



**March 19, 2015**

**TO: Cede and Co.**

**FROM: KGen Power Liquidating Trust**

**RE: Important Tax Information for the Period 5/21/2014-12/31/2014**

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As a result of the liquidation of KGen Power Corporation, KGen Power Liquidating Trust was formed on May 21, 2014 to hold the assets and liabilities previously held by KGen Power Corporation. KGen Power Liquidating Trust, a liquidating trust as described in Treasury Regulation 301.7701-4(d), is treated as a grantor trust for federal income tax purposes. Form 1041, U.S. Income Tax Return for Estates and Trusts, will be filed to report the income and expenses of KGen Power Liquidating Trust for the initial year May 21, 2014 through December 31, 2014. The following information will be reflected on the trust return along with a per unit amount for taxable income and deductible expenses.

The former shareholders of KGen Power Corporation received one beneficial unit in KGen Power Liquidating Trust for each share of KGen Power Corporation stock held on the date of liquidation.

**KGen Power Liquidating Trust EIN: 46-7470856**

**Trustees: W. Kevin Redmond  
Thomas B. White  
Daniel T. Hudson**

**Trustee address: 9337 Spring Cypress Rd, # 214  
Spring, TX 77379**

**The following table reflects per unit amounts.**

<b>Income and Expenses</b>	<b>Per Unit Amounts</b>
<b>Taxable interest income</b>	<b>None</b>
<b>Deductible expenses</b>	<b>None</b>

**Note that income received and expenses paid during the period July 1, 2014 through December 31, 2014 were considered in determining the fair market value of the liquidating distribution reported on Form 1099 to the former shareholders of KGen Power Corporation. Accordingly, there is no taxable income nor deductible expenses to be reported by the trust grantors for the initial year ended December 31, 2014.**