

**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 MARCH 31, 2014**

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

DEBTORS’ ATTORNEYS: Daniel J. DeFranceschi (No. 2732)
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- and -

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

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.

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- and -

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REPORT PREPARER: Longview Power, LLC, *et al.*

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: April 25, 2014

/s/ James M. Grady

James M. Grady
Deputy Chief Financial Officer

UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____

In re Longview Power LLC

Case No. 13-12211

Reporting Period: March-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			

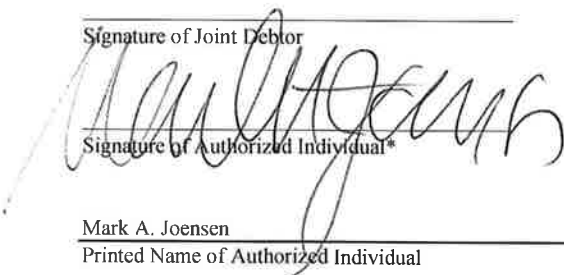
I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Date

Signature of Joint Debtor

Date


Signature of Authorized Individual*

April 25, 2014
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.

In re Longview Power LLC
Debtor

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

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 (CONT)]

	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	15,204,023	0	0	895,865	33,166,693	49,266,582		19,963,062	
RECEIPTS									
CASH SALES				0		0		6,461	
ACCOUNTS RECEIVABLE	23,505,675			24,753		23,530,428		125,374,296	
LOANS AND ADVANCES - Scotiabank	0					0		39,836,243	
SALE OF ASSETS						0		0	
ACCOUNT INTEREST EARNED	113				57	171		1,729	
OVERPAYMENTS / REFUNDS				0		0		137,959	
OTHER (ATTACH LIST)						0		0	
TRANSFERS (FROM DIP ACCTS)		19,188,209		11,025,000		30,213,209		163,398,936	
						0		0	
TOTAL RECEIPTS	23,505,788	19,188,209	0	11,049,753	57	53,743,807	0	328,755,625	0
DISBURSEMENTS									
NET PAYROLL (to Genpower Services)		240,818		212,120		452,937		3,825,412	
PAYROLL TAXES (to Genpower Services)		112,756		101,172		213,928		1,484,242	
OTHER PAYROLL COSTS (to Genpower Services)		41,939		51,225		93,163		479,365	
PLANT PROCESS WATER (Dunkard)		500,000		0		500,000		5,578,030	
MANAGEMENT FEES (to Genpower Services)				0		0		100,000	
COAL (Mepco)		6,745,960				6,745,960		58,868,244	
ASH DISPOSAL (Coresco)		206,736				206,736		1,895,981	
						0		0	
EMPLOYEE HEALTH / LIFE				19,382		19,382		625,471	
PROPERTY / CASUALTY INSURANCE				186,473		186,473		1,529,642	
WARRANTY LITIGATION SUPPORT				835,490		835,490		5,340,423	
SECURED/ RENTAL/ LEASES				131,290		131,290		524,902	
DONATIONS				10,350		10,350		12,100	
OPERATING & MAINTENACE (incl capex)				2,511,102		2,511,102		17,323,874	
ENERGY CAPACITY CHARGE		0				0		181,116	
TAXES				80		80		1,310,258	
BANKING FEES			0	751		751		2,408	
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)	19,188,209	11,025,000				30,213,209		163,398,936	
INTEREST		315,000				315,000		5,691,271	
PROFESSIONAL FEES (FN 2)				5,128,447		5,128,447		10,667,506	
U.S. TRUSTEE FEES				0		0		40,400	
COURT COSTS						0		0	
						0		0	
TOTAL DISBURSEMENTS	19,188,209	19,188,209	0	9,187,882	0	47,564,300	0	293,272,598	0
NET CASH FLOW	4,317,579	0	0	1,861,871	57	6,179,507	0	35,483,026	0
(RECEIPTS LESS DISBURSEMENTS)									
CASH - END OF MONTH	19,521,602	0	0	2,757,736	33,166,751	55,446,089	0	55,446,089	0

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)	
TOTAL DISBURSEMENTS	\$47,564,299.74
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	(\$30,213,208.68)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	\$
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$17,351,091.06

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: March-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		19,521,602.10		0.00		0.00		2,757,736.26		33,166,750.59
BANK BALANCE		19,521,595.62		0.00		0.00		3,105,298.74		33,166,750.59
(+) 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		(350,087.47)		0.00
OTHER (ATTACH EXPLANATION)		6.48		0.00		0.00		2,524.99		0.00
ADJUSTED BANK BALANCE *		19,521,602.10		0.00		0.00		2,757,736.26		33,166,750.59
* 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
SPARKSPREAD							7004	2,800.00		
AIRGAS USA							7380	136.56		
KURZ INSTRUMENTS C/O ANDREWS INDUSTRIAL CONTROLS							7409	20,145.60		
AP SERVICES							7503	233.22		
ARROW GRAPHICS AND PRINTING							7504	457.17		
AUBREY HUNT							7505	570.01		
BABCOCK AND WILCOX POWER GENERATION GROUP							7506	124,635.00		
BOWLES RICE MCDAVID GRAFF & LOVE LLP							7508	21,753.26		
CDW DIRECT LLC							7510	703.44		
CHARLESTON VALVE AND FITTING COMPANY							7511	1,355.30		
Lewis Glasser Casey & Rollins / Citicorp							7513	17,825.00		
CLEVELAND BROTHERS							7514	324.28		
CLEVELAND BROTHERS							7515	1,228.11		
CORPORATION SERVICE COMPANY							7516	872.10		
DIAMOND TECHNICAL SERVICES							7520	26,704.20		
DIVERSIFIED AIR SYSTEMS							7521	203.14		
DONLEY HOLDINGS LLC							7523	1,243.65		
EPICOR SOFTWARE CORPORATION							7525	29,437.05		
EVOQUA WATER TECHNOLOGIES							7526	1,800.00		
FASTENAL INDUSTRIAL AND CONSTRUCTION SUPPLY							7527	8,263.15		
FEDEX							7528	54.72		
GRAINGER INDUSTRIAL SALES							7531	443.66		
GUTTMAN OIL							7532	6,073.16		
JENKINS SERVICE							7534	249.85		
LOUIS PERRY AND ASSOCIATES INCORPORATED							7535	6,800.00		
MATHESON TRI-GAS INCORPORATED							7536	2,329.49		
MISSISSIPPI LIME COMPANY							7537	17,025.92		
MOLECULAR REPAIR SYSTEMS INCORPORATED							7538	613.16		
MON POWER							7539	648.55		
MORGANTOWN SEPTIC TANK SERVICE							7540	1,600.60		
MOTION INDUSTRIES							7541	5,765.98		
NETSERVE365 LLC							7542	173.14		
NEXT GENERATION REPORTING LLC							7543	2,208.50		
PPC LUBRICANTS							7546	405.60		
SECURITAS SECURITY SERVICES USA							7551	4,946.41		
SENTRY EQUIPMENT INCORPORATED							7552	1,235.95		
SPECTRUM SYSTEMS							7553	309.89		
STAPLES CONTRACT & COMMERCIAL INCORPORATED							7554	225.89		
SUTHERLAND ASBILL & BRENNAN LLP							7555	8,984.00		
TOTAL EQUIPMENT							7556	11,365.00		
TOWNLEY FOUNDRY & MACHINE COMPANY							7557	15,855.60		
TRI STATE VALVE AND INSTRUMENT INCORPORATED							7558	1,704.36		
UPS							7560	11.00		
UPS FREIGHT							7561	366.80		
OTHER										
Reconciliation Adjustment		6.48						(0.01)		
Unknown ACH Deduction Being Researched by Bank								2,525.00		
Interest not Recognized until March										

In re Longview Power LLC
Debtor

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

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	1/1/14-1/31/14	76,202.32	Longview Power	Wire	3/6/2014	64,438.21	11,764.11		
Donlin Recano & Company	11/1/13-12/31/13	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	12/1-12/31/13	27,335.67	Longview Power	Wire	2/25/2014	15,343.60	11,992.07		
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	8/30/13-10/31/13	179,000.40	Longview Power	Wire	12/5/2013	139,092.20	39,908.20		
Donlin Recano & Company	11/25/13 (bar notice)	37,219.40	Longview Power	Wire	11/21/2013	0.00	37,219.40		
Donlin Recano & Company	August 2013	44,348.17	Longview Power	Wire	10/8/2013	40,358.85	3,989.32	551,681.74	184,091.94
Ernst & Young (FN 1)	8/30/13-9/30/13	26,651.34	Longview Power	Wire	1/30/2014	26,651.34	0.00		
Ernst & Young (FN 1)	10/1/13-10/31/13	211,380.38	Longview Power	Wire	1/30/2014	211,380.38	0.00		
Ernst & Young (FN 1)	11/1/13-12/31/13	69,514.02	Longview Power	Wire	3/14/2014	69,514.02	0.00		
Ernst & Young (FN 1)	8/30/13-12/31/13	94,321.95	Longview Power	Wire	3/24/2014	94,321.95	0.00	401,867.69	
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	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	11/1-11/30/13	948,019.70	Longview Power	Wire	2/12/2014	929,355.20	18,664.50		
Kirkland & Ellis LLP	10/1-10/31/13	537,950.83	Longview Power	Wire	1/15/2014	507,248.21	30,702.62	3,435,810.81	114,963.91
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	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	1/1-1/31/14	140,000.00	Longview Power	7175	2/21/2014	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	October 2013	140,000.00	Longview Power	Wire	11/27/2013	140,000.00	0.00	840,000.00	-4,311.42
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	10/1-11/30/13	173,338.09	Longview Power	Wire	1/30/2014	161,460.80	11,877.29		
Richards Layton & Finger	8/30/13-9/30/13	169,218.60	Longview Power	Wire	12/5/2013	154,422.40	14,796.20	478,816.50	35,002.92

FN 1 - Professional fee payments to Ernst & Young were previously classified as ordinary course professional payments. Going forward, Ernst & Young payments subject to the bankruptcy court fee application process will be included in this section.

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

BALANCE SHEET - continuation sheet

ASSETS		BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
Other Current Assets			
Other Assets			
LIABILITIES AND OWNER EQUITY		BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
Other Postpetition Liabilities			
Adjustments to Owner Equity			
Postpetition Contributions (Distributions) (Draws)			

Restricted Cash is cash that is restricted for a specific use and not available to fund operations. Typically, restricted cash is segregated into a separate account, such as an escrow account.

In re Longview Power LLC
Debtor

Case No. 13-12211
Reporting Period: March-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	35,471.67	32,594.13	0.00	-3,489.44	-333.91	64,242.45
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	35,471.67	32,594.13	0.00	-3,489.44	-333.91	64,242.45

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: March-14

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	7,157,151.01
+ Amounts billed during the period	20,628,732.89
- Amounts collected during the period	(23,530,427.75)
- Amounts written off / expensed	(764.20)
Total Accounts Receivable at the end of the reporting period	4,254,691.95
Accounts Receivable Aging	
	Amount
0 - 30 days old	4,225,682.79
31 - 60 days old	28,084.74
61 - 90 days old	0.00
91+ days old	924.42
Total Accounts Receivable	4,254,691.95
Amount considered uncollectible (Bad Debt)	
Accounts Receivable (Net)	4,254,691.95

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 (explanation below)	

United Bank plant closing escrow account 1097000602 was closed and PNC plant closing escrow account 20-10-083-4800814 was opened. All monies in the United Bank account were transferred to the PNC account on 3/14/14.

Balance Sheet

	March 2014 Current Month	August 2013 Petition Date	Net Change	
Assets				
Cash				
10100	Main Account (Revenue)	19,521,602	1,601,717	17,919,885
10105	Deposit Account (Construction)	-	1	(1)
10110	Disbursement Account	2,757,736	4,000,879	(1,243,142)
10199	Cash -Clearing	-	-	-
	Total Cash	22,279,338	5,602,597	16,676,742
Accounts Receivable				
10300	Accounts Receivable	4,249,914	7,564,109	(3,314,194)
10398	Accounts Receivable - Other	4,778	767,524	(762,746)
	Total Accounts Receivable	4,254,692	8,331,632	(4,076,941)
Inventories				
10700	Coal Inventories	4,224,658	5,859,863	(1,635,204)
10705	Limestone Inventories	122,120	95,460	26,660
10720	Spare Parts Inventories	9,224,326	8,844,632	379,694
10799	Supplies Inventories - Other	-	-	-
	Total Inventories	13,571,104	14,799,954	(1,228,850)
Prepaid Expenses				
10900	Prepaid Expenses	453,340	223,641	229,699
10905	Deposits	33,166,751	14,360,466	18,806,285
10915	Prepaid Insurance	1,817,578	921,864	895,715
10925	Prepaid IT/Software Support	197,205	161,377	35,828
10930	Prepaid MCDA Lease	75,000	33,871	41,129
10935	Prepaid Engineering Support	-	28,335	(28,335)
10940	Professional Retainers	537,609	2,023,234	(1,485,625)
	Total Prepaid Expenses	36,247,482	17,752,787	18,494,695
Debt Issuance Cost				
11105	Debt Issuance Costs - Current	6,585,235	-	6,585,235
11305	Debt Issuance Costs - Noncurrent	4,021,117	18,689,089	(14,667,971)
	Net Debt Issuance Cost	10,606,352	18,689,089	(8,082,736)
Property & Equipment				
11500	Land	15,590,377	15,590,377	-
11505	Land Improvements	51,905,265	51,905,265	-
11530	Furniture & Fixtures	948,113	948,113	-
11535	Machinery & Equipment	1,673,283,818	1,672,436,012	847,806
11540	Rolling Stock	768,979	742,501	26,477
11545	Capital Leases	1,454,420	1,454,420	-
11550	Computer Hardware and Software	3,082,982	3,026,562	56,420
11590	Construction in Process	5,176,299	3,634,423	1,541,876
	Total Property & Equipment	1,752,210,252	1,749,737,673	2,472,579
11735	AD - Machinery & Equipment	(102,423,899)	(75,956,500)	(26,467,399)
11745	AD - Capital Leases	(696,178)	(573,859)	(122,319)
	Net Property & Equipment	1,649,090,176	1,673,207,315	(24,117,139)
Intangible Asset (SO2 Allowances)				
11900	Intangible Assets	8,148,681	8,148,681	-
11905	Accumulated Amortization	(1,196,095)	(949,848)	(246,247)
	Net Intangible	6,952,586	7,198,833	(246,247)
	Total Assets	1,743,001,730	1,745,582,206	(2,580,476)

Longview Power

Balance Sheet

			March 2014	August 2013	Net Change
Liabilities & Equity					
Accounts Payable					
20100	Accounts Payable	PRE	928,703	1,658,160	(729,457)
20100	Accounts Payable	Post	64,242	-	64,242
20105	Accounts Payable - Clearing	Post	1,385,194	(0)	1,385,194
20199	Accounts Payable - Other	Post	8,053,871	-	8,053,871
	Total Accounts Payable		10,432,011	1,658,160	8,773,851
Intercompany					
20305	Interco - GenPower Services		228,849	(1,161,039)	1,389,888
20310	Interco - Longview Intermediate Holdings C		(4,500,000)	-	(4,500,000)
20355	Interco - Dunkard Creek		(81,953,658)	(211,198)	(81,742,460)
20360	Interco - Mepco, LLC	PRE	13,591,698	13,591,698	-
20360	Interco - Mepco, LLC	Post	3,380,595	-	3,380,595
20365	Interco - Coresco	PRE	265,614	265,614	-
20365	Interco - Coresco	Post	266,290	-	266,290
	Total Intercompany		(68,720,612)	12,485,075	(81,205,687)
Accrued Expenses					
20800	Accrued Expenses	Utilities	PRE	-	-
20800	Accrued Expenses	Op Fees	Post	113,254	-
20800	Accrued Expenses	Audit	Post	175,989	-
20800	Accrued Expenses		Post	274,627	274,627
20805	Accrued Expenses - PILOT		Post	1,687,627	214,345
20810	Accrued Interest		PRE	-	(4,738,615)
20810	Accrued Interest		Post	362,815	362,815
21705	Accrued Property Tax - Personal		Post	241,014	66,579
	Total Accrued Expenses		2,855,326	6,675,576	(3,820,249)
Accrued Payroll Related					
21000	Accrued Salaries & Wages		Post	250,465	250,465
21010	Accrued Bonus AIP / Completion		[1]	1,426,989	(832,239)
21012	Accrued Bonus EAF		[1]	47,748	47,748
21015	Accrued Vacation		Post	218,370	124,036
21020	Accrued Sick		Post	167,835	2,886
21030	Accrued Holiday		Post	23,242	(20,251)
21099	Accrued Payroll - Other		Post	-	(4,911)
21205	Accrued Retirement Plans		Post	37,509	39,667
21300	Accrued Alimony / Child Support		Post	2,070	2,070
21595	Accrued Employee & Employer Taxes		Post	107,618	112,348
	Total Accrued Payroll Related		2,281,848	2,560,029	(278,181)
Other Current Liabilities---					
21900	Long Term Debt - Current		PRE	932,357,178	473,341,830
21902	Original Issue Discount - Current		Post	(672,811)	(672,811)
21905	Capital Lease Obligations - Current		Post	273,996	7,531
21920	Price Risk Management - Current		PRE	-	-
21925	Short Term Note Payable		Post	1,107,538	897,965
21930	Interest Rate Swap - Current		PRE	1,642,792	-
21940	Letter of Credit Obligation - Current		Post	77,500,000	77,500,000
21999	Other Current Liabilities		Post	124,344	10,032
	Total Other Current Liabilities		1,012,333,036	461,248,489	551,084,547

Longview Power

Balance Sheet

		March 2014	August 2013	Net Change	
Non-Current Liabilities					
22100	Long Term Debt - Noncurrent	PRE	-	473,341,830	(473,341,830)
22100	Long Term Debt - Noncurrent	Post	45,000,000	-	45,000,000
22102	Original Issue Discount - Non Current	Post	(441,065)	-	(441,065)
22105	Capital Lease - Noncurrent	Post	323,763	486,485	(162,723)
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		53,203,953	482,273,914	(429,069,962)
Equity					
30100	Capital Contributions		1,045,181,561	1,045,181,561	-
30105	Capital Distributions		-	-	-
30115	Other Comprehensive Income (Loss)		(129,890,116)	(131,917,955)	2,027,839
00000..399	Retained Earnings	PRE	(134,582,644)	(134,582,644)	-
	Retained Earnings	Post	(50,092,634)	-	(50,092,634)
	Total Partner Equity		730,616,167	778,680,963	(48,064,795)
	Total Liabilities & Equity		1,743,001,730	1,745,582,206	(2,580,476)

Longview Power
Internal Income Statement
March 2014

	Current Month	Cumulative Since Filing
Revenues		
Energy	\$ 20,166,039	\$ 117,146,373
Capacity	554,421	3,646,176
Energy / Capacity Hedge	-	-
Ancillary Services	131,766	930,860
Other Revenues	26,082	84,679
Total Revenues	\$ 20,878,307	\$ 121,808,087
Fuel Cost		
Coal	\$ 9,818,790	\$ 67,331,036
Natural Gas	161,676	575,537
Back Feed Power	94,967	683,588
Other Fuel	-	-
Material Cost		
Limestone	418,092	2,831,538
Hydrated Lime	38,400	302,753
Ammonia	161,322	1,243,555
Chemicals	41,166	368,957
Water Cost (inc disposal, exc. Non-EBITDA)	229,759	3,261,935
Other Material Expense	-	104,457
Ash Disposal	266,290	2,162,271
Total Fuel and Material Cost	\$ 11,230,462	\$ 78,865,628
Labor Costs		
Regular Wages	\$ 590,300	\$ 4,018,341
Overtime Wages	69,793	505,320
Bonus	471,961	1,250,834
Paid Leave (Vac, Hol, Sick, etc.)	30,004	287,309
Other Salaries & Wages	(974)	(7,658)
Employee Benefits (Med, Retire, etc.)	101,888	791,139
Payroll Taxes	45,917	332,293
Operating Supplies & Maintenance		
Supplies, Parts & Repairs	272,513	1,763,016
Outside Maintenance Services	456,241	3,313,206
Equipment Fuel	18,281	200,006
Equipment Rentals / Leases	86,173	303,676
Other Maintenance Costs	68,053	276,945

Longview Power
Internal Income Statement
March 2014

Contract Services	45,680	361,898
Utilities	96,859	148,174
Freight Costs	15,259	89,706
Environmental	10,100	20,076
PILOT	199,561	1,387,161
Information Technology	47,639	370,095
Communications	8,580	57,761
Insurance	210,784	1,512,663
Professional Services	2,399,373	9,989,672
Office Expenses	10,102	44,804
Banking Fees	52,011	276,273
Property / Other Taxes	20,043	148,112
Travel & Entertainment	22,248	86,802
Other Operating Expenses	83,182	531,604
Total Operating Costs	\$ 5,431,570	\$ 28,059,226
EBITDA	\$ 4,216,276	\$ 14,883,234
Less: Dunkard Charges (non-EBITDA portion)	(951,655)	(4,707,948)
Less: Depreciation & Amortization	(3,854,423)	(26,966,111)
Less: Interest	(759,419)	(7,773,727)
Less: Restructuring Costs	(2,570,411)	(22,600,152)
Hedge MtM Gain <Loss>	-	-
Asset Disposal Gain <Loss>	-	(2,707,882)
Other Income <Expense>	-	(220,049)
Net Income Before Tax	\$ (3,919,632)	\$ (50,092,634)

Balance Sheet

Assets	March 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

