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ATTORNEYS FOR THE DEBTORS AND DEBTORS-IN-POSSESSION

**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.)	
)	Hearing Date and Time: To Be Set

**DEBTORS' APPLICATION FOR ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF KPMG LLP NUNC PRO TUNC TO PETITION DATE
AS ACCOUNTANTS AND AUDITORS OF THE DEBTORS**

Mirant Corporation, and its affiliated debtors; (collectively, the "Debtors"), as debtors and debtors-in-possession herein submit this application (the "Application") for entry of an order, pursuant to sections 327(a), 328 and 1107(a) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), authorizing the retention and employment of KPMG LLP, the United States member firm of KPMG LLP International (a Swiss association), as accountants and auditors of the Debtors nunc pro tunc to Petition Date. In support of this Application, the

Debtors rely upon the affidavit of Michael J. Grillaert (the “Grillaert Affidavit”), which is attached hereto as Exhibit A and incorporated herein by reference, and respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of the Debtors’ Chapter 11 case and this Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief sought herein are sections 327(a), 328 and 1107(a) of the Bankruptcy Code and Bankruptcy Rules 2014(a), 2016 and 5002.

PROCEDURAL BACKGROUND

3. The Cases. Commencing on July 14, 2003, and concluding in the early morning hours of July 15, 2003 (the “Petition Date”), each of the Debtors filed a voluntary petition in this Court for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the “Bankruptcy Code”)¹. On August 18, 2003, Mirant EcoElectrica Investments I, Ltd. and Puerto Rico Power Investments, Ltd. commenced chapter 11 cases under the Bankruptcy Code. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

¹ Concurrently, Mirant caused two of its Canadian subsidiaries, Mirant Canada Energy Marketing, Ltd. and Mirant Canada Energy Marketing Investments, Inc. (collectively, the “Canadian Debtors”) to commence plenary insolvency proceedings (the “Canadian Proceedings”) in the Court of Queen’s Bench of Alberta Judicial District of Calgary (the “Canadian Court”) pursuant to the *Companies’ Creditors Arrangement Act* (the “CCAA”). The Canadian Debtors are subject to the sole and exclusive jurisdiction of the Canadian Court.

4. The Cases are Jointly Administered. On July 15, 2003, this Court granted the Debtors' motion for an order requesting that the Debtors' bankruptcy estates be jointly administered. A motion for joint administration of the Mirant EcoElectrica Investments I, Ltd. and Puerto Rico Power Investments, Ltd. cases is currently pending.

5. Creditors' Committees. On July 18, 2003, a creditors' committee was appointed for Mirant Corporation. Also on July 18, 2003, a separate creditors' committee was appointed for Mirant Americas Generation, LLC.

FACTUAL BACKGROUND

The Debtors' Business Operations

6. Mirant and its direct and indirect subsidiaries comprise one of the world's largest generators and marketers of electricity. Through its direct and indirect subsidiaries, Mirant produces, sells and delivers reliable energy products and services to utilities, municipal systems, aggregators, electric-cooperative utilities, producers, generators, marketers and large industrial customers in North America, the Philippines and the Caribbean. Mirant's core business centers on the production and sale of electricity and electrical capacity (essentially the ability to produce electricity on demand). Mirant currently owns or controls more than 21,800 megawatts of electric generating capacity around the world, of which more than 18,000 megawatts is located in the United States. In 2002, Mirant produced 73 million megawatt-hours of electricity, sold 312 million megawatt-hours of electricity and sold or marketed an aggregate average of 21 billion cubic feet per day of natural gas.

7. Mirant employs in excess of 7,000 employees worldwide, of which approximately 1,100 employees are based at Mirant's corporate headquarters in Atlanta and approximately 5,900 employees are based at operating facilities. In 2002, Mirant recorded a \$542 million loss in earnings before interest, taxes and depreciation

("EBITDA") on a consolidated basis. Its 2002 operating revenues were approximately \$6.4 billion.

RETENTION OF KPMG LLP

8. By this Application, the Debtors request authorization to retain and employ KPMG LLP as their accountants and auditors in these chapter 11 cases. Specifically, the Debtors respectfully request entry of an order pursuant to section 327(a) of the Bankruptcy Code authorizing KPMG LLP to perform auditing and certain tax advisory services that are necessary to the Debtors' business operations, as more fully described below.

SERVICES TO BE RENDERED

9. The Debtors anticipate that KPMG LLP may render the following services in these cases:

(a) Accounting and Auditing Services

(i) Audit and review examinations of the financial statements of the Debtors as may be required from time to time;

(ii) Analysis of accounting issues and advice to the Debtors' management regarding the proper accounting treatment of events;

(iii) Assistance in the preparation and filing of the Debtors' financial statements and disclosure documents required by the Securities and Exchange Commission;

(iv) Assistance in the preparation and filing of the Debtors' registration statements required by the Securities and Exchange Commission in relation to debt and equity offerings; and

(v) Performance of other permissible accounting or auditing services for the Debtors as may be necessary for KPMG LLP to be in compliance with generally accepted auditing standards.²

(b) Tax Advisory Services

(i) Assistance regarding transaction taxes, state and local sales and use taxes;

(ii) Assistance regarding real and personal property tax matters including, but not limited to, review of real and personal property tax records, negotiation of values with appraisal authorities, preparation and presentation of appeals to local taxing jurisdictions and assistance in litigation of property tax appeals;

(iii) Assistance with documentation and gap analysis related to tax related processes (in conjunction with Mirant's Sarbanes-Oxley section 404 initiative);

(iv) Assistance with miscellaneous tax planning matters pursuant to existing engagement letters; and

(v) Other consulting, advice, research, planning or analysis regarding tax issues as may be requested and approved by Mirant's Vice President-Tax.

10. Subject to this Court's approval of the Application, KPMG LLP is willing to serve as the Debtors' accountants and auditors and to perform the services described above.

² As the Court is aware, the Debtors filed an application to employ Deloitte & Touche to provide tax services, including bankruptcy-related tax consulting services. As a result of Mirant's bankruptcy filing, it may be necessary for KPMG to review and analyze bankruptcy-related tax and accounting issues in order to perform the audit work in accordance with generally accepted auditing standards. To the extent possible, and with the aid of the Debtors' Vice President—Tax, the professionals will make every effort to avoid unnecessary duplication of effort. KPMG LLP has advised the Debtors, however, that some of the audit work performed by KPMG LLP may appear duplicative of the work being performed by Deloitte & Touche. KPMG LLP has further advised the Debtors that such services are necessary in order for KPMG LLP to perform the audit work in accordance with generally accepted auditing standards and for KPMG LLP to reach its own conclusions as auditor.

QUALIFICATIONS OF PROFESSIONALS

11. The Debtors have selected KPMG LLP as their accountants and auditors because of the firm's diverse experience and extensive knowledge in the fields of accounting and taxation.

12. The Debtors have employed KPMG LLP as accountants since May 15, 2002. By virtue of its prior engagement, KPMG LLP is familiar with the books, records, financial information and other data maintained by the Debtors and is qualified to continue to provide accounting to the Debtors. As such, retaining KPMG LLP is an efficient and cost effective manner in which the Debtors may obtain the requisite services.

DISINTERESTEDNESS OF PROFESSIONALS

13. To the best of the Debtors' knowledge and based upon the Grillaert Affidavit, KPMG LLP is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

14. To the best of the Debtors' knowledge and based upon the Grillaert Affidavit, KPMG LLP does not hold or represent an interest adverse to the estate that would impair KPMG LLP's ability to objectively perform professional services for the Debtors, in accordance with section 327 of the Bankruptcy Code.

15. To the best of the Debtors' knowledge and based upon the Grillaert Affidavit, (1) KPMG LLP's connections with the creditors, any other party in interest, or their respective attorneys are disclosed at Exhibit B to the Grillaert Affidavit; and (2) the KPMG LLP partners and professionals working on this matter are not relatives of the United States Trustee of the Northern District of Texas or of any known employee in the office thereof, or any United States Bankruptcy Judge of the Northern District of Texas.

16. KPMG LLP has not provided, and will not provide, professional services to any of the creditors, other parties-in-interest, or their attorneys with regard to any matter related to this Chapter 11 case.

PROFESSIONAL COMPENSATION

17. KPMG LLP's requested compensation for professional services rendered to the Debtors will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate. The Debtors have agreed to compensate KPMG LLP for professional services rendered at its normal and customary hourly rates, subject to paragraph 19.

18. In the normal course of business, KPMG LLP revises its hourly rates each year. KPMG LLP requests that the rates listed below be revised to reflect any normal course increases in hourly rates. The customary hourly rates for accounting and tax services to be rendered by KPMG LLP and applicable herein are as follows (subject to paragraph 19, the rates included in this Affidavit are KPMG LLP's normal and customary rates for matters of this sort):

Accounting and Tax Advisory:

Partners	\$600 - \$800
Directors/Senior Managers/Managers	\$360 - \$645
Senior/Staff Associates	\$180 - \$585
Paraprofessionals	\$60 - \$120

19. Prior to the filing of the Debtors' bankruptcy petitions, KPMG and the Company entered into various service agreements for the provision of accounting, auditing

and tax related services. The terms of these service agreements (which were approved by the Company's Audit Committee, as required by the Sarbanes-Oxley Act of 2002) provided, *inter alia*, in certain instances for discounts from the above-captioned rates. To the extent that additional services are rendered post-petition in completing these engagements, KPMG will abide by the original terms of such service agreements in its fee applications. To the extent that KPMG provides services to the Debtors for services not covered by these agreements, KPMG shall use the above-captioned rates.

20. KPMG LLP will also seek reimbursement for necessary expenses incurred, which shall include travel, photocopying, delivery service, postage, vendor charges and other out-of-pocket expenses incurred in providing professional services.

21. KPMG LLP intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules. KPMG LLP has agreed to accept as compensation such sums as may be allowed by the Court. KPMG LLP understands that interim and final fee awards are subject to approval by this Court.

22. Prior to the Petition Date, KPMG LLP was owed, for professional services totaling \$244,969. KPMG LLP received an advance payment retainer of \$1.5 million from the Debtors. KPMG LLP's unpaid fees of \$174,795 will be applied against the retainer. Upon entry of an order approving the retention and employment of KPMG LLP by the Debtors, KPMG LLP will waive any right to recover amounts owed to it by the Debtors for unpaid prepetition services, not applied against the retainer. KPMG LLP shall not be a prepetition creditor of the Debtors at any time during its retention and

employment by the Debtors. Any amounts from this retainer in excess of fees and expenses incurred before commencement of this chapter 11 case will be held by KPMG LLP and applied against postpetition fees and expenses, to the extent allowed by the Court.

NUNC PRO TUNC RELIEF REQUESTED

23. Pursuant to the Debtors' request and due to exigent circumstances, KPMG LLP commenced this engagement immediately and with assurances that the Debtors would seek approval of its employment nunc pro tunc to Petition Date.

24. Based upon the foregoing, the Debtors submit that cause exists to authorize the retention of KPMG LLP nunc pro tunc to Petition Date.

NOTICE

25. Notice of this Application has been given to parties on the Limited Service List approved by the Court.

26. No previous request for the relief sought herein has been made to this or any other Court.

WHEREFORE, the Debtors respectfully request that the Court enter an Order, substantially in the form attached hereto, (i) granting this Application, (ii) authorizing the Debtors to retain and employ KPMG LLP as its accountants and auditors to perform the services set forth herein, and (iii) granting such other and further relief as is just and proper.

RESPECTFULLY SUBMITTED this 22nd day of August, 2003.

HAYNES AND BOONE, LLP
901 Main Street
Suite 3100
Dallas, TX 75202
(214) 651-5000

By: /s/ Ian T. Peck

Robin Phelan
State Bar No. 15903000
Judith Elkin
State Bar No. 06522200
Ian Peck
State Bar No. 24013306

-and-

Thomas E Lauria
State Bar No. 11998025
Michelle C. Campbell
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200 South Biscayne Blvd.
Miami, Florida 33131
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ATTORNEYS FOR THE DEBTORS AND
DEBTORS-IN-POSSESSION

CERTIFICATE OF SERVICE

The undersigned hereby certifies that he has authorized BSI as service agent to cause to serve a true and correct copy of the foregoing Application and Affidavit upon all parties on the Limited Service List via United States first class mail, postage prepaid, on the 22nd day of August, 2003 in accordance with the Federal Rules of Bankruptcy Procedure.

/s/ Ian T. Peck _____

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION

In re:

MIRANT CORPORATION, et al.

Debtors.

) Chapter 11 Case
)
) Case No.03-46590-DML-11
)
) Jointly Administered
)
)
)

**AFFIDAVIT OF MICHAEL J. GRILLAERT IN SUPPORT OF THE
APPLICATION FOR ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF KPMG LLP NUNC PRO TUNC TO PETITION DATE AS
ACCOUNTANTS AND AUDITORS TO THE DEBTORS**

State of Georgia

ss:

County of Fulton

I, Michael J. Grillaert, being duly sworn, depose and say:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a professional services firm. KPMG LLP is the United States member firm of KPMG International, a Swiss association. I submit this affidavit on behalf of KPMG LLP in support of the application (the "Application")¹ of Mirant Corporation and its affiliated debtors (collectively the "Debtors"), as debtors-in-possession for entry of an order, pursuant to sections 327(a), 328 and 1107(a) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") authorizing the retention and employment of KPMG LLP as accountants and auditors to the Debtors. I

¹ Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

have personal knowledge of the matters set forth herein, and if called as a witness, would testify competently thereto.²

QUALIFICATIONS OF PROFESSIONALS

2. KPMG LLP is a firm of independent public accountants as defined under the Code of Professional Conduct of the American Institute of Certified Public Accountants.

3. The Debtors have selected KPMG LLP as their accountants and auditors because of the firm's diverse experience and extensive knowledge in the fields of accounting and taxation.

4. The Debtors have employed KPMG LLP as accountants and auditors since May 15, 2002. By virtue of its prior engagement, KPMG LLP is familiar with the books, records, financial information and other data maintained by the Debtors and is qualified to continue to provide accounting and tax services to the Debtors. As such, retaining KPMG LLP is an efficient and cost effective manner in which the Debtors may obtain the requisite services.

SERVICES TO BE RENDERED

5. The Debtors anticipate that KPMG LLP may render the following services in this case:

(a) Accounting and Auditing Services

(i) Audit and review examinations of the financial statements of the Debtors as may be required from time to time;

(ii) Analysis of accounting issues and advice to the Debtors' management regarding the proper accounting treatment of events;

² Certain of the disclosures herein relate to matters within the knowledge of other professionals at KPMG LLP.

(iii) Assistance in the preparation and filing of the Debtors' financial statements and disclosure documents required by the Securities and Exchange Commission;

(iv) Assistance in the preparation and filing of the Debtors' registration statements required by the Securities and Exchange Commission in relation to debt and equity offerings; and

(v) Performance of other permissible accounting or auditing services for the Debtors as may be necessary for KPMG LLP to be in compliance with generally accepted auditing standards.³

(b) Tax Advisory Services

(i) Assistance regarding transaction taxes, state and local sales and use taxes;

ii) Assistance regarding real and personal property tax matters including, but not limited to, review of real and personal property tax records, negotiation of values with appraisal authorities, preparation and presentation of appeals to local taxing jurisdictions and assistance in litigation of property tax appeals;

(iii) Assistance with documentation and gap analysis related to tax related processes (in conjunction with Mirant's Sarbanes-Oxley section 404 initiative);

(iv) Assistance with miscellaneous tax planning matters pursuant to existing engagement letters; and

(v) Other consulting, advice, research, planning or analysis regarding tax issues as may be requested and approved by Mirant's Vice President-Tax.

³ As the Court is aware, the Debtors filed an application to employ Deloitte & Touche to provide tax services, including bankruptcy-related tax consulting services. As a result of Mirant's bankruptcy filing, it may be necessary for KPMG to review and analyze bankruptcy-related tax and accounting issues in order to perform the audit work in accordance with generally accepted auditing standards. To the extent possible, and with the aid of the Debtors' Vice President—Tax, the professionals will make every effort to avoid unnecessary duplication of effort. KPMG LLP has advised the Debtors, however, that some of the audit work performed by KPMG LLP may appear duplicative of the work being performed by Deloitte & Touche. KPMG LLP has further advised the Debtors that such services are necessary in order for KPMG LLP to perform the audit work in accordance with generally accepted auditing standards and for KPMG LLP to reach its own conclusions as auditor.

6. Subject to this Court's approval of the Application, KPMG LLP is willing to serve as the Debtors' accountants and to perform the services described above.

DISINTERESTEDNESS OF PROFESSIONALS

7. KPMG LLP searched its client database from 1998 and forward to identify any connection or relationship with the following entities:

- a. The Debtors and their affiliates;
- b. The Debtors' officers and directors;
- c. The equity shareholders known to own more than twenty percent (20%) of outstanding stock;
- d. The Debtors' major secured creditors;
- e. The Debtors' largest unsecured creditors;
- f. Counsel to the Debtors; and
- g. Financial advisors and counsel to certain other parties-in-interest.

The names provided to KPMG LLP by Debtors' counsel are set forth in Exhibit A hereto.

8. KPMG LLP does not hold or represent an interest adverse to the estate that would impair KPMG LLP's ability to objectively perform professional services for the Debtors, in accordance with section 327 of the Bankruptcy Code.

9. KPMG LLP is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b), of the Bankruptcy Code in that, to the best of my information and belief, KPMG LLP:

- a. is not a creditor, an equity security holder, or an insider of the Debtors;
- b. is not and was not an investment banker for any outstanding security of the Debtors;
- c. has not been within three years before the commencement of this Chapter 11 case, an investment banker for a security of the Debtors, or an attorney for such investment banker in connection with the offer, sale or issuance of a security of the Debtors;

- d. is not and was not, within two years before the commencement of this Chapter 11 case, a director, officer or employee of the Debtors or of an investment banker of the Debtors; and
- e. does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors or an investment banker of the Debtors or for any other reason.

10. To the best of my knowledge, except as set forth herein and in Exhibit B attached hereto and incorporated herein by reference, (a) KPMG LLP has no connections with the creditors, any other party-in-interest, or their respective attorneys and accountants; and (b) the KPMG LLP partners and professionals working on this matter are not relatives of the United States Trustee of the Northern District of Texas or of any known employee in the office thereof, or any United States Bankruptcy Judge of the Northern District of Texas.

11. KPMG LLP has in the past been retained by, and presently and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest, and their respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in this Chapter 11 case. KPMG LLP currently performs or has previously performed such services for the entities listed in Exhibit B.

12. KPMG LLP has not provided, and will not provide, any professional services to any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to this Chapter 11 case.

13. KPMG LLP is the United States member firm of KPMG International, a Swiss association of member firms, each a separate legal entity, located worldwide. Only KPMG LLP is being retained in this matter. KPMG LLP has not performed a comprehensive global search for potential relationships between the other KPMG

International member firms and the Debtors, other parties-in-interest, and their respective attorneys and accountants. KPMG LLP cannot assure that an engagement will not be accepted by a foreign member firm of KPMG International for another party that may bear upon KPMG LLP's engagement by the Debtors.

14. As part of its practice, KPMG LLP appears in many cases, proceedings, and transactions involving many different law firms, financial consultants, and investment bankers in matters unrelated to this bankruptcy. KPMG LLP has not identified any material relationships or connections with any law firm, financial consultant or investment banker involved in this Chapter 11 case that would cause it to be adverse to the Debtors, the Debtors' estate, any creditor or any other party-in-interest.

15. If and when additional information becomes available with respect to any other relationships which may exist between KPMG LLP or foreign member firms of KPMG International and the Debtors, creditors, or any other parties-in-interest which may affect this case, supplemental affidavits describing such information shall be filed with this Court.

PROFESSIONAL COMPENSATION

16. KPMG LLP's requested compensation for professional services rendered to the Debtors will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate. The Debtors have agreed to compensate KPMG LLP for professional services rendered at its normal and customary hourly rates, subject to paragraph 18.

17. In the normal course of business, KPMG LLP revises its hourly rates each year. KPMG LLP requests that the rates listed below be revised to reflect any normal course increases in hourly rates. The customary hourly rates for accounting, tax advisory

and consulting services to be rendered by KPMG LLP and applicable herein are as follows (subject to paragraph 18, the rates included in this Affidavit are KPMG LLP's normal and customary rates for matters of this sort):

Accounting and Tax Advisory:

Partners	\$600 - \$800
Directors/Senior Managers/Managers	\$360 - \$645
Senior/Staff Associates	\$180 - \$585
Paraprofessionals	\$ 60 - \$120

18. Prior to the filing of the Debtors' bankruptcy petitions, KPMG and the Company entered into various service agreements for the provision of accounting, auditing and tax related services. The terms of these service agreements (which were approved by the Company's Audit Committee, as required by the Sarbanes-Oxley Act of 2002) provided, *inter alia*, in certain instances for discounts from the above-captioned rates. To the extent that additional services are rendered post-petition in completing these engagements, KPMG will abide by the original terms of such service agreements in its fee applications. To the extent that KPMG provides services to the Debtors for services not covered by these agreements, KPMG shall use the above-captioned rates.

19. KPMG LLP will also seek reimbursement for necessary expenses incurred, which shall include travel, photocopying, delivery service, postage, vendor charges and other out-of-pocket expenses incurred in providing professional services.

20. KPMG LLP intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the local bankruptcy rules.

21. KPMG LLP has agreed to accept as compensation such sums as may be allowed by the Court. KPMG LLP understands that interim and final fee awards are subject to approval by this Court.

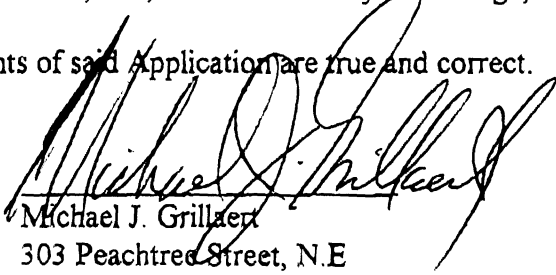
22. Prior to the Petition Date, KPMG LLP was owed, for professional services totaling \$244,969. KPMG LLP received an advance payment retainer of \$1.5 million from the Debtors. KPMG LLP's unpaid fees of \$174,795 will be applied against the retainer. Upon entry of an order approving the retention and employment of KPMG LLP by the Debtors, KPMG LLP will waive any right to recover amounts owed to it by the Debtors for unpaid prepetition services, not applied against the retainer. KPMG LLP shall not be a prepetition creditor of the Debtors at any time during its retention and employment by the Debtors. Any amounts from this retainer in excess of fees and expenses incurred before commencement of this Chapter 11 case will be held by KPMG LLP and applied against postpetition fees and expenses, to the extent allowed by the Court.

23. In accordance with section 504 of the Bankruptcy Code, I hereby state that there is no agreement or understanding between KPMG LLP and any other entity, other than a member, partner or regular associate of KPMG LLP, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

24. KPMG LLP received approximately \$ 10.6 million (including the retainer noted above) from the Debtors in the 90 day period preceding the initiation of these bankruptcy cases.

25. This affidavit is provided in accordance with section 327 of the Bankruptcy Code and Bankruptcy Rule 2014.

26. I have read the Application, and, to the best of my knowledge, information and belief, the contents of said Application are true and correct.


Michael J. Grillaert
303 Peachtree Street, N.E
Atlanta, GA 30308

Sworn to and subscribed before me this 20
day of August 2003


Notary Public

State of Georgia

County of ~~Fulton~~ *De Kalb*

My Commission Expires July 12, 2007.

EXHIBIT A

Debtors & Affiliates (including certain former Affiliates and Prior Names)

This information is being provided in connection with the Affidavit of Michael J. Grillaert in support the Application for Order Authorizing the Retention and Employment of KPMG LLP as Accountants to the Debtors. The following names were compared to KPMG's client database from 1998 and forward to identify any connection or relationship:

Aberdare Collieries Pty Ltd.	Companhia Energetica de Minas Gerais (CEMIG)
Aelous Energia S.r.l.	Consolidated Electric Power Asia (India) Private Limited
Allied Queensland Coalfields Pty Ltd.	Coyote Springs 2, LLC
AQC (Kogan Creek) Pty Ltd.	CUC Holdings, N.V.
AQC (Wilkie Creek) Pty Ltd.	Curacao Energy Company, Ltd.
ARB Power Ventures, Inc.	Curacao Utilities Company N.V.
Avista Power, LLC	Curacao Utilities Operating Company N.V.
Axon, L.L.C.	Dominion Resources, Inc.
Balagarh Operating Company Private Limited	Dominion State Line, Inc.
Balagarh Power Company Limited	Energia del Pacifico Limitada
Bay Area Power Services L.L.C.	Energy Trading Platform Holding Company, Inc.
Bayview Beach Resort Co., Ltd.	Enerpac Inversiones S.A.
Birchwood Power Partners, L.P.	Ever Come Investments Limited
BVR Holding Company Limited	Freeport Power Company Limited
Castex LaTerre, Inc.	Gasoducto Nor Andino Argentina S.A.
Cataula Generating Company, L.P.	Grand Bahama Power Company Limited
Cayman Energy Traders	Greenhost, Inc.
CEMIG Investments, LLC	Guangdong Guanghope Power Co. Ltd.
CEPA (Kogan Creek) Holding Pty Ltd.	Gunderboom, Inc.
CEPA (Kogan Creek) Leasing I Pty Ltd.	Hackremco (No. 1845) Limited
CEPA (Kogan Creek) Leasing II Pty Ltd.	Hackremco (No. 1846) Limited
CEPA (Kogan Creek) Leasing III Pty Ltd.	Hackremco (No. 1851) Limited
CEPA (Kogan Creek) Leasing IV Pty Ltd.	Hackremco (No. 1870) Limited
CEPA Development (Mauritius) Company Limited	Hackremco (No. 1871) Limited
CEPA Energy Investment (Mauritius Limited)	Hawaiian Cogenerators, Inc.
CEPA Holding Australia Pty Ltd.	HEI Power Corp. Guam
CEPA Operations (Philippines) Corp.	Hirma Power Private Limited
CEPA Pakistan (BVI) Limited	Hopewell Mobile Power Systems Corp.
CEPA Services Corp.	Hopewell Power (Philippines), Corp.
CEPA Tileman Philippines (BVI) Corp.	Hopewell Tileman (Philippines) Corp.
Cheng Power Systems, Inc.	Hudson Valley Gas Corporation
China Johnston Southern, Limited	Hyder Industrial Group Limited
Clarke Generating Company, L.P.	Hyder Ltd.
Cleco Corporation	Hyundai Energy Co. Ltd.
CMS Generation Cebu Limited Duration Company	

EXHIBIT A

Debtors & Affiliates (including certain former Affiliates and Prior Names)

Hyundai Energy Co. Ltd.	MC Equipment Revolver Statutory Trust,
ICD Utilities Limited	Citibank
Industrial Technology Ventures, LP	MCM Energy Ventures, Inc.
Industrikraft Midt-Norge AS	Meter Reading Services Limited
Integrated Utility Holdings Company, N.V.	Midway Energy Center, L.L.C.
Intercontinental Exchange, Inc.	Mint Farm Generation, LLC
Intercontinental Exchange, LLC	Mirant (Bermuda), Ltd.
Inversores de Electricidad S.A.	Mirant (British Virgin Islands) I Investments,
Jamaica Public Service Company Limited	Ltd.
KEPCO Ilijan Corporation	Mirant (British Virgin Islands) II Investments,
Kinder Morgan Power Company	Ltd.
Kompania di Produksjon di Awa I Elektrisidal	Mirant (British Virgin Islands) III Investments,
de Korsou	Ltd.
Laito Company Limited	Mirant (Navotas II) Corporation
Lemon Grove Investments Pty Ltd.	Mirant (Philippines) Corporation
LISP III Power Corporation	Mirant (Philippines) Energy Corporation
LNG Power, Ltd. (BVI)	Mirant (Philippines) Island Generation
MAP Asia-Pacific Operations (Hong Kong)	Corporation
Limited	Mirant (Philippines) Mobile Corporation
MAP (Holding) Denmark ApS	Mirant (Philippines) Operations Corporation
MAP Asia-Pacific Operations (Hong Kong)	Mirant (Philippines) Project Holdings
Limited	Corporation
MAP Australia (BV) Limited	Mirant (Philippines) Resources and
MAP Balagarh (BVI) Limited	Development Corporation
MAP Construction (Hong Kong) Limited	Mirant (Philippines) Rural Power Corporation
MAP Financial Services Limited	Mirant (Philippines) Services Corporation
MAP Fuels Limited	Mirant (SIPD) Investments, Inc.
MAP Guangdong (BVI) Limited	Mirant Americas Development Capital, LLC
MAP Hirma (BVI) Limited	Mirant Americas Development, Inc.
MAP India (BVI) Limited	Mirant Americas Energy Capital Assets, LLC
MAP International Finance Corporation	Mirant Americas Energy Capital, LP
MAP Investments (BVI) Limited	Mirant Americas Energy Marketing Canada,
MAP Mobile Power Systems (BVI)	LTD.
Corporation	Mirant Americas Energy Marketing
MAP Navotas I Limited	Investments, Inc.
MAP Nevada I, Limited	Mirant Americas Energy Marketing, LP
MAP Nominee Services Limited	Mirant Americas Gas Marketing I, LLC
MAP Pagbilao Limited	Mirant Americas Gas Marketing II, LLC
MAP Pangasinan Limited	Mirant Americas Gas Marketing III, LLC
MAP Project Management and Engineering	Mirant Americas Gas Marketing IV, LLC
(BVI) Limited	Mirant Americas Gas Marketing V, LLC
MAP Thailand (BVI) Limited	Mirant Americas Gas Marketing VI, LLC
	Mirant Americas Gas Marketing VII, LLC

EXHIBIT A

Debtors & Affiliates (including certain former Affiliates and Prior Names)

Mirant Americas Gas Marketing VIII, LLC
Mirant Americas Gas Marketing IX, LLC
Mirant Americas Gas Marketing X, LLC
Mirant Americas Gas Marketing XI, LLC
Mirant Americas Gas Marketing XII, LLC
Mirant Americas Gas Marketing XIII, LLC
Mirant Americas Gas Marketing XIV, LLC
Mirant Americas Gas Marketing XV, LLC
Mirant Americas Gas Marketing, LP [LP?]
Mirant Americas Generation, Inc.
Mirant Americas Generation, LLC
Mirant Americas Procurement, Inc.
Mirant Americas Production Company
Mirant Americas Retail Energy Marketing, LP
Mirant Americas, Inc.
Mirant Asia-Pacific (Dutch) B.V.
Mirant Asia-Pacific (Europe) Financial
Services Limited
Mirant Asia-Pacific (Europe) Investments
Limited
Mirant Asia-Pacific (Europe) Limited
Mirant Asia-Pacific (Guam) Investments, Inc.
Mirant Asia-Pacific (India) Private Limited
Mirant Asia-Pacific (Korea) Development
Limited
Mirant Asia-Pacific (Korea) Ventures B.V.
Mirant Asia-Pacific Capital Management
Limited
Mirant Asia-Pacific Capital, Inc.
Mirant Asia-Pacific Construction (Hong Kong)
Limited
Mirant Asia-Pacific Holdings, Inc.
Mirant Asia-Pacific Investments B.V.
Mirant Asia-Pacific Limited
Mirant Asia-Pacific Operations (Hong Kong)
Limited
Mirant Asia-Pacific Services Limited
Mirant Asia-Pacific Singapore Pte. Limited
Mirant Asia-Pacific Ventures, Inc.
Mirant Asset Development and Procurement
B.V.
Mirant Australia Holdings Pty Ltd.
Mirant Bahamas Holdings Limited

Mirant Bahamas Investments Limited
Mirant Balagarh Investments Limited
Mirant Bay Area Procurement, LLC
Mirant Beteiligungs GmbH
Mirant Birchwood, Inc.
Mirant Bowline, LLC
Mirant Brand, LLC
Mirant California Investments, Inc.
Mirant California, LLC
Mirant Canada Energy Capital, Ltd.
Mirant Canada Energy Financial Products, Ltd.
Mirant Canada Energy Marketing (HUB 1),
Ltd.
Mirant Canada Energy Marketing (HUB 2),
Ltd.
Mirant Canada Energy Marketing Investments,
Inc.
Mirant Canada Energy Marketing, Ltd.
Mirant Canada Energy Resources, Ltd.
Mirant Canada Energy Services, Ltd.
Mirant Canada Energy Trading Partnership
Mirant Canada Gas Marketing, Ltd.
Mirant Canal II, LLC
Mirant Canal, LLC
Mirant Capital Management, LLC
Mirant Capital Partners, LLC
Mirant Capital, Inc.
Mirant Caribbean Services, LLC
Mirant Caribbean, Inc.
Mirant Caribbean, Ltd.
Mirant Caribe, Inc.
Mirant Central Texas, LP
Mirant Chalk Point Development, LLC
Mirant Chalk Point LLC
Mirant Chile S.A.
Mirant Construction Holdings, LLC
Mirant Corporate Political Action Committee,
Inc.
Mirant Corporate State Political Action
Committee, Inc.
Mirant Corporation
Mirant Corporation Michigan Political Action
Committee, Inc.

EXHIBIT A

Debtors & Affiliates (including certain former Affiliates and Prior Names)

Mirant Corporation Political Action Committee, Inc.	Mirant Global Finance Preferred Investments Ltd.
Mirant Curacao Investments, Ltd.	Mirant Guam (Tanguisson) Corp.
Mirant D.C. O&M, LLC	Mirant Guangdong (Shajiao C) Limited
Mirant Danville, LLC	Mirant Hirma Investments Limited
Mirant de Mexico S. de R.L. de C.V.	Mirant Holdings Beteiligungsgesellschaft MBH
Mirant Delta, LLC	Mirant Holdings Europe UK, Inc.
Mirant Deutschland GmbH	Mirant Holdings Germany, Inc.
Mirant Development Funding, L.L.C.	Mirant Holdings Immingham Limited
Mirant Development UK Limited	Mirant Holdings Netherlands, Inc.
Mirant Diamond Holding Corporation	Mirant Hong Kong Membership, Inc.
Mirant Dickerson Development, L.L.C.	Mirant ICE Investments, Inc.
Mirant Dijan Investments Ltd. Partnership	Mirant Ilijan Investments Ltd. Partnership
Mirant do Brasil Ltda.	Mirant Illinois Investments, Inc.
Mirant Eastern Power Plant Limited	Mirant Intellectual Asset Management and Marketing, LLC
Mirant EcoElectrica Investments I, Ltd.	Mirant International Investments, Inc.
Mirant EcoElectrica Investments II, Ltd.	Mirant International Ventures I, Inc.
Mirant EcoElectrica Investments III, Ltd.	Mirant International Ventures II, Inc.
Mirant EcoElectrica Investments IV, Ltd.	Mirant Investments Advisors, LLC
Mirant EcoElectrica Investments V, Ltd.	Mirant Investments Europe B.V.
Mirant EcoElectrica LNG Finance, Ltd.	Mirant Investments Europe UK, Inc.
Mirant EcoElectrica LNG Investments, Ltd.	Mirant Investments Europe, Inc.
Mirant EcoElectrica LNG Marketing, Ltd.	Mirant Investments Germany, Inc.
Mirant EcoElectrica O&M, Ltd.	Mirant Investments UK Limited
Mirant EcoElectrica Services, Ltd.	Mirant Italia S.r.l.
Mirant Energy Marketing Austria GmbH	Mirant JPSCO (Barbados) SRL
Mirant Energy Marketing Nordic AB	Mirant JPSCO I Investments, Limited
Mirant Energy Marketing Switzerland GmbH	Mirant JPSCO II Investments, Limited
Mirant Energy Opportunities Fund, LP	Mirant JPSCO Development Services, LLC
Mirant Energy Trading, LLC	Mirant Kendall, LLC
Mirant Europe B.V.	Mirant Las Vegas, LLC
Mirant Europe plc	Mirant Lovett, LLC
Mirant Fund 2001, LLC	Mirant Management Europe, Inc.
Mirant Gastonia, LLC	Mirant Maryland Investments, Inc.
Mirant Generation and Training ICHP Ltd.	Mirant MD Ash Management, LLC
Mirant Generation Citta S. Angelo S.r.l.	Mirant Michigan Investments, Inc.
Mirant Generation Europe B.V.	Mirant Mid-Atlantic Investments, Inc.
Mirant Generation Italia S.r.l.	Mirant Mid-Atlantic Investments, LLC
Mirant Generation Portoguardo S.r.l.	Mirant Mid-Atlantic Management, Inc.
Mirant Generation San Severo S.r.l.	Mirant Mid-Atlantic Services, LLC
Mirant Global Finance (Luxembourg)	Mirant Mid-Atlantic, LLC
Mirant Global Finance Holdings	Mirant Navotas Corporation

EXHIBIT A

Debtors & Affiliates (including certain former Affiliates and Prior Names)

Mirant Neenah, LLC	Mirant Sugar Creek, L.L.C.
Mirant Nevada Investments, Inc.	Mirant Texas Investments, Inc.
Mirant Nevada Management, Inc.	Mirant Texas Management, Inc.
Mirant Nevada Wellcom, LLC	Mirant Texas, LLC
Mirant New England Investments, Inc.	Mirant Texas, LP
Mirant New England, Inc.	Mirant Toledo Holdings Corporation
Mirant New England, LLC	Mirant Trinidad Investments, Inc.
Mirant New York Investments, Inc.	Mirant Trust I
Mirant New York Management, Inc.	Mirant Virgin Islands, LLC
Mirant New York, Inc.	Mirant Virginia Investments, Inc.
Mirant North Carolina Investments, Inc.	Mirant Washington Investments, Inc.
Mirant Norway AS	Mirant West Indies Investments, Ltd.
Mirant NY-Gen, LLC	Mirant Wichita Falls Investments, Inc.
Mirant Oregon Investments, Inc.	Mirant Wichita Falls Management, Inc.
Mirant Oregon, LLC	Mirant Wichita Falls, LP
Mirant Pagbilao Corporation	Mirant Wisconsin Investments, Inc.
Mirant Parker, LLC	Mirant Wrightsville Investments, Inc.
Mirant Peaker, LLC	Mirant Wrightsville Management, Inc.
Mirant Perryville Investments, Inc.	Mirant Wyandotte, LLC
Mirant Philippines Foundation, Inc.	Mirant Yulchon Generation Co. Ltd.
Mirant Philippines Industrial Power Corporation	Mirant Zeeland, LLC
Mirant Piney Point, LLC	MLW Development, LLC
Mirant PJM Marketing, LLC	MMD ONE, Inc.
Mirant Portage County Investments, Inc.	MMD TWO, Inc.
Mirant Portage County, LLC	Mobile Development Company
Mirant Potomac River, LLC	Navotas II Holdings (BVI) Corp.
Mirant Potreto, LLC	Nevada Power Services, Inc.
Mirant Risk Management Investments, Inc.	New Whitwood Collieries Pty Ltd.
Mirant Rockdale, LLC	Northwest Pacific Energy Marketing, Inc.
Mirant Services LLC	P.T. Tarahan Power Company
Mirant Shajiao C Investments Limited	Pagbilao Shipping Corporation
Mirant South America and Caribbean Finance, Ltd.	Pangasinan Electric Corporation
Mirant South America and Caribbean, Inc.	Peace River Station, L.L.C.
Mirant South Louisiana Fee, LLC	Perryville Energy Partners, LLC
Mirant South Louisiana Production, LLC	Philippine Power and Infrastructure Holding Corporation
Mirant Special Procurement, Inc.	Phoenix Broadband Corporation
Mirant State Line Ventures, Inc.	Power Generation Company Trinidad and Tobago Limited
Mirant Sual Corporation	Propiedades Punta Mexicana S de R.L. de C.V.
Mirant Sual Investments Corporation	Puerto Rico Power Investments, Ltd.
Mirant Sugar Creek Holdings, Inc.	Ravensdown Assets Limited
Mirant Sugar Creek Ventures, Inc.	Refineria di Korsou N.V.

EXHIBIT A

Debtors & Affiliates (including certain former Affiliates and Prior Names)

Riverview Coal Terminal Pty Ltd.	SE China Investments, Inc.
SC Ashwood Holdings, Inc.	SE Finance Capital Corporation
SC Energy Ventures, Inc.	SE Newco Limited
SE Capital Partners Management, LLC	SEAP Balagarh (BVI) Limited
SE Capital Partners, Inc.	SEAP Eastern Power Plan Limited
SEAP Financial Services Limited	SEI Wisconsin, L.L.C.
SEAP Fuels Limited	SEI Worldwide Holdings, Inc.
SEAP Hirma (BVI) Limited	SEMAR Ltd.
SEAP International Finance Corporation	SET Asociados, S/A
SEAP Investments (Mauritus) Limited	Shady Hills Power Company, L.L.C.
SEAP Mobile Power Systems (BVI) Corporation	Shandong International Power Development Company Limited
SEAP Navotas I Limited	Shenzhen Eastern Power Station
SEAP Nominee Services Limited	SIUK Capital Trust 1
SEAP Project Management and Engineering (BVI) Limited	SIUK Finance
SEI - Europe UK Limited	SIUK Investments
SEI Birchwood, Inc.	SIUK plc.
SEI Brazil Holdings, Inc.	South Wales TPL Investments Limited
SEI del Cuyo S.A.	Southern Company
SEI Germany – BEWAG, Inc.	Southern Company Energy Market Etc. Inc.
SEI Hawaiian Cogenerators, Inc.	Southern Company Energy Marketing Canada, LTD.
SEI Holdings IX, Inc.	Southern Company Energy Marketing ETC, I
SEI Holdings, Inc.	Southern Company Energy Marketing GP., LLC
SEI Illinois, Inc.	Southern Company Energy Marketing L.P.
SEI Illinois, L.L.C.	Southern Company Retail Energy Marketing L.P.
SEI Inversora S.A.	Southern Diamond Holding Corp.
SEI Michigan Holdings, Inc.	Southern Diamond Holding Corporation
SEI Michigan, L.L.C.	Southern Electric Bahamas, Ltd.
SEI New England, Inc.	Southern Electric do Brasil Participacoes, Ltda.
SEI Newco 1, Inc.	Southern Electric International - Asia, Inc.
SEI Newco 2, Inc.	Southern Electric International Netherlands B.V.
SEI South America, Inc.	Southern Electric International Trinidad, Inc.
SEI State Line, Inc.	Southern Electric Wholesale Generators, Inc.
SEI Sugar Creek Holdings, Inc.	Southern Energy - Asia, Inc.
SEI Sugar Creek, Inc.	Southern Energy - Cajun, Inc.
SEI Sugar Creek, L.L.C.	Southern Energy - Europe B.V.
SEI Texas (G.P.), Inc.	Southern Energy - Newco 2, Inc.
SEI Texas, L.P.	Southern Energy (Shajiao C) Limited
SEI Texas, LLC	Southern Energy Arkansas Investments, In
SEI Trust I	
SEI Wichita Falls, L.P.	
SEI Wisconsin Holdings, Inc.	

EXHIBIT A

Debtors & Affiliates (including certain former Affiliates and Prior Names)

Southern Energy Asia Ventures, Inc.	Southern Energy Asia-Pacific Operations (Phils.), Inc.
Southern Energy Asia-Pacific (Mauritus) Holding Limited	Southern Energy Asia-Pacific Pagbilao Limited
Southern Energy Asia-Pacific Limited	Southern Energy Asia-Pacific Pangasinan Limited
Southern Energy Associados e Participacoes S/A	Southern Energy MD Ash Management, LLC
Southern Energy Australia (BVI) Limited	Southern Energy Mid-Atlantic, LLC
Southern Energy Bay Area Investments, Inc.	Southern Energy Morgantown, LLC
Southern Energy Bowline, L.L.C.	Southern Energy Navatos, Inc.
Southern Energy Brazil Holdings, Inc.	Southern Energy Navotas II Power, Inc.
Southern Energy Business Development and Procurement B.V.	Southern Energy Navotas, Inc.
Southern Energy California L.L.C.	Southern Energy Netherlands B.V.
Southern Energy Canal Holdings, Inc.	Southern Energy Nevada (G.P.), Inc.
Southern Energy Canal II, L.L.C.	Southern Energy Nevada Investments Holdings, Inc.
Southern Energy Canal III, L.L.C.	Southern Energy Nevada, LLC
Southern Energy Canal, L.L.C.	Southern Energy New England Investments, Inc.
Southern Energy Caribe, Ltd.	Southern Energy New England, LLC
Southern Energy Central Texas, L.P.	Southern Energy New York G.P., Inc.
Southern Energy Chalk Point, L.L.C.	Southern Energy Newco Limited
Southern Energy China, Ltd.	Southern Energy North America Generating, Inc.
Southern Energy Citta S. Angelo S.r.l.	Southern Energy North America, Inc.
Southern Energy D.C. O&M, LLC	Southern Energy NY-Gen, L.L.C.
Southern Energy Delta, L.L.C.	Southern Energy Pangasinan, Inc.
Southern Energy Development - Americas, Inc.	Southern Energy Peaker, LLC
Southern Energy Development - Europa GmbH	Southern Energy Piney Point, LLC
Southern Energy Dickerson, LLC	Southern Energy PJM (G.P.), Inc.
Southern Energy Dijan Ltd. Partnership	Southern Energy PJM Management, LLC
Southern Energy do Brasil Ltda.	Southern Energy PJM Marketing, LLC
Southern Energy Europe Generation B.V.	Southern Energy Portogruaro S.r.l.
Southern Energy Guangdong (BVI) Limited	Southern Energy Potomac Investments, Inc.
Southern Energy Helvetica GmbH	Southern Energy Potomac River, LLC
Southern Energy Holdings Philippines, Inc.	Southern Energy Potrero, L.L.C.
Southern Energy Hudson Valley Investments, Ltd.	Southern Energy Power (India) Private Limited
Southern Energy Ilijan LP	Southern Energy Project Holdings Philippines, Inc.
Southern Energy International, Inc.	Southern Energy Quezon, Inc.
Southern Energy Italia Generation S.r.l.	Southern Energy Resources and Development Corporation
Southern Energy Kendall, L.L.C.	Southern Energy Resources LLC
Southern Energy Louisiana, Inc.	Southern Energy Resources, Inc.
Southern Energy Lovett, L.L.C.	
Southern Energy Mauritius Limited	

EXHIBIT A

Debtors & Affiliates (including certain former Affiliates and Prior Names)

Southern Energy Risk Management, Inc.
Southern Energy Singapore Pte Limited
Southern Energy Southwest Investments, Inc.
Southern Energy Sual Holdings, Inc.
Southern Energy Wichita Falls Investments, Inc.
Southern Energy Wichita Falls Management (G.P.), Inc.
Southern Energy Wichita Falls, L.P.
Southern Energy Wrightsville (G.P.), Inc.
Southern Energy, Inc.
Southern Energy-Asia, Inc.
Southern Producer Services, L.P.
State Line Energy, L.L.C.
State Line Holding Corp.
State Line Holding II, LLC
Stenus Limited
Sual Construction Corporation
Sual Slipform Construction Corporation
Sugar Creek Energy, L.L.C.
Surf Telecoms Limited
T&S Participacoes Ltda.
Tenaska Michigan Partners, L.L.C.
Tiaro Coal Pty Ltd.
Toledo Holdings Corporation
Toledo Power Co.
Tranquil Star Corporation
UP Shares Investment Limited
Vastar Gas Marketing, Inc.
Wellcom, LLC
West Georgia Generating Company L.P.
West Georgia Generating Company, L.L.C.
Western Power Distribution
Western Power Distribution Holdings Ltd.
Western Power Distribution Telecoms Limited
Western Power Generation Limited
WPD 1953 Limited
WPD 1957 Limited
WPD 1975 Limited
WPD Finance Limited
WPD Guernsey Limited
WPD Holdings Limited
WPD Holdings UK

Southern Energy Texas (G.P.), Inc.
Southern Energy Texas, LP
Southern Energy Thailand (BVI) Limited
Southern Energy Trading and Marketing, Inc.
WPD Investment Holdings Limited
WPD Limited
WPD Services Limited
Wrightsville Development and Funding, L.L.C.
Wrightsville Power Facility, L.L.C.

Mirant Affiliates:

Hijos de F. Escano, Inc.
JEG development Corporation
MAI-I Resources Corporation
Philstar.com, Inc.
Phonex Broadband Corporation
Visayan Electric Company, Inc.

Mirant projects:

Balagarh Power
Barangay Electrification
Bayview Resort
Bulacan Power
Ecozone
Ilijan Power
Island Energization
Oriental Mindoro Power
Pagbilao Power
Shajiao C
Shenzhen Eastern Power Station
Sual Power
Tanguisson Power Station
Toledo Power Station
Yulchon

EXHIBIT A

Officers & Directors of Debtor & Affiliates (including certain former Officers and Directors)

Adams, Ed	Gillis, Stephen G.
Adams, Susan H.	Gouveia, Mark A.
Allen III, Thomas J.	Harris, J. R.
Ancosky, Michelle H.	Harrison, Randy
A.S. & K. Services Ltd.	Henefeld, George P.
Bechstein, William R.	Hill, Raymond D.
Bergeaux, Laura L.	Hjerpe, William M.
Berrigan, Timothy P.	Hobbs, Michael A.
Bonner, Thomas J.	Hogue, Gail
Booker, Vance N.	Holden, J. William III
Bready, Cameron	Jobko, Dean R.
Burke, Janita K.	Johnson, Lisa D.
Caiafa, Julie A.	Kirkwood, Michael E.
Cathcart, David B.	Koch, Richard J.
Chandler, Elizabeth B.	Kuester, Frederick D.
Chatterjee, Frances	Lam, Betty
Cherry, Pedro P.	Langan, William
Childers, J. Michael	Lansdell, Paul M.
Cleary, Anne M.	Lawson, John
Compton, Mark	Leighton, Peter R.
Coolidge, Henry T. E., Jr.	Lesar, David J.
Cooper, Heather J.	Lewbel, Gary
Coppola, Jr., James J.	Lindermanis, Rob
Correll, A.D.	Loving, Robert F.
Dalberg, A.W.	Lynch, Mark S.
Davenport, Dianne W.	Mackenzie, David
Davenport, Hugh M.	Man, Mandy Yee Cheng
Delay, Timothy E.	McAllister, Roy P.
Dorsett Jr., John E.	McClure, Robert E.
Duane, Vincent P.	McCollom, Daniel P.
Dunbar, David	McCullough, Robert F.
Dysert, Donald B.	McDonald, Chris
Edmonds, Sonnet C.	McDonald, James
Edwards, Chris	McKibben, Charles
Eizenstat, Stuart E.	Miller, Douglas L.
Evans, Andrew W.	Morsches, Gary
Eydeland, Alexander	Muller, David R.
Facktor, Charles	Murphee, Perry
Faries, Timothy C.	Murphy, Sean P.
Fitzpatrick, James	North, Louise A.
Fuller, S. Marce	O'Neal, John L.
Gallaspy, David T.	Owen, Richard F.
Ghosn, Carlos	Pagano, James R.

EXHIBIT A

**Officers & Directors of Debtor & Affiliates
(including certain former Officers and Directors)**

Paul, Julyan
Pershing, Richard J.
Pettie, Diane
Phillips, Jr., Delaney E.
Pierce, Pamela S.
Plato, Kelly
Pocza, Rod
Ragan, John W.
Ramamurtie, Sailesh B.
Reynolds, John
Rich, Brian A.
Rigas, John
Rinard, Ronald E.
Robinson, John J.
Robinson, Ray
Rozier, Jr., David R.

Rush, Barney S.
Russell, Jeffrey S.
Schaefer, Robert
Shea, Greg
Smith, Michael L.
Smith, Robert E.
Stewart, David
Stoika, John R.
Streek, Daniel J.
Swift, Laurie L.
Wagner, Harvey
Ward, James A.
Yelich, Tom
Young, Brady

EXHIBIT A

Lenders (including certain former leaders)

ABN-AMRO	HypoVereinsBank
ADB	IFC
Allstate	ING
ANZ	IntesaBCI
Avenue Special Situations Fund II, L.P.	J.P. Morgan Chase
Banc of America Securities LLC	Japan Bank for International Cooperation
Bank et Caisse	Japan Export-Import Bank
Bank Hapoalim	John Hancock
Bank of America	KBC
Bank of Montreal	Landesbank Hessen-Thüringen
Bank of New York	Landesbank Rheinland-Phalz
Bank of Nova Scotia	Landesbank Sachsen
Bank of Tokyo-Mitsubishi	Landesbank Schleswig-Holstein
Bank One	Lehman
Barclays	Lehman Commercial Paper, Inc.
Bayerische Landesbank	Lloyds Bank
BNP Paribas	Marathon Special Opportunity Fund, Ltd.
Bremer Landesbank	Mizuho Financial Group
CDC Group	New York Life
CIBC	Norddeutsche Landesbank
Citibank	Prudential
CommerzBank	Republic Bank of Trinidad and Tobago
Credit Agricola Indosuez	Royal Bank of Scotland
Crédit Industriel et Commercial	Royal Merchant Bank
Credit Lyonnais	San Paolo
Credit Suisse First Boston	Sanwa
Danske Bank	SLFT
Den Danske Bank	Societe Generale
Deutsche Bank	SOF Investments
Deutsche Bank Luxembourg S.A.	Stark Event Trading
Development Bank of Singapore	Sumitomo Bank
Dexia Credit Local	Sumitomo Mitsui
DG Bank	Suntrust
DNIB	Toronto Dominion
Dresdner Kleinwort Wasserstein	U.S. Export-Import Bank
DZ Bank AG	UBS Warburg
EDC	Union Bank of California
Fernwood Associates L.P.	Wachovia
Fleet Bank Boston	Westdeutsche Landesbank
HSBC Bank	WGZ Bank Westdeutsche

EXHIBIT A

Bondholders Indentured Trustees

Bondholders

ADP Investor Communications Services
AIG Global Investment Group
Allstate Investment LLC
Aragon Inv Ltd.
BNY-Barclays Capital
Camden Asset Management, L.P.
CDS & Co.
Citicorp
Citigroup
Comerica Bank
Credit Suisse First Boston Europe Ltd.
Creedon Capital Management
Deutsche Investment Management Americas,
Inc.
Fiduciary State Street Bank & Trust
Fiduciary Trust Company
Fifth Third Bank
First Union National Bank
Fleet Securities, Inc.
FUNB-Phil. Main
Hawthorne Capital Management LLC
Investors Bank & Trust
J.P. Morgan Offshore Trust
J.P. Morgan Securities Inc.
JMG Capital Partners, L.P.
John Hancock Financial Services, Inc.
KBC Financial Products
Lehman Brothers Inc.
Lewco Securities Corp.
Lord, Abbett & Company
M & I Bank (Marshall & Ilsey Bank)
Mellon Bank
Mercantile Safe Deposit & Trust Co.

Merrill Lynch
Morgan Stanley Investment Management
Northern Trust Company
Northwestern Mutual Life Insurance Company
Pacific Life Insurance Company
PNC Bank Corp.
PPM America Inc.
Principal Capital Income Investors, LLC
Reams Asset Management Company, LLC
Romano Brothers & Co.
SG Cowen
State Street Bank & Trust
The Depository Trust Company
Tiers Fixed Rate Trust
Toyo Trust Company
U.S. Bank, N.A.
Wells Fargo Bank

Indenture Trustees

Bank of America
Bankers Trust (DE)
Bankers Trust Company
Bayerische Landesbank
Citibank
Commerzbank AG (NY and Grand Cayman)
Credit Suisse First Boston
Douglas L. Miller
Dresdner Bank AG (NY and Grand Cayman)
Elizabeth B. Chandler
Four Winds Funding Corp.
J. William Holden, III
Kreditanstalt Fur Wiederaufbau
Scotiabanc, Inc.
Toronto Dominion (TX), Inc.

EXHIBIT A

Other Parties

1st Rochdale Cooperative Group Ltd	Cincinnati Gas & Electric Company
Accent Energy, Inc	Cinergy Marketing and Trading LLC
Accenture LLP	CNG Transmission Corporation
AEP Coal Inc	Coastal Coal Sales Inc
AEP Energy Services	Coastal Merchant Energy, L.P.
Alix Partners, LLC	Colonial Pipeline Company
Allegheny Energy Supply Company	Colorado River Commission
A'Lones Group, Inc.	Columbia Gas of Kentucky
American Electric Power Service Corporation	Columbia Gas of Ohio, Inc.
Amoco Energy Trading Corporation	Columbia Gas of Pennsylvania
ANP Marketing Co.	Columbia Gas Transmission Corporation
ANR Pipeline Company	Commonwealth Chesapeake Company, L.L.C.
ANR Storage Company	Commonwealth Electric Company d/b/a/
Aquila Canada Corp.	NSTAR
Aquila Energy Marketing	Concord Energy LLC
Aquila Inc.	Connectiv Energy Supply, Inc.
Aquila Merchant Services	Conoco, Inc.
Aquila Networks	CONSOL Pennsylvania Coal Co
Arch Coal Sales Company Inc	Consolidated Coal Co.
Avista Corp.	Constellation Energy Source
Avista Energy	Constellation NewEnergy
Bankruptcy Services LLC	Constellation Power Source
Bibeau Construction Co Inc	Constellation Power Source Inc.
Blackstone Partners	Cook Inlet Energy Supply L.L.C.
Bonneville Power Administration	Cook Inlet Power, LP
BP America Production Company	Coral Energy Holding, L.P.
BP Canada Energy Co.	CSX Transportation Inc
BP Canada Energy Marketing Corp.	CSX Transportation, Inc.
BP Corporation North America Inc.	Deloitte & Touche
BP Energy Company	Detroit Edison Company, The
Brazos Electric Power Cooperative, Inc.	Devon Energy Corporation
British Petroleum	Drexal Power Inc
Burns and McDonnell Inc	Duke Energy Field Services
California Department of Water Resources	Duke Energy Marketing LP
California Independent System Operator Corporation	Duke Energy Trading & Marketing
Calpine Canada Natural Gas Partners	Dynegy Canada Inc.
Calpine Energy Services, L.P.	Dynegy Canada Marketing & Trade
Calpine Power Services Company	Dynegy Holdings
Cape Light Compact	Dynegy Inc.
Charles River Associates	Dynegy Marketing & Trade
Chicopee Municipal Lighting Plant	Dynegy Marketing Inc.
	Dynegy Power Marketing

EXHIBIT A

Other Parties

e Prime, Inc.	GE Power Systems
Econnergy Energy Co., Inc.	General Electric
Econnergy Energy Company	Georgetown Municipal Light Department
El Paso Merchant Energy LP	Georgia Power Company
El Paso Production Oil & Gas	GPU Advanced Resources, Inc.
Ena Upstream Co LLC	Greenbrier Pipeline Company, LLC
Encore Communications	Greenon Coal Co
Energy Marketing	Haynes and Boone
Energy Services Group, Inc.	Hess Energy Trading Co., L.L.C.
Energy USA-TPC Corp.	Indeck Maine Energy, L.L.C.
Enron Canada Corp	Ionic Energy Inc.
Enron North America Corp.	J. Aron & Company
Enron Oil & Gas Company	John Hancock Mutual Life Insurance Company
Enron Power Marketing, Inc.	Kaztex Energy Mangement Inc.
Enserco Energy Inc.	Kern River Gas Transmission Company
Entergy-Koch Trading, LP	KIW
Ernst & Young	Korea Export-Import Bank
Exelon Generation	Landesbank Baden-Württemberg
Exelon Generation Company, LL	Liberty Power Corp., L.L.C.
Farnan Carmine	Lodestar Energy Inc
First Union Payroll Acct	Lodestar Energy, Inc.
FP&L Energy Power Marketing, Inc.	Massey Coal Sales Company Inc
GAZ Metropolitan and Company, LP	Massey Utility Sales Company
Metromedia Energy Inc.	Oak Mountain Products, LLC & Mirant
Michigan Electric Transmission Company	Mid-Atlantic, LLC
MidAmerican Energy Co.	Occidental Energy Mareting, Inc.
Midwest Independent Transmission System Operator, Inc.	OGE Energy Resources Inc.
Midwestern Gas Transmission Company	ONEOK Energy Marketing and Trading Company, LP
Mitsui and Company USA Inc.	Open Link Financial
Morgan Stanley Capital Group Inc	Pacific Gas and Electric Company
New York Independent System Operator	PacificCorp Power Marketing, Inc.
Nexen Marketing USA Inc.	Pan-Alberta Gas Ltd
Niagara Mohawk Power Corporation	Patriot Energy Group, Inc.
Nineveh Coal Co	Pepco
Norfolk Southern Railway Company	Perryville Energy Partners, LLC
North American Energy Inc.	PG&E Energy Trading – Canada
Northeast Maryland Waste Disposal Authority	PG&E Energy Trading – Gas Corp.
Northwest Pipeline Corporation	PG&E Energy Trading – Power, Inc.
NRG Power Marketing, Inc.	PG&E Energy Trading Holdings
NSTAR Companies	PG&E Energy Trading Inc
Nstar Electric	PG&E Gas Transmission, Northwest Corporation

EXHIBIT A

Other Parties

PG&E National Energy Group	TDC Energy Corporation
Philbro, Inc.	TECO Pipeline Company
Pinehills Golf Club, LLC	Tenaska Marketing Ventures
Pipeline Measurement And Controls Inc	Tennessee Gas Pipeline Company
Pittston Coal Sales Corporation	Texaco Inc.
PJM Interconnection, L.L.C.	Texas Eastern Transmission Co. Inc.
Potomac Electric Power Company	Tractebel
PricewaterhouseCoopers	Transcanada Power Marketing LP
PSEG Energy Resources & Trading	Transtexas Gas Corporation
Rag American Coal Holding Inc	Trunkline Gas Company
Reliant Energy Services Canada	TSE Services Inc.
Reliant Energy Services, Inc.	TXU Energy Trading
Reliant Resources, Inc.	TXU Energy Trading Company
Riverton Coal Sales Inc	TXU Lone Star Pipeline
Sabine Hub Services Company	Union Gas Limited
Scarlett Resource Merchants, LL	United States of America (Defense Fuel Supply Center)
Sempra Energy	USGen
Sempra Energy Solutions	Utilicorp United
Sempra Energy Trading	Va Tech Ferranti-Packard Transformers Ltd
Sempra Energy Trading Corp	Vastar Gas Marketing, Inc.
Sequent Energy Management LLC	Vastar Resources
Sitrick	Washington Gas Energy Services, Inc.
Skadden Arps	Washington Gas Light Co
Smeco	Western Gas Resources Inc.
Southern California Gas Company Inc	Westvaco Corporation
Southwest Power Pool, Inc.	White & Case
Strategic Energy, LLC	Williams Energy Marketing & Trading
Stroud Investments 2001 Ltd	Wisconsin Public Service Corp.
Sugar Creek Constructors LLC	WPS Energy Services Inc.
Suncor Energy Inc.	
Swiss Re New Markets Corporation	
Zenon Environmental Corporation	

EXHIBIT B

This information is being provided in connection with the Affidavit of Michael J. Grillaert in support the Application for Order Authorizing the Retention and Employment of KPMG LLP as Accountants to the Debtors. KPMG LLP currently performs or has previously performed accounting, tax advisory or consulting services in matters unrelated to this Chapter 11 case for the following entities:

Debtors & Affiliates (including certain former Affiliates and Prior Names)

Mirant Corporation and all affiliated entities (as shown in Exhibit A, under “Debtors and Affiliates”). Due to ongoing audit relationship with the Debtors and its affiliates, all Debtor entities and affiliates shown are included by reference in Exhibit B.

Officers & Directors of Debtor & Affiliates (including certain former Officers and Directors)

Adams, Ed
Adams, Susan H.
Allen III, Thomas J.
Coppola, Jr., James J.
Dunbar, David
Fitzpatrick, James
Gillis, Stephen G.
Harris, J. R.
Harrison, Randy
Hobbs, Michael A.
Johnson, Lisa D.
Lawson, John

Lesar, David J.
Lynch, Mark S.
Mackenzie, David
McDonald, Chris
McDonald, James
Reynolds, John
Robinson, John J.
Smith, Michael L.
Smith, Robert E.
Stewart, David
Streek, Daniel J.
Ward, James A.

EXHIBIT B

Lenders (including certain former lenders)

ABN-AMRO	Government of the United States, parent of US
Allstate	Export-Import Bank
ANZ	HSBC Bank
Banca Intesa	HypoVereinsBank
Bank Hapoalim	IFC
Bank of America	ING
Bank of America Securities, LLC	J.P. Morgan Chase
Bank of Montreal	John Hancock
Bank of New York	KBC
Bank of Nova Scotia	Landesbank Hessen-Thüringen
Bank of Tokyo-Mitsubishi	Landesbank Schleswig-Holstein
Bank One	Lehman
Barclays	Lehman Commercial Paper, Inc.
Bayerische Landesbank	Lloyds Bank
BNP Paribas	Marshall & Ilsey Bank, parent of M&I Bank
Caisse Federale, parent of Credit Industriel et Commercial	Mizuho Financial Group
CDC Group	New York Life
CIBC	Norddeutsche Landesbank
Citibank	Prudential
CommerzBank	Royal Bank of Scotland
Credit Lyonnais	Royal Merchant Bank
Credit Suisse First Boston	San Paolo
Danske Ban	Sanwa
Den Danske Bank	Societe Generale
Deutsche Bank	SOF Investments
Deutsche Bank Luxembourg S.A.	Sumitomo Bank
Dexia Credit Local	Sumitomo Mitsui
DG Bank	Suntrust
Dresdner Kleinwort Wasserstein	Toronto Dominion
DZ Bank AG	UBS Warburg
EDC	Union Bank of California
Fleet Bank Boston	Wachovia
	Westdeutsche Landesbank

EXHIBIT B

Bondholders Indentured Trustees

Bondholders

AIG Global Investment Group
Algemene Maatschappij, parent of KBC
Financial
Aragon Inv Ltd.
BNY-Barclays Capital
Camden Asset Management, L.P.
CDS & Co.
Citicorp
Citigroup
Comerica Bank
Credit Suisse First Boston Europe Ltd.
Creedon Capital Management
Deutsche Investment Management Americas,
Inc.
Fiduciary Trust Company
Fifth Third Bank
First Union National Bank
Fleet Securities, Inc.
FUNB-Phil. Main
Investors Bank & Trust
J.P. Morgan Offshore Trust
J.P. Morgan Securities Inc.
John Hancock Financial Services, Inc.
KBC Bank
Lehman Brothers Inc.
Lewco Securities Corp.
Lord, Abnett & Company
Mellon Bank
Mercantile Safe Deposit & Trust Co.
Merrill Lynch
Morgan Stanley Investment Management
Northern Trust Company
Northwestern Mutual Life Insurance Company
Pacific Life Insurance Company
PNC Bank Corp.
PPM America Inc.
Principal Capital Income Investors, LLC
Romano Brothers & Co.
SG Cowen
State Street Bank & Trust
The Depository Trust Company

Toyo Trust Company
U.S. Bank, N.A.
Wells Fargo Bank

Indenture Trustees

Bank of America
Bankers Trust (DE)
Bankers Trust Company
Bayerische Landesbank
Citibank
Commerzbank AG (NY and Grand Cayman)
Credit Suisse First Boston
Dresdner Bank AG (NY and Grand Cayman)
Scotiabanc, Inc.
Toronto Dominion (TX), Inc.

EXHIBIT B

Other Parties

Accent Energy, Inc	Cook Inlet Energy Supply L.L.C.
Accenture LLP	CSX Transportation Inc
AEP Coal Inc	CSX Transportation, Inc.
AEP Energy Services	Deloitte & Touche
AlixPartners, LLC	Detroit Edison Company, The
Allegheny Energy Supply Company	Devon Energy Corporation
American Electric Power Service Corporation	Duke Energy Field Services
Amoco Energy Trading Corporation	Duke Energy Marketing LP
ANR Pipeline Company	Duke Energy Trading & Marketing
ANR Storage Company	Dynegy Canada Inc.
Aquila Canada Corp.	Dynegy Canada Marketing & Trade
Aquila Energy Marketing	Dynegy Holdings
Aquila Inc.	Dynegy Inc.
Aquila Merchant Services	Dynegy Marketing & Trade
Arch Coal Sales Company Inc	Dynegy Marketing Inc.
Automatic Data Processing	Dynegy Power Marketing
Avista Corp.	e Prime, Inc.
Avista Energy	Energy Services Group, Inc.
Bankruptcy Services LLC	Energy USA-TPC Corp.
Blackstone Partners	Enron Canada Corp
BP America Production Company	Enron North America Corp.
BP Canada Energy Co.	Enron Oil & Gas Company
BP Canada Energy Marketing Corp.	Enron Power Marketing, Inc.
BP Corporation North America Inc.	Enserco Energy Inc.
BP Energy Company	Entergy-Koch Trading, LP
Brazos Electric Power Cooperative, Inc.	Exelon Generation Company, LL
British Petroleum	FP&L Energy Power Marketing, Inc.
California Independent System Operator Corporation	GE Power Systems
Calpine Power Services Company	General Electric
Charles River Associates	Georgia Power Company
Cincinnati Gas & Electric Company	GPU Advanced Resources, Inc.
Cinergy Marketing and Trading LLC	Greenbrier Pipeline Company, LLC
Coastal Coal Sales Inc	Haynes and Boone
Colonial Pipeline Company	Hess Energy Trading Co., L.L.C.
Colorado River Commission	John Hancock Mutual Life Insurance Company
Columbia Gas of Kentucky	Lodestar Energy Inc
Columbia Gas of Pennsylvania	MidAmerican Energy Co.
Conoco, Inc.	Mitsui and Company USA Inc.
Constellation Energy Source	New York Independent System Operator
Constellation Power Source	Niagara Mohawk Power Corporation
Constellation Power Source Inc.	Nineveh Coal Co
	Norfolk Southern Railway Company

EXHIBIT B

Other Parties

North American Energy Inc.	Union Gas Limited
NRG Power Marketing, Inc.	Utilicorp United
OGE Energy Resources Inc.	Vastar Resources
Pacific Gas and Electric Company	Washington Gas Energy Services, Inc.
PacificCorp Power Marketing, Inc.	Westvaco Corporation
Pepco	White & Case
Perryville Energy Partners, LLC	Wisconsin Public Service Corp.
PG&E Energy Trading – Canada	
PG&E Energy Trading – Gas Corp.	
PG&E Energy Trading – Power, Inc.	
PG&E Energy Trading Holdings	
PG&E Energy Trading Inc	
PG&E Gas Transmission, Northwest Corporation	
PG&E National Energy Group	
Pittston Coal Sales Corporation	
PJM Interconnection, L.L.C.	
Potomac Electric Power Company	
PricewaterhouseCoopers	
PSEG Energy Resources & Trading	
Rag American Coal Holding Inc	
Reliant Energy Services Canada	
Reliant Energy Services, Inc.	
Reliant Resources, Inc.	
Riverton Coal Sales Inc	
Sempra Energy	
Sempra Energy Solutions	
Sempra Energy Trading	
Sempra Energy Trading Corp	
Sitrick	
Skadden Arps	
Southern California Gas Company Inc	
Strategic Energy, LLC	
Suncor Energy Inc.	
Swiss Re New Markets Corporation	
Tenaska Marketing Ventures	
Tennessee Gas Pipeline Company	
Texaco Inc.	
Tractebel	
Transcanada Power Marketing LP	
Transtexas Gas Corporation	
TXU Energy Trading	
TXU Energy Trading Company	

**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
Debtors.)	Jointly Administered
)	

**INTERIM ORDER AUTHORIZING THE EMPLOYMENT AND
RETENTION OF KPMG LLP AS ACCOUNTANTS AND
AUDITORS OF THE DEBTORS NUNC PRO TUNC TO PETITION DATE**

Upon the application (the “Application”) of Mirant Corporation, and its affiliated debtors, (collectively, the “Debtors”), as debtors and debtors-in-possession in the above-captioned Chapter 11 case (the “Debtors”), for entry of an order, pursuant to sections 327(a), 328 and 1107(a) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the “Bankruptcy Code”), Rules 2014(a) and authorizing the retention and employment of KPMG LLP as accountants and auditors of the Debtors, and upon the Affidavit of Michael J. Grillaert (the “Grillaert Affidavit”); and the Court being satisfied, based upon the representations made in the Application and the Grillaert Affidavit, that such accountants represent no interest adverse to the Debtors’ estate or its creditors with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors’ estate

and its creditors; and it appearing that proper and adequate notice has been given and that no other or further notice is necessary; and after due deliberation thereon, and good and sufficient cause appearing therefor, it is hereby

ORDERED that the Application is granted and approved in all respects; and it is further

ORDERED that, pursuant to sections 327(a), 328 and 1107(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, the Debtor is hereby authorized to employ KPMG LLP on an interim basis as its accountants and auditors, nunc pro tunc to Petition Date, to perform the services set forth in the Application; and it is further

ORDERED that within three (3) business days of the entry of this Interim Order, counsel for the Debtors shall serve the Interim Order upon all parties entitled to receive notice of the Application; and it is further

ORDERED that KPMG LLP shall be compensated in accordance with the procedures set forth in sections 328, 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules and local bankruptcy rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court; and it is further

ORDERED that this Interim Order shall be effective from the Petition Date through and including the date of final hearing on the Application; and it is further

ORDERED that to the extent of any conflict between the terms and conditions of the Application and the Interim Order, the terms and conditions of this Interim Order shall govern; and it is further

ORDERED that This Interim Order shall become a Final Order on the twenty-seventh (27th) day after entry of the Interim Order without further notice or hearing unless an objection to the Interim Order is timely filed with the Court and served on counsel for the Debtors on or before twenty-six (26) days after entry of the Interim Order.

Dated: _____

UNITED STATES BANKRUPTCY JUDGE

PREPARED BY:

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State Bar No. 15903000
Judith Elkin
State Bar No. 06522200
Ian Peck
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-and-

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Wachovia Financial Center
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Miami, Florida 33131
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PROPOSED ATTORNEYS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION