

FILED

AWANA L. MARSHALL, CLERK  
THE DATE OF ENTRY IS  
ON THE COURT'S DOCKET

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
FORT WORTH DIVISION

In re	)	Chapter 11 Case
MIRANT CORPORATION, <u>et al.</u> ,	)	Case No. 03-46590(DML)11
	)	Jointly Administered
Debtors.	)	
	)	

**ORDER PURSUANT TO 11 U.S.C. §§ 105(a), 507(a) AND 541  
AUTHORIZING DEBTORS TO PAY PREPETITION TRUST FUND  
TAXES IN THE ORDINARY COURSE OF BUSINESS**

Upon the Motion, dated July 15, 2003 (the "Motion"), of Mirant Corporation and its affiliated debtors, (collectively, the "Debtors"), as debtors-in-possession, for an order pursuant to sections 105(a), 507(a) and 541 of title 11 of the United States Code (the "Bankruptcy Code") authorizing the Debtors to pay prepetition trust fund taxes in the ordinary course; and it appearing that the Court has jurisdiction over this matter; and it appearing that due notice of the Motion has been provided as set forth in the Motion, and that no other or further notice need be provided; and it further appearing that the relief requested in the Motion is in the best interests of the Debtors and their estates and creditors; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is

**ORDERED** that, the Motion is granted to the extent set forth herein; and it is further

**ORDERED** that, the Debtors are authorized, solely to the extent adequate funds are available, to pay all Trust Fund Taxes (as defined in the Motion), including, but not limited to prepetition sales, use and employee-related withholding and related tax obligations and other governmental assessments due and owing to all federal, state and local taxing authorities (the

“Taxing Authorities”), consistent with the practices and policies in effect as of the commencement of postpetition checks or wire transfer requests; and it is further

**ORDERED** that, the Debtors’ banks are authorized to process, honor, and pay, to the extent of funds on deposit, any and all prepetition wire transfer requests or checks issued by the Debtors in respect of any prepetition Trust Fund Taxes prior to or after the commencement of these chapter 11 cases to the Taxing Authorities; and it is further;

**ORDERED** that, the Debtors are authorized (consistent with this order) to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests in respect of prepetition Trust Fund Taxes dishonored or rejected as of the commencement of these chapter 11 cases; and it is further

**ORDERED** that, nothing in this order or the Motion shall be construed as prejudicing any rights the Debtors may have to contest the amount or basis of any Trust Fund Tax allegedly due any Taxing Authority.

*July 16, 2003*

  
UNITED STATES BANKRUPTCY JUDGE