

U.S. BANKRUPTCY COURT
 NORTHERN DISTRICT OF TEXAS
FILED
 TAWANA C. MARSHALL, CLERK
 THE DATE OF ENTRY IS
 ON THE COURT'S DOCKET

UNITED STATES BANKRUPTCY COURT
 NORTHERN DISTRICT OF TEXAS
 FORT WORTH DIVISION

In re: _____ : CHAPTER 11
 :
 MIRANT CORPORATION, *et al.*, : Case No. 03-46590-DML-11
 : Jointly Administered
 Debtors. :
 _____ :

Retroactive *elle*

**FINAL ORDER AUTHORIZING THE ~~NUNC PRO TUNC~~ EMPLOYMENT OF
 DELOITTE & TOUCHE LLP AS TAX ADVISORS AND TAX CONSULTANTS FOR
 THE DEBTORS PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(a)**

Upon consideration of the application (the "Application") of Mirant Corporation and its affiliated debtors in the above-captioned cases (collectively, the "Debtors"), for an interim and final order authorizing the *nunc pro tunc* employment by the Debtors of Deloitte & Touche LLP ("Deloitte") as tax advisors and tax consultants pursuant to 11 U.S.C. §§ 327(a) and 328(a), as is more fully set forth in the Application and in the Engagement Letters attached to the Application as Exhibits A-2 through A-11 (the "Engagement Letters"); and upon consideration of the Affidavit of Jacien Steele, a partner with Deloitte, attached to the Application as Exhibit B; and upon consideration of the United States Trustee's Comment on the Application and noting the United States Trustee's agreement to this Order as indicated by his counsel's signature below; and noting that no other objections or comments have been filed with respect to the Application; and upon consideration of all other related pleadings before the Court; and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. § 1334; and it appearing that due notice of the Application has been given and

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that no other or further notice need be given; and the Court having determined that the relief sought in the 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 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 effective as of the Petition Date, the Debtors are authorized to employ and retain Deloitte as their tax advisors and tax consultants according to the terms and conditions of the Engagement Letters as the terms and conditions of such Engagement Letters are modified below; and it is further ~~ORDERED~~ ^{further ORDERED} that, pursuant to this Court's Order Restricting Pursuit of Certain Persons signed on August 5, 2003 (the "Protected Persons Order") and Order Extending Order Restricting Pursuit of Certain Persons signed on September 29, 2003 (the "Extended Protected Persons Order"), Deloitte is included within the scope of the definitions of "Protected Professionals" and "Protected Persons" as defined therein; and it is further

ORDERED that, ~~in lieu of~~ ^{the are not applied; however} the indemnification provisions set forth in the Engagement Letters, Deloitte shall be afforded any and all protections afforded Protected Professionals and Protected Persons within the Protected Persons Order and the Extended Protected Persons Order; and it is further

~~ORDERED that, in the event that the Protected Persons Order or the Extended Protected Persons Order is revoked, expires, or is materially modified, the Debtor's~~

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~~employment and retention of Deloitte hereunder will be subject to the indemnification provisions and all other terms and conditions of the Engagement Letters; and it is further~~

ORDERED that Deloitte shall apply for allowance of compensation and reimbursement of expenses in accordance with 11 U.S.C. §§ 330 and 331 and applicable rules; ~~ORDERED that~~ Deloitte shall comply with the procedures set forth in this Court's Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Chapter 11 Professionals and Committee Members or such other procedures as may be fixed by order of this Court; and it is further

ORDERED that, to the extent that this Order is inconsistent with any prior order or the Engagement Letters, the terms of this Order shall govern.

Dated: December 8, 2003



D. MICHAEL LYNN
UNITED STATES BANKRUPTCY
JUDGE

Agreed to by:

WILLIAM T. NEARY
UNITED STATES TRUSTEE

/s/ Erin Marie Schmidt
Erin Marie Schmidt
Texas State Bar No. 24033042
Trial Attorney for the United States Trustee
Office of the United States Trustee
1100 Commerce Street, Room 976
Dallas, Texas 75242
Erin.Schmidt2@usdoj.gov

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214.767.8967 x235

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