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ATTORNEYS FOR THE DEBTORS

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

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

**SUPPLEMENTAL APPLICATION TO AUTHORIZE DELOITTE & TOUCHE LLP TO
PERFORM ADDITIONAL COST ALLOCATION SERVICES**

The Debtors file this Supplemental Application to Authorize Deloitte & Touche
LLP ("Deloitte") to Perform Additional Cost Allocation Services, as follows:

Jurisdiction and Venue

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

2. The Cases. On July 14, 2003 and various dates thereafter (collectively, the “Petition Date”), Mirant Corporation and 82 of its direct and indirect subsidiaries (collectively, the “Debtors”) filed voluntary chapter 11 petitions. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to sections 1107 and 1108 of title 11 of the United States Code (the “Bankruptcy Code”).

3. The Cases are Jointly Administered. This Court has entered orders approving the joint administration of the Debtors’ chapter 11 cases.

4. The Committees. Three official committees (collectively, the “Committees”) have been appointed by the Office of the United States Trustee for the Northern District of Texas in these administratively consolidated cases.

Factual Background

5. On March 17, 2004, the Court entered a final order approving the Debtors' request to expand the scope of Deloitte's original tax retention to include three additional services: (1) cost allocation, (2) valuation, and (3) outsourcing. The cost allocation services concerned assisting the Debtors with allocating certain costs from Mirant Corporation ("Mirant") and Mirant Services, LLC ("Mirant Services") to their respective affiliates, and to allocate costs from Mirant Americas Energy Marketing Investments, Inc. to Mirant Americas Generation, LLC.

6. Deloitte has substantially completed the cost-allocation services with respect to these Mirant entities.

Relief Requested

7. As part of the Debtors' reorganization effort, the Debtors have now requested additional cost allocation services among additional members of the Mirant family of entities. In particular, the Debtors have asked Deloitte to further allocate costs incurred by Mirant Services to the asset level (i.e., generating plants) among the Debtor entities. The additional cost allocation work is necessary and beneficial to the Debtors' estates. The Debtors anticipate that completion of this new work will only require approximately 60 to 80 hours.

8. Deloitte has not yet begun the newly requested work, but the Debtors have requested that Deloitte begin work on the project immediately.

9. The Debtors and Deloitte believe that the additional cost allocation services fall within the scope of the Deloitte application for the original cost allocation services, but out of an abundance of caution and in an effort to provide maximum notice to all interested parties, the Debtors file this Supplemental Application. In support of this Supplemental Application, the Debtors refer all creditors and parties in interest to the original Deloitte application and affidavits of Jacien Steele related thereto. These pleadings, which were previously served upon all parties in interest and are on file with the Court, are incorporated herein by reference.

10. By this Supplemental Application, the Debtors seek entry of an interim and final order authorizing the Debtors to employ Deloitte on the same terms and conditions set forth in the Deloitte Application for the original cost allocation work, effective as of the date hereof.

Dated: April 2, 2004

Respectfully submitted,

HAYNES AND BOONE, LLP

By: /s/ Ian T. Peck

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that he authorized BSI as service agent to serve a true and correct copy of the foregoing Supplemental Application upon all persons on the Limited Service List via first class mail, postage prepaid on the 2nd day of April, 2004.

/s/ Ian T. Peck

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

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

**INTERIM ORDER GRANTING THE SUPPLEMENTAL APPLICATION TO
AUTHORIZE DELOITTE & TOUCHE LLP TO PERFORM
ADDITIONAL COST ALLOCATION SERVICES**

Upon consideration of the Supplemental Application dated April 2, 2004, (the "Supplemental Application") of Mirant Corporation and its affiliated debtors in the above-captioned cases (collectively, the "Debtors"), for an interim and final order authorizing the employment by the Debtors of Deloitte & Touche LLP ("Deloitte") to perform certain additional cost-allocation services to the Debtors, as is more fully set forth in the Supplemental Application; and the Court having jurisdiction to consider the Supplemental Application and the relief requested therein in accordance with 28 U.S.C. § 1334; and it appearing that due notice of the Supplemental Application has been given and that no other or further notice need be given; and the Court having determined that the relief sought in the Supplemental Application is in the best interests of the Debtors, their creditors, and all parties in interest; and the Court having determined that, as required by 11 U.S.C. § 327(a), Deloitte is disinterested and does not hold or represent an interest adverse to the estate; and upon the Supplemental Application and all other related pleadings before the Court; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED that, pursuant to 11 U.S.C. §§ 327(a) and 328(a), and except as may be specified by a final order of this Court (and subject to any order modifying same), the Debtors

are authorized to employ and retain Deloitte to perform the additional cost-allocation services (as set forth more fully in the Supplemental Application), effective as of March 30, 2004; and it is further

ORDERED that such retention shall be subject to the same terms and conditions set forth in the original Deloitte Application and related order, including protections afforded Deloitte as a Protected Party; and it is further

ORDERED that if no objection is filed and served upon counsel for the Debtors within 23 days of entry of this Interim Order, that this Order shall become final without need for further action.

SIGNED: _____

Honorable D. Michael Lynn
United States Bankruptcy Judge