191,595)	(13,432,695)
Less: Restructuring Costs	(2,168,757)	(31,607,429)
Hedge MtM Gain <Loss>	-	-
Asset Disposal Gain <Loss>	(1,461,160)	(4,485,046)
Other Income <Expense>	-	(220,049)
Net Income Before Tax	\$ (10,526,358)	\$ (97,950,280)

Balance Sheet

<u>Assets</u>	August 2014 Current Month	August 2013 Petition Date	Net Change
Non Current Assets			
Investment in Sub - Mepco	170,584,878	170,584,878	-
Investment in Sub - Dunkard & GP Services	4,500,000	-	4,500,000
Investment in Sub - Longview Power	994,069,155	994,069,155	-
Net Intangible	1,169,154,033	1,164,654,033	4,500,000
Total Assets	1,169,154,033	1,164,654,033	4,500,000
Liabilities & Equity			
Intercompany			
Interco - Longview Power	4,500,000	-	4,500,000
Total Intercompany	4,500,000	-	4,500,000
Equity			
Capital Contributions	1,167,568,185	1,167,568,185	-
Retained Earnings Beginning	(2,914,152)	(2,914,152)	-
Net Income <Loss> YTD	-	-	-
Total Partner Equity	1,164,654,033	1,164,654,033	-
Total Liabilities & Equity	1,169,154,033	1,164,654,033	4,500,000

