

FORM OF OPINION OF COUNSEL TO TAX JURISDICTION

June __, 2006

County of Rockland Industrial Development Agency
One Blue Hill Plaza
Pearl River, New York 10965

Re: County of Rockland Industrial Development Agency
Straight-Lease Agreement Transaction
Mirant Lovett, LLC Project

Ladies and Gentlemen:

We have acted as counsel to the [tax jurisdiction], New York (the “**Tax Jurisdiction**”) in connection with a project (the “**Project**”) undertaken by the County of Rockland Industrial Development Agency (the “**Agency**”) at the request of Mirant Lovett, LLC (the “**Company**”) consisting of: (a) the acquisition of a leasehold interest in approximately 56± acres of improved real property located in the Town of Stony Point, County of Rockland, State of New York, more particularly described in Exhibit “A” attached hereto (the “**Land**”), together with a 453 megawatt (“**MW**”) electric generating facility located on the Land and commonly referred to as the Lovett Electric Generating Facility (the “**Facility**”) (the Land and the Facility are collectively referred to as the “**Project Facility**”); (b) the sublease of the Project Facility to the Company to maintain the operation of the Project Facility in Rockland County, to preserve the competitive position of the Company in the merchant energy industry as that industry faces the financial challenges created by deregulation, to induce continued capital investment by the Company in the Project Facility, and to prevent the closing or distressed sale of the Project Facility so as to preserve the permanent private sector jobs currently existing at the Project Facility; and (c) the grant of “financial assistance” (within the meaning of Section 854(14) of the General Municipal Law) with respect to the foregoing in the form of exemption from real property taxes (the “**Financial Assistance**”).

The Agency acquired a leasehold interest in the Project Facility pursuant to a Company Lease Agreement dated as of June 30, 2006 (the “**Company Lease**”) with the Company. The Agency will lease the Project Facility back to the Company, pursuant to a Lease Agreement dated as of June 30, 2006 (the “**Lease Agreement**”) between the

Agency, as sublessor and the Company, as sublessee. Capitalized terms used herein and not otherwise defined shall have the meaning given to such terms in Article I of the Lease Agreement.

As counsel to the Tax Jurisdiction, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such instruments, certificates, and documents as we have deemed necessary or appropriate for the purposes of the opinion expressed below. Our examination included an examination of a certain resolution of the Tax Jurisdiction adopted June __, 2006 (the “**Resolution**”).

In such examinations, we have examined the originals, or copies, certified or otherwise identified to our satisfaction, of such instruments, certificates and documents as we have deemed necessary or appropriate for the purpose of the opinions rendered below. In such examination, we have assumed the genuineness of all signatures, the authenticity and due execution of all documents submitted to us as originals and the conformity to the original documents of all documents submitted to us as copies. As to any facts material to our opinion, without having any independent investigation, we have relied upon, and assumed the accuracy and truthfulness of, the aforesaid instruments, certificates and documents.

Based upon the foregoing, it is our opinion that:

1. The Tax Jurisdiction is a duly organized and validly existing [County/Town/Village/School District] under the Constitution and the laws of the State.

2. The Resolution has been duly adopted by the [appropriate body] of the Tax Jurisdiction, and complies with the procedural rules of the [appropriate body] of the Tax Jurisdiction and the Tax Jurisdiction and the requirements of the laws of the State. The Resolution has not been supplemented, amended or repealed and remains in full force and effect on the date hereof.

3. By the Resolution, the Tax Jurisdiction has duly authorized the execution and delivery of the PILOT Agreement and is authorized to perform its obligations thereunder.

4. The PILOT Agreement has been duly executed and delivered by the [officer of the Tax Jurisdiction] and (assuming that it is the respective legal, valid, binding and enforceable obligation of the other parties hereto) constitutes a legal, valid, binding and enforceable obligation of the Tax Jurisdiction.

5. To our knowledge there is no action, litigation, suit, proceeding, inquiry or investigation at law or in equity, or before any court, public board or body, or pending or, to our knowledge, threatened against or affecting the Tax Jurisdiction, wherein an unfavorable decision, ruling or finding would in any way challenge the validity or legality of the Resolution or to restrain or enjoin the execution and delivery or performance by the Tax Jurisdiction of the PILOT Agreement or in any manner questioning the proceedings or authority under which the same have been had, or

affecting the validity of the same and to the best of our knowledge after appropriate inquiry and investigation, none of the foregoing actions is threatened.

In rendering this opinion, we advise you of the following:

The enforceability of the PILOT Agreement may be limited by any applicable bankruptcy, insolvency, reorganization, moratorium, or similar law or enactment now or hereafter enacted by the State of New York or the Federal government affecting the enforcement of creditors' rights generally and the general principles of equity, including limitations on the availability of the remedy of specific performance which is subject to discretion of the court.

This opinion is rendered to the addressees named above, and may not be relied upon by any other person without our prior, express written consent.

Very truly yours,