

**UNITED STATES BANKRUPTCY COURT**  
**Northern District of Texas**

In re: **Mirant Wrightsville Investments, Inc.**  
Debtor.

**Chapter 11**  
**Case Number: 03-49548-BJH**

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**STATEMENT OF FINANCIAL AFFAIRS**

This statement is to be completed by every debtor. Spouses filing a joint petition may file a statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs.

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

***DEFINITIONS***

*"In business."* A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within the six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed.

*"Insider."* The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101.

None

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**1. Income from employment or operation of business**



State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of debtor's business from the beginning of this calendar year to the date this case was commenced. State gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not

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**2. Income other than from employment or operation of business**

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed).

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**3. Payments to Creditors**

None

a. List all payments on loans, installment purchases of goods or services, and other debts, aggregating more than \$600 to any creditor, made within **90 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**Many payments are made by Mirant Services, LLC on behalf of debtor entities, with certain exceptions.**

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None

b. List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**There were no payments made by this Debtor to insiders.**

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None

**4. Suits, executions, garnishments, and attachments**

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None

b. Describe all property that has been attached, garnished, or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**5. Repossessions, foreclosures, and returns**

None

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**6. Assignments and receiverships**

None

a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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None

b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**7. Gifts**

None

List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**8. Losses**

None

List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**9. Payments related to debt counseling or bankruptcy**

None

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, or consultation concerning debt consolidation, relief under the bankruptcy laws, or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

**Payments to professionals are made by Mirant Services, LLC on behalf of all Debtor entities. The Statements of Financial Affairs for Mirant Services, LLC was filed with the Court on September 12, 2003.**

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**10. Other transfers**

None  List all other property, other than property transferred in the ordinary course of the business or financial affairs of the Debtor transferred either absolutely or as security within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**11. Closed financial accounts**

None  List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**12. Safe deposit boxes**

None  List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**13. Setoffs**

None  List all setoffs made by any creditor, including a bank, against debts or deposits of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**The Debtor incurs certain typical setoff transactions with its vendors in the ordinary course of business. However, other than these ordinary course items, the Debtor does not believe that there were any material setoffs made by a creditor against debts or deposits of the Debtor within 90 days preceding the commencement of this case. Furthermore, there may have been certain intercompany setoffs.**

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**14. Property held for another person**

None  List all property owned by another person that the debtor holds or controls.

**The Debtor may hold property such as fuel on behalf of other parties and in particular property owned by related entities. This property is not accounted for on the books of the Debtor, nor is it listed in these statements.**

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**15. Prior address of debtor**

None  If the debtor has moved within the **two years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

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None



**16. Spouses and former spouses**

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington or Wisconsin) within the **six-year period** immediately preceding the commencement of this case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

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**17. Environmental information**

For the purposes of this questions, the following definitions apply:

"Environmental Law" means any federal, state, of local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

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None



a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

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None



b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

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None



c. List all judicial or administrative proceedings, including settlements or order, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

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**18. Nature, location, and names of business**

None



a. If the Debtor is an individual, list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional the **six-years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting of equity securities within the **six-years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the **six-years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a parent or 5 percent or more of the voting securities, within the **six-years** immediately preceding the commencement of this case.

**SEE ATTACHMENT 18a**

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None



b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within the **six-years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sold proprietor or otherwise self-employed.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

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**19. Books, records and financial statements**

None

a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

**SEE ATTACHMENT 19a**

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None

b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

**NAME AND ADDRESS**

**KPMG - Atlanta  
Arthur Andersen - Atlanta**

**DATES SERVICES RENDERED**

**since 5/15/2002  
until 5/15/2002**

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None

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

**Harvey Wagner - Chief Financial Officer of Mirant Corporation**

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None

d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of this case by the debtor.

**Please refer to the answer to SOFA 19d for Mirant Corporation.**

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**20. Inventories**

None

a. List the dates of the last two inventories taken of the debtor's property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

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None

b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

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**21. Current Partners, Officers, Directors and Shareholders**

None

If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent of more of the voting or equity securities of the corporation.

**SEE ATTACHMENT 21**

**22. Former Partners, Officers, Directors, and Shareholders**

None

If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

If the debtor is a corporation, list all officers, or directors whose relationships with the corporation terminated within **one year** immediately preceding the commencement of this case.

**SEE ATTACHMENT 22**

**23. Withdrawals from a partnership or distributions by a corporation**

None

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

**Please refer to Attachment 3b on Mirant Services, LLC.**

**24. Tax consolidation group**

None

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six-year period** immediately preceding the commencement of this case.

<u>Dec. 2002</u>	<u>June 2002</u>	<u>Dec. 2001</u>	<u>Dec. 2000</u>	<u>Dec. 1999</u>	<u>Dec. 1998</u>	<u>Dec. 1997</u>
Mirant Corporation	Mirant Corporation	Mirant Corporation	Mirant Corporation	N/A	N/A	N/A
58-2056305	58-2056305	58-2056305	58-2056305			

**25. Pension funds**

None

If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within the **six-year period** immediately preceding the commencement of this case.

# UNITED STATES BANKRUPTCY COURT

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### NOTES PERTAINING TO ALL DEBTORS<sup>1</sup>

The Schedules of Assets and Liabilities (the “Schedules”) and the Statements of Financial Affairs (the “Statements”) and collectively with the Schedules, (the “Schedules and Statements”) of Mirant Corporation (“Mirant”) and its affiliated debtors in these jointly administered Chapter 11 cases (collectively, the “Debtors”) have been prepared pursuant to 11 U.S.C. § 521 and Rule 1007 of the Federal Rules of Bankruptcy Procedure by management of the Debtors with the assistance of their court-appointed advisors and are unaudited. While management has made reasonable efforts to ensure that the Schedules and Statements are accurate and complete based on information that was available to them at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors or omissions may exist. Moreover, because the Schedules and Statements contain unaudited information which is subject to further review and potential adjustment, there can be no assurance that these Schedules and Statements are complete. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to these Chapter 11 cases and specifically with respect to any issues involving substantive consolidation, equitable subordination and/or causes of action arising under the provisions of Chapter 5 of the Bankruptcy Code and other relevant nonbankruptcy laws to recover assets or avoid transfers.

Agreements Subject to Confidentiality. There may be instances within the Schedules and Statements where either names, addresses or amounts have been left blank. Due to the nature of an agreement between the Debtor and the third party, concerns of confidentiality or concerns for the privacy of an individual, the Debtor may have deemed it appropriate and necessary to avoid listing such names, addresses and amounts.

Amendment. While reasonable efforts were made to file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and/or supplement their Schedules and Statements as is necessary and appropriate.

Basis of Presentation. For financial reporting purposes, Mirant prepares consolidated financial statements that are filed with the Securities and Exchange Commission (the “SEC”) and that are audited annually. Unlike the consolidated financial statements, these Schedules and Statements, except as indicated herein, reflect the assets and liabilities of each Debtor. In addition, not all of the direct and indirect subsidiaries of Mirant have filed for protection under Chapter 11. Accordingly, combining the assets and claims set forth in the Schedules and Statements of the Debtors would result in amounts that would be substantially different from financial information regarding Mirant and its subsidiaries that would be prepared on a consolidated basis under Generally Accepted Accounting Principles (“GAAP”). Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements filed by Mirant with the SEC.

Causes of Action. The Debtors, despite efforts, may not have set forth all of their causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any causes of action they may have and neither these General Notes nor the Schedules and Statements shall be deemed a waiver of any such causes of action.

Claims Description. Any failure to designate a claim on the Debtors’ Schedules and Statements as “disputed,” “contingent” or “unliquidated” does not constitute an admission by the Debtors that such amount is not “disputed,” “contingent” or “unliquidated.” The Debtors reserve the right to dispute any claim reflected on their Schedules or Statements on any grounds, including, but not limited to, amount, liability or classification, or to otherwise subsequently designate such claims as “disputed,” “contingent” or “unliquidated.” The Debtors reserve rights to object to any scheduled claims.

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<sup>1</sup> These notes are in addition to the specific notes contained in the Debtors’ Schedules and Statements. The fact that the Debtors have prepared a General Note with respect to a particular Schedule (or Statement) and not to others does not reflect and should not be interpreted as a decision by the Debtors to exclude the applicability of such General Note to any or all of the Debtors’ remaining Schedules (or Statements), as appropriate.



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Court Orders. By separate orders of the Bankruptcy Court, each dated as of October 3, 2003, the day the Debtors commenced their Chapter 11 cases (the "Petition Date"), the Debtors were authorized to pay, among other things, certain prepetition claims of customers, employees and critical vendors. Consequently, certain prepetition fixed, liquidated and undisputed unsecured claims have been or will be paid. Schedule F generally does not include prepetition liabilities that have been or will be paid under these first day orders.

Current Market Value of Assets. It would be prohibitively expensive, unduly burdensome and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise indicated, net book values are reflected on the Debtors' Schedules and Statements for assets. For this reason, amounts ultimately realized may vary from net book value and such variance may be material. Exceptions to this include operating cash and certain other assets. Operating cash is presented at bank balances as of the Petition Date, which does not include cash held by non-debtor entities. Certain other assets such as investments in subsidiaries are listed at undetermined amounts as the net book values may materially differ from fair market values.

Dates. The information provided herein, except as otherwise noted, represents the asset data of the Debtor as of September 30, 2003 and liability data of the Debtor as of the Petition Date.

Excluded Assets and Liabilities. The Debtors have excluded certain categories of assets and liabilities from the statements and schedules such as goodwill, pension assets, deferred compensation, accrued salaries, employee benefit accruals, post-retirement benefits, and deferred gains. Other immaterial assets and liabilities may also have been excluded.

Foreign Currency. Unless otherwise indicated, all amounts are reflected in U.S. dollars.

Schedule D – Creditors Holding Secured Claims. Except as otherwise agreed pursuant to a stipulation or agreed order or general order entered by the Bankruptcy Court, the Debtors reserve their right to dispute or challenge the validity, perfection or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a creditor listed on Schedule D of any Debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including, without limitation, any intercompany agreement) related to such creditor's claim. In certain instances, a Debtor may be a co-obligor, co-mortgagor or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in the General Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Except as specifically stated herein, real property lessors, utility companies and other parties which may hold security deposits have not been listed on Schedule D. Certain of the Debtors' agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financing agreements. No attempt has been made to identify such agreements for purposes of Schedule D.

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Schedule F – Creditors Holding Unsecured Nonpriority Claims. Schedule F does not include certain deferred charges, deferred liabilities or general reserves. Such amounts are, however, reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific claims as of the Petition Date. The claims listed in Schedule F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. While reasonable efforts have been made, determination of each date upon which each claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each claim listed on Schedule F.

Schedule F contains information regarding pending litigation involving the Debtors. In certain instances, the Debtor that is the subject of the litigation is unclear or undetermined. However, to the extent that litigation involving a particular Debtor has been identified, such information is contained in the Schedule for that Debtor.

Schedule G – Executory Contracts. The businesses of the Debtors are complex. While reasonable efforts were made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases, inadvertent errors, omissions or overinclusion may have occurred. The Debtors hereby reserve all of their rights to dispute the validity, status or enforceability of any contract or other agreement set forth in Schedule G that may have expired or may have been modified, amended, and supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters and other documents, instruments and agreements which may not be listed therein. The Debtors make no admission that every contract listed on Schedule G is an executory contract or unexpired lease.

In some cases, the same supplier or provider appears multiple times in Schedule G. This multiple listing is to reflect distinct agreements between the applicable Debtor and such supplier or provider.

Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as easements, right of way, subordination, nondisturbance and attornment agreements, supplemental agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents are also not set forth in Schedule G.

In addition, certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings. The Debtors reserve all of their rights to dispute or challenge the characterization of the structure of any transaction, or any document or instrument (including, without limitation, any intercompany agreement) related to a creditor's claim. Certain of the contracts, agreements, and leases listed on Schedule G may have been entered into by more than one of the Debtors. Finally, certain of the executory agreements may not have been memorialized and could be subject to dispute.

Schedule H – Co-Debtors. In the ordinary course of their business, the Debtors are involved in pending or threatened litigation and claims arising out of the conduct of their business. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Because of the volume of such claims, because all are contingent, disputed or unliquidated, and because such claims are listed elsewhere in the Schedules and Statements, such claims have not been set forth individually on Schedule H.

Statements – Question 7 Gifts. While every reasonable effort was made to ensure that the gifts listed in response to Question 7 include all gifts made, given the magnitude of the Debtors' operations, certain gifts may have inadvertently been omitted from the Schedules and Statements. In addition certain gifts may have been given to employees to make contributions to certain charities.

Statements – Question 8 Losses. The losses listed exclude those incurred in the ordinary course of business where the amount is de minimis.

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Statements – Question 17 Environmental Information. The Debtors have operated in many locations. At some such locations, the Debtors no longer have any operations, and may no longer have relevant records or the records may no longer be complete or reasonably accessible and reviewable. Some individuals who once possessed responsive information are no longer employed by the Debtors. For all these reasons it may not be reasonably possible to identify and supply the requested information for every “site” and “proceeding” literally responsive to Question 17. Nonetheless, the Debtors have devoted substantial internal and external resources to identifying and providing the requested information for as many responsive sites and proceedings as reasonably possible. The Debtors placed first priority on identifying all active or open matters. The Debtors may supplement or amend this response in the future.

Due to the great number of potentially responsive matters, the practical burdens in compiling information on inactive matters, and the presumably lower relevance of information on inactive matters, the Debtors in general have attempted to compile information on inactive matters only for such matters initiated within the last few years.

Where some requested categories of information were not reasonably available for a listed “site” or “proceeding,” the Debtors’ response gives as much information as was available.

Where a site is the subject of a proceeding, settlement or order listed in the response to Question 17(c), the site and notices related to it are not also listed in the responses to Questions 17(a) or 17(b). Similarly, sites that are listed in the response to Question 17(a) (sites for which the Debtors have received notice from a governmental unit) are not repeated in the response to Question 17(b) (sites at which the Debtors have provided notice to a governmental unit).

Where a site identified in Tables 17(a) and/or 17(b) has received multiple notices, or notices that preceded and were related to proceedings listed in the response to Question 17(c), all such notices may not be listed.

This response does not include sites or proceedings related to nonenvironmental laws such as occupational safety and health laws, or transportation laws.

The response to Question 17(b) (concerning notices by the Debtors of releases) does not list routine reports and submissions concerning discharges resulting from normal operations where such reports and submissions were made in compliance with regulatory requirements, such as discharge monitoring reports, toxic release inventory submissions, and submissions concerning air emissions.

Totals. All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the tables.

Mirant Corporation Owned Entities

Order	Ch. 11	Entity	Tax ID	State	Address	City, State, Zip	Ownership
1	Yes	Mirant Corporation	58-2056305	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	
2	Yes	Mirant Americas, Inc.	58-2042323	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
3	Yes	Mirant Americas Development, Inc.	58-2337738	Georgia	1155 Perimeter Center West	Atlanta, GA 30338	100%
4	Yes	Mirant Americas Development Capital, LLC	52-2320105	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
5		Mirant Americas Energy Capital, LP		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	1%
6		Mirant Americas Energy Capital Assets, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
7	Yes	Mirant Americas Energy Marketing, LP	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	1%
8		EnergyClear Corporation		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	33%
9	Yes	Mirant Americas Retail Energy Marketing, LP	58-2649240	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	99%
10		IntercontinentalExchange, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	9.74%
11	Yes	Mirant Americas Gas Marketing I, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
12	Yes	Mirant Americas Gas Marketing II, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
13	Yes	Mirant Americas Gas Marketing III, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
14	Yes	Mirant Americas Gas Marketing IV, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
15	Yes	Mirant Americas Gas Marketing IX, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
16	Yes	Mirant Americas Gas Marketing V, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
17	Yes	Mirant Americas Gas Marketing VI, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
18	Yes	Mirant Americas Gas Marketing VII, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
19	Yes	Mirant Americas Gas Marketing VIII, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
20	Yes	Mirant Americas Gas Marketing X, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
21	Yes	Mirant Americas Gas Marketing XI, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
22	Yes	Mirant Americas Gas Marketing XII, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
23	Yes	Mirant Americas Gas Marketing XIII, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
24	Yes	Mirant Americas Gas Marketing XIV, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
25	Yes	Mirant Americas Gas Marketing XV, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
26		Mirant Energy Trading, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Retail Energy Marketing, LP	58-2649240	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	1%
27	Yes	Mirant Americas Energy Marketing Investments, Inc.	58-2361898	Georgia	1155 Perimeter Center West	Atlanta, GA 30338	100%
28	Yes	Mirant Americas Production Company	58-2646181	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
29		Mirant South Louisiana Production, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
30		Mirant South Louisiana Fee, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
31		Mirant Canada Energy Marketing Investments, Inc.		Canada	Suite 650, 440 - 2nd Avenue SW	Calgary Alberta T2P 5E9	100%
32		Mirant Canada Energy Marketing, Ltd.		Canada	Suite 650, 440 - 2nd Avenue SW	Calgary Alberta T2P 5E9	100%
33		Mirant Canada Energy Services, Ltd.		Canada	Suite 650, 440 - 2nd Avenue SW	Calgary Alberta T2P 5E9	100%
34		Mirant Canada Energy Resources, Ltd.		Canada	Suite 650, 440 - 2nd Avenue SW	Calgary Alberta T2P 5E9	100%
35		Mirant Canada Energy Trading Partnership		Canada	Suite 650, 440 - 2nd Avenue SW	Calgary Alberta T2P 5E9	1%
36		Mirant Canada Gas Marketing, Ltd.		Canada	Suite 650, 440 - 2nd Avenue SW	Calgary Alberta T2P 5E9	100%
37		Mirant Canada Energy Capital, Ltd.		Canada	Suite 650, 440 - 2nd Avenue SW	Calgary Alberta T2P 5E9	100%
*		Mirant Canada Energy Trading Partnership		Canada	Suite 650, 440 - 2nd Avenue SW	Calgary Alberta T2P 5E9	99%
*		Mirant Americas Energy Capital, LP		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	99%
*		Mirant Americas Energy Capital Assets, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Energy Marketing, LP	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	99%
*		EnergyClear Corporation		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	33%
*	Yes	Mirant Americas Retail Energy Marketing, LP	58-2649240	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	99%
*		IntercontinentalExchange, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	9.74%
*	Yes	Mirant Americas Gas Marketing I, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing II, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing III, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing IV, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing IX, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing V, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing VI, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing VII, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing VIII, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing X, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing XI, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%

Mirant Corporation Owned Entities

Order	Ch. 11	Entity	Tax ID	State	Address	City, State, Zip	Ownership
*	Yes	Mirant Americas Gas Marketing XII, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing XIII, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing XIV, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Mirant Americas Gas Marketing XV, LLC	58-2338667	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Mirant Energy Trading, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
38	Yes	Mirant Americas Generation, LLC	51-0390520	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
39	Yes	Mirant Texas Management, Inc.	58-2437264	Delaware	3610 Bosque County Road	Laguna Park, TX 76644	100%
40	Yes	Mirant Central Texas, LP	58-2458137	Delaware	3610 Bosque County Road	Laguna Park, TX 76644	1% GP
41	Yes	Mirant Parker, LLC	58-6441109	Delaware	1614 Sidney Baker St.	Kerryville, TX 78028	1%
42	Yes	Mirant Texas, LP	58-2458361	Delaware	3610 Bosque County Road	Laguna Park, TX 76644	1% GP
43	Yes	MLW Development, LLC	71-0947795	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	1%
44	Yes	Mirant New York, Inc.	58-2437263	Delaware	Four Executive Blvd., Suite 1000	Suffern, NY 10901	100%
45	Yes	Hudson Valley Gas Corporation	13-4133279	New York	Four Executive Blvd., Suite 1000	Suffern, NY 10901	100%
46	Yes	Mirant Bowline, LLC	58-2439347	Delaware	140 Samsondale Ave.	West Haverstraw, NY 10993	100%
47	Yes	Mirant Lovett, LLC	58-2439345	Delaware	Four Executive Blvd., Suite 1000	Suffern, NY 10901	100%
48	Yes	Mirant NY-Gen, LLC	58-2439344	Delaware	440 9th Ave., 5th Floor	New York, NY 10001	100%
49	Yes	Mirant Special Procurement, Inc.	58-2628316	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
50	Yes	Mirant New England, Inc.	51-0392920	Delaware	1099 Hingham Street	Rockland, MA 02370	100%
51	Yes	Mirant Canal, LLC	58-2415569	Delaware	9 Freezer Road	Sandwich, MA 02563	100%
52	Yes	Mirant Kendall, LLC	58-2415568	Delaware	1099 Hingham Street	Rockland, MA 02370	100%
53		Mirant Wisconsin Investments, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
54	Yes	Mirant Texas Investments, Inc.	51-0387254	DIHC	1403 Foulk Road, Suite 102	Wilmington, DE 19803	100%
*	Yes	Mirant Central Texas, LP	58-2458137	Delaware	3610 Bosque County Road	Laguna Park, TX 76644	99%
*	Yes	Mirant Parker, LLC	58-6441109	Delaware	1614 Sidney Baker St.	Kerryville, TX 78028	99%
*	Yes	Mirant Texas, LP	58-2458361	Delaware	3610 Bosque County Road	Laguna Park, TX 76644	99%
*	Yes	MLW Development, LLC	71-0947795	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	99%
55	Yes	Mirant Mid-Atlantic, LLC	58-2574140	Delaware	901 F St. NW, Suite 700	Washington, DC 20004	100%
56	Yes	Mirant Chalk Point, LLC	58-2574146	Delaware	25100 Chalk Point Road	Aquasce, MD 20608	100%
57	Yes	Mirant D.C. O&M, LLC	58-2588521	Delaware	901 F St. NW, Suite 700	Washington, DC 20004	100%
58	Yes	Mirant MD Ash Management, LLC	58-2574143	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
59	Yes	Mirant Piney Point, LLC	58-2574141	Delaware	17877 Piney Point Rd.	Piney Point, MD 20674	100%
60	Yes	Mirant California Investments, Inc.	58-2437261	Delaware	1350 Treat Blvd., Suite 500	Walnut Creek, CA 94596	100%
61	Yes	Mirant California, LLC	58-2439965	Delaware	1350 Treat Blvd., Suite 500	Walnut Creek, CA 94596	100%
62		Mirant Bay Area Procurement, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
63	Yes	Mirant Delta, LLC	58-2441669	Delaware	1350 Treat Blvd., Suite 500	Walnut Creek, CA 94546	100%
64	Yes	Mirant Potrero, LLC	58-2441671	Delaware	1350 Treat Blvd., Suite 500	Walnut Creek, CA 94546	100%
65	Yes	Mirant Americas Procurement, Inc.	58-2588980	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
66		Mirant Birchwood, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
67		Birchwood Power Partners, L.P.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	50%
68		Greenhost, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	50%
69	Yes	Mirant Chalk Point Development, LLC		Delaware	901 F St. NW, Suite 700	Washington, DC 20004	100%
70	Yes	Mint Farm Generation, LLC	91-2084280	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
71	Yes	Mirant Sugar Creek Holdings, Inc.	58-2554710	Delaware	6200 Darwin Rd.	West Terra Haute, IN 47885	100%
72	Yes	Mirant Sugar Creek, LLC	58-2554713	Indiana	6200 Darwin Rd.	West Terra Haute, IN 47885	40%
73	Yes	Mirant Sugar Creek Ventures, Inc.	58-2542073	Delaware	6200 Darwin Rd.	West Terra Haute, IN 47885	100%
*	Yes	Mirant Sugar Creek, LLC	58-2554713	Indiana	6200 Darwin Rd.	West Terra Haute, IN 47885	60%
74	Yes	Mirant Danville, LLC	58-2619460	Delaware	901 F St. NW, Suite 700	Washington, DC 20004	100%
75	Yes	Mirant Dickerson Development, LLC	58-2619458	Delaware	901 F St. NW, Suite 700	Washington, DC 20004	100%
76	Yes	Mirant Gastonia, LLC	58-2652703	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
77	Yes	Mirant Intellectual Asset Management and Marketing, LLC	01-0713248	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
78	Yes	Mirant Las Vegas, LLC	58-2554712	Delaware	3753 Howard Hughes Pkwy, Suite 360	Las Vegas, NV 89109	100%
79	Yes	Mirant Michigan Investments, Inc.	58-2512046	Delaware	425 Fairview Road	Zeeland, MI 49464	100%
80	Yes	Mirant Wyandotte, LLC	47-0830572	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
81	Yes	Mirant Zeeland, LLC	58-2512045	Delaware	425 Fairview Road	Zeeland, MI 49464	100%
82		Mirant Nevada Wellcom, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
83		Wellcom, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	50%



Mirant Corporation Owned Entities

Attachment 18a

<u>Order</u>	<u>Ch. 11</u>	<u>Entity</u>	<u>Tax ID</u>	<u>State</u>	<u>Address</u>	<u>City, State, Zip</u>	<u>Ownership</u>
84		Mirant Oregon, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
85		Coyote Springs 2, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	50%
86		Mirant Perryville Investments, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
87	Yes	Mirant Portage County, LLC	58-2623535	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
88	Yes	Mirant Wichita Falls Investments, Inc.	51-0392919	DIHC	1403 Foulk Road, Suite 102	Wilmington, DE 19803	100%
89	Yes	Mirant Wichita Falls, L.P.	58-2441674	Delaware	4511 Allendale Rd.	Wichita Falls, TX 76310	99%
90	Yes	Mirant Wichita Falls Management, Inc.	58-2490526	Delaware	4511 Allendale Rd.	Wichita Falls, TX 76310	100%
*	Yes	Mirant Wichita Falls, L.P.	58-2441674	Delaware	4511 Allendale Rd.	Wichita Falls, TX 76310	1%
91	Yes	Mirant Wrightsville Investments, Inc.	58-2565073	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
92	Yes	Wrightsville Development and Funding, LLC	58-2565070	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	50%
93	Yes	Wrightsville Power Facility, LLC	58-2566058	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	50%
94	Yes	Mirant Wrightsville Management, Inc.	58-2565102	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Wrightsville Development and Funding, LLC	58-2565070	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	1%
*	Yes	Wrightsville Power Facility, LLC	58-2566058	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	1%
95		MMD ONE, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
96		Mirant de Mexico, S. de R.L. de C.V.		Mexico	1155 Perimeter Center West	Atlanta, GA 30338	50%
97		Propiedades Punta Mexicana, S. de R.L. de C.V.		Mexico	1155 Perimeter Center West	Atlanta, GA 30338	50%
98		MMD TWO, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Mirant de Mexico, S. de R.L. de C.V.		Mexico	1155 Perimeter Center West	Atlanta, GA 30338	50%
*		Propiedades Punta Mexicana, S. de R.L. de C.V.		Mexico	1155 Perimeter Center West	Atlanta, GA 30338	50%
99	Yes	Shady Hills Power Company, LLC	04-3597389	Delaware	14240 Merchant Energy Way	Shady Hills, FL 34610	100%
100	Yes	West Georgia Generating Company, LLC	45-0464666	Delaware	95 Parkway	Thomaston, GA 30286	100%
101	Yes	Mirant Capital Management, LLC	58-2601595	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
102	Yes	Mirant Capital, Inc.	51-0410053	DIHC	1403 Foulk Road, Suite 102	Wilmington, DE 19803	100%
103	Yes	Mirant Fund 2001, LLC	22-3850936	Delaware	1403 Foulk Road, Suite 102	Wilmington, DE 19803	93.46%
104		Axon, LLC		Louisiana	1155 Perimeter Center West	Atlanta, GA 30338	16%
105		Phonex Broadband Corporation					7.53%
106		Gunderboom, Inc.		Alaska	1155 Perimeter Center West	Atlanta, GA 30338	38%
107		Industrial Technology Ventures, LP		Georgia	1155 Perimeter Center West	Atlanta, GA 30338	4%
108		Cheng Power Systems, Inc.		California	1155 Perimeter Center West	Atlanta, GA 30338	6.4%
109		Mirant Corporation Michigan Political Action Committee, Inc.		Georgia	1155 Perimeter Center West	Atlanta, GA 30338	100%
110		Mirant Corporation Political Action Committee, Inc.		Georgia	1155 Perimeter Center West	Atlanta, GA 30338	100%
111		Mirant Corporation State Political Action Committee, Inc.		Georgia	1155 Perimeter Center West	Atlanta, GA 30338	100%
112		Mirant Europe		UK & Wales	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	0.004%
113		Mirant International Investments, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
114		Mirant Asia-Pacific Investments B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
115		CEMIG Investments, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	51% voting
116		Cayman Energy Traders		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	78.59%
117		Southern Electric do Brasil Participacoes, Ltda.		Brazil	1155 Perimeter Center West	Atlanta, GA 30338	90.6%
118		Companhia Energetica de Minas Gerais		Brazil	1155 Perimeter Center West	Atlanta, GA 30338	47.37%
119		Mirant Holdings Netherlands, Inc.		DIHC	1155 Perimeter Center West	Atlanta, GA 30338	100%
120		Mirant Asset Development and Procurement B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
121		Mirant Investments Europe B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	50%
122		Mirant Europe B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	45%
123		Mirant Deutschland GmbH		Germany	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
124		Mirant Energy Marketing Nordic AB		Sweden	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
125		Mirant Energy Marketing Switzerland GmbH		Switzerland	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	95%
126		Mirant Generation Italia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
*		Mirant Energy Marketing Switzerland GmbH		Switzerland	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	5%
*		Mirant Generation Italia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	10%
127		Mirant Generation Europe B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
128		Mirant Italia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	5%
129		Mirant Generation Portogruaro S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
130		Aelous Energia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
131		Mirant Generation San Severo S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
*		Mirant Europe B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	55%

Mirant Corporation Owned Entities

Attachment 18a

Order	Ch. 11	Entity	Tax ID	State	Address	City, State, Zip	Ownership
*		Mirant Deutschland GmbH		Germany	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant Energy Marketing Nordic AB		Sweden	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant Energy Marketing Switzerland GmbH		Switzerland	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	95%
*		Mirant Generation Italia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
132		Mirant Asia-Pacific Ventures, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
133		Mirant Asia-Pacific (Guam) Investments, Inc.		DIHC	1155 Perimeter Center West	Atlanta, GA 30338	100%
134		Mirant Guam (Tanguisson) Corp.		Hawaii	1155 Perimeter Center West	Atlanta, GA 30338	100%
135		Mirant Asia-Pacific Holdings, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	10%
136		Mirant Asia-Pacific Limited		Bermuda	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	10%
*		Mirant Asia-Pacific Limited		Bermuda	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	90%
137		MAP Navotas I Limited		Hong Kong	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
138		Mirant (Philippines) Project Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
139		Mirant Ilijan Investments Ltd. Partnership		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	50%
140		Mirant Diamond Holding Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	48.79%
141		KEPCO Ilijan Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	41%
142		Mirant (Philippines) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	2.55%
*		Mirant Ilijan Investments Ltd. Partnership		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	50%
*		Mirant Diamond Holding Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	48.79%
*		KEPCO Ilijan Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	41%
143		Mirant Navotas Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
144		Mirant (Navotas II) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
145		Mirant Pagbilao Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	91.48%
146		Pebble Capital Investment B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
147		Mirant (Philippines) Energy Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
148		LISP III Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
149		Mirant (Philippines) Services Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
150		Mirant (Philippines) Island Generation Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
151		Mirant (Philippines) Rural Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
152		Mirant Philippines Industrial Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
153		Mirant Philippines Industrial Power II Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
154		Mirant Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
155		ARB Power Ventures, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
156		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	52.5%
157		Mirant Generation Cebu Limited Duration Company		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	47.5%
158		Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
159		JEG Development Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
160		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	0.055%
161		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	21.57%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	51.24%
162		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	42%
163		MAI-I Resources Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	22.74%
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	55%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	28.67%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	5.21%
164		Mirant Sual Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	66.4%
165		Navotas II Holdings Corp.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant (Philippines) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	4.10%
*		Mirant Ilijan Investments Ltd. Partnership		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	5.21%
*		Mirant Diamond Holding Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	48.79%
*		KEPCO Ilijan Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	41%
*		Mirant Navotas Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Navotas II) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Pagbilao Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	91.48%
*		Pebble Capital Investment B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant (Philippines) Energy Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%

Mirant Corporation Owned Entities

Order	Ch. 11	Entity	Tax ID	State	Address	City, State, Zip	Ownership
*		LISP III Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant (Philippines) Services Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Philippines) Island Generation Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Philippines) Rural Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Philippines Industrial Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant Philippines Industrial Power II Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		ARB Power Ventures, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	52.5%
*		Mirant Generation Cebu Limited Duration Company		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	47.5%
*		Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		JEG Development Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	0.055%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	21.57%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	51.24%
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	42%
*		MAI-I Resources Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	22.74%
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	55%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	28.67%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	5.21%
*		Mirant Sual Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	66.4%
166		MAP Mobile Power Systems Corporation		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant (Philippines) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	4.33%
*		Mirant Ilijan Investments Ltd. Partnership		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	50%
*		Mirant Diamond Holding Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	48.79%
*		KEPCO Ilijan Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	41%
*		Mirant Navotas Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Navotas II) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Pagbilao Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	91.48%
*		Pebble Capital Investment B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant (Philippines) Energy Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		LISP III Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant (Philippines) Services Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Philippines) Island Generation Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Philippines) Rural Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Philippines Industrial Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant Philippines Industrial Power II Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		ARB Power Ventures, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	52.5%
*		Mirant Generation Cebu Limited Duration Company		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	47.5%
*		Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		JEG Development Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	0.055%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	21.57%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	51.24%
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	42%
*		MAI-I Resources Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	22.74%
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	55%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	28.67%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	5.21%
*		Mirant Sual Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	66.4%
167		MAP Pagbilao Limited		Hong Kong	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
*		Mirant (Philippines) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40.27%



Mirant Corporation Owned Entities

Order	Ch. 11	Entity	Tax ID	State	Address	City, State, Zip	Ownership
*		Mirant Ilijan Investments Ltd. Partnership		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	50%
*		Mirant Diamond Holding Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	48.79%
*		KEPCO Ilijan Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	41%
*		Mirant Navotas Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Navotas II) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Pagbilao Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	91.48%
*		Pebble Capital Investment B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant (Philippines) Energy Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		LISP III Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant (Philippines) Services Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Philippines) Island Generation Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Philippines) Rural Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Philippines Industrial Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant Philippines Industrial Power II Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		ARB Power Ventures, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	52.5%
*		Mirant Generation Cebu Limited Duration Company		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	47.5%
*		Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		JEG Development Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	0.055%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	21.57%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	51.24%
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	42%
*		MAI-I Resources Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	22.74%
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	55%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	28.67%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	5.21%
*		Mirant Sual Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	66.4%
168		MAP Pangasinan Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant (Philippines) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	48.75%
*		Mirant Ilijan Investments Ltd. Partnership		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	50%
*		Mirant Diamond Holding Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	48.79%
*		KEPCO Ilijan Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	41%
*		Mirant Navotas Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Navotas II) Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Pagbilao Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	91.48%
*		Pebble Capital Investment B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant (Philippines) Energy Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		LISP III Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant (Philippines) Services Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Philippines) Island Generation Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant (Philippines) Rural Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Philippines Industrial Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant Philippines Industrial Power II Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Mirant Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		ARB Power Ventures, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	52.5%
*		Mirant Generation Cebu Limited Duration Company		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Toledo Power Co.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	47.5%
*		Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		JEG Development Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	0.055%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	21.57%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	51.24%

Mirant Corporation Owned Entities

Order	Ch. 11	Entity	Tax ID	State	Address	City, State, Zip	Ownership
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	42%
*		MAI-I Resources Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	22.74%
*		Philstar.com, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	55%
*		Hijos de F. Escano, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	28.67%
*		Visayan Electric Company, Inc.		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	5.21%
*		Mirant Sual Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	66.4%
169		Mirant Sual Investments Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
*		Mirant Sual Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	25.51%
170		Mirant Asia-Pacific Construction (Hong Kong) Limited		Hong Kong	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
*		Mirant (Philippines) Resources and Development Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	40%
*		Toledo Holdings Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	60%
*		Mirant Philippines Industrial Power II Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	60%
*		Mirant Philippines Industrial Power Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	60%
171		Sual Construction Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
172		Mirant Asia-Pacific Operations (Hong Kong) Limited		Hong Kong	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
173		Mirant (Philippines) Operations Corporation		Philippines	Suite 501, 5th Floor, 2232 Roxas Boulevard	Pasay City, Philippines	100%
174		MAP Investments (BVI) Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
175		Tranquil Star Corporation		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
176		BVR Holding Company Limited		Thailand	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	28.18%
177		Bayview Beach Resort Co., Ltd.		Thailand	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	51%
*		Bayview Beach Resort Co., Ltd.		Thailand	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	12.13%
178		MAP Thailand (BVI) Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
179		MAP Hirma (BVI) Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
180		Mirant Hirma Investments Limited		Mauritius	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
181		MAP Balagarh (BVI) Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
182		Mirant Balagarh Investments Limited		Mauritius	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
183		Balagarh Power Company Limited		India	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	26.32%
184		Balagarh Operating Company Private Limited		India	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	49%
185		MAP India (BVI) Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
186		MAP International Finance Corporation		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
187		MAP Financial Services Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
188		MAP Guangdong (BVI) Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
189		Mirant Guangdong (Shajiao C) Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
190		Stenus Limited		Jersey	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
191		Laito Company Limited		Hong Kong	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
192		Mirant Asia-Pacific (Korea) Development Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
193		MAP Nominee Services Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
194		Mirant Asia-Pacific Singapore Pte Limited		Singapore	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
195		China Johnston Southern, Limited		Mauritius	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
196		CEPA Energy Investment (Mauritius) Limited		Mauritius	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
197		CEPA Development (Mauritius) Company Limited		Mauritius	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
198		MAP Project Management and Engineering (BVI) Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
199		Mirant Holdings Germany, Inc.		DIHC	1155 Perimeter Center West	Atlanta, GA 30338	100%
200		SEI Brazil Holdings, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
201		Southern Energy Brazil Holdings, Inc.		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	50%
202		T&S Participacoes Ltda.		Brazil	1155 Perimeter Center West	Atlanta, GA 30338	99%
203		Mirant Caribe, Inc.		DIHC	1155 Perimeter Center West	Atlanta, GA 30338	100%
204		Mirant JPSCO Development Services, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
205		Mirant Caribbean, Ltd		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
206		Mirant Virgin Islands, LLC		US Virgin Islands	1155 Perimeter Center West	Atlanta, GA 30338	100%
207		Mirant Caribbean Services, LLC		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
208		Mirant EcoElectrica Investments V, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	99%
209		Mirant EcoElectrica Investments IV, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	99%
210		Mirant EcoElectrica Investments III, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
211		Mirant EcoElectrica Investments II, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
212	Yes	Mirant EcoElectrica Investments I, Ltd.	98-0363972	British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%

Mirant Corporation Owned Entities

Order	Ch. 11	Entity	Tax ID	State	Address	City, State, Zip	Ownership
213		Mirant EcoElectrica O&M, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
214		Mirant EcoElectrica Services, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
215		Mirant EcoElectrica LNG Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
216		Mirant EcoElectrica LNG Marketing, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
217		Mirant EcoElectrica LNG Finance, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
218		LNG Power, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
219		Mirant South America and Caribbean Finance, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	1%
220	Yes	Puerto Rico Power Investments, Ltd.	98-0363974	British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	99%
221		Mirant (British Virgin Islands) III Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	90%
222		Mirant West Indies Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
223		Mirant (British Virgin Islands) II Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
224		Mirant JPSCO II Investments, Limited		Jamaica	6 Knutsford Boulevard, P.O. Box 54	Kingston, Jamaica, West Indies	100%
225		Mirant JPSCO I Investments, Limited		Jamaica	6 Knutsford Boulevard, P.O. Box 54	Kingston, Jamaica, West Indies	100%
226		Mirant (British Virgin Islands) I Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
227		Mirant JPSCO (Barbados) SRL		Barbados	c/o Ernst & Young Trust Co., Worthing Main Rd	Christ Church, Barbados	100%
228		Jamaica Public Service Company Limited		Jamaica	6 Knutsford Boulevard, P.O. Box 54	Kingston, Jamaica, West Indies	100%
229		Mirant Curacao Investments II, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
230		Mirant Curacao Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
231		Integrated Utility Holdings Company, N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	33% Pref. Eq.
232		Kompania di Distribushon di Awa i Elekrisidat di Korsou N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	100%
233		Kompania di Produkshon di Awa i Elekrisidat di Korsou N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	100%
234		Curacao Utilities Operating Company N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	100%
235		Curacao Energy Company, Ltd.		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	50%
236		CUC Holdings, N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	51%
237		Curacao Utilities Company N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	100%
*	Yes	Puerto Rico Power Investments, Ltd.	98-0363974	British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	1%
238		Mirant Trinidad Investments, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
239		Power Generation Company, Trinidad and Tobago Limited		Trinidad & Tobago	6a Queen's Park West	Port of Spain, Trinidad	39%
240		Mirant Caribbean, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Mirant EcoElectrica Investments V, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	1%
*		Mirant EcoElectrica Investments IV, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	99%
*		Mirant EcoElectrica Investments III, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica Investments II, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*	Yes	Mirant EcoElectrica Investments I, Ltd.	98-0363972	British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica O&M, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica Services, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica LNG Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica LNG Marketing, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica LNG Finance, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		LNG Power, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica Investments IV, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	1%
*		Mirant EcoElectrica Investments III, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica Investments II, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*	Yes	Mirant EcoElectrica Investments I, Ltd.	98-0363972	British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica O&M, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica Services, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica LNG Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica LNG Marketing, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant EcoElectrica LNG Finance, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		LNG Power, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
241		Mirant Bahamas Investments Limited		Bahamas	1155 Perimeter Center West	Atlanta, GA 30338	100%
242		Mirant Grand Bahama Limited		Bahamas	1155 Perimeter Center West	Atlanta, GA 30338	100%
243		ICD Utilities Limited		Bahamas	1155 Perimeter Center West	Atlanta, GA 30338	10.776%
244		Grand Bahama Power Company Limited		Bahamas	1155 Perimeter Center West	Atlanta, GA 30338	50%
*		Grand Bahama Power Company Limited		Bahamas	1155 Perimeter Center West	Atlanta, GA 30338	50%
*		Mirant South America and Caribbean Finance, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	99%

Mirant Corporation Owned Entities

Order	Ch. 11	Entity	Tax ID	State	Address	City, State, Zip	Ownership
*	Yes	Puerto Rico Power Investments, Ltd.	98-0363974	British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	99%
*		Mirant (British Virgin Islands) III Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	10%
*		Mirant West Indies Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant (British Virgin Islands) II Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant JPSCO II Investments, Limited		Jamaica	6 Knutsford Boulevard, P.O. Box 54	Kingston, Jamaica, West Indies	100%
*		Mirant JPSCO I Investments, Limited		Jamaica	6 Knutsford Boulevard, P.O. Box 54	Kingston, Jamaica, West Indies	100%
*		Mirant (British Virgin Islands) I Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant JPSCO (Barbados) SRL		Barbados	c/o Ernst & Young Trust Co., Worthing Main Rd.	Christ Church, Barbados	100%
*		Jamaica Public Service Company Limited		Jamaica	6 Knutsford Boulevard, P.O. Box 54	Kingston, Jamaica, West Indies	100%
*		Mirant Curacao Investments II, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Mirant Curacao Investments, Ltd.		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	100%
*		Integrated Utility Holdings Company, N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	33% Pref. Eq.
*		Kompania di Distribushon di Awa i Elekrisidat di Korsou N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Kompania di Produksion di Awa i Elekrisidat di Korsou N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Curacao Utilities Operating Company N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Curacao Energy Company, Ltd.		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	50%
*		CUC Holdings, N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	51%
*		Curacao Utilities Company N.V.		Netherlands Antilles	1155 Perimeter Center West	Atlanta, GA 30338	100%
245		SEI South America, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Southern Energy Brazil Holdings, Inc.		Cayman Islands	1155 Perimeter Center West	Atlanta, GA 30338	50%
*		T&S Participacoes Ltda.		Brazil	1155 Perimeter Center West	Atlanta, GA 30338	99%
246		Southern Energy Newco Limited		Mauritius	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
247		Mirant Development UK Limited		UK & Wales	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
248		Mirant Investments Europe UK, Inc.		DIHC	1155 Perimeter Center West	Atlanta, GA 30338	100%
249		Mirant Investments UK Limited		UK & Wales	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	50%
250		Mirant Beteiligungs GmbH		Germany	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
251		P.T. Tarahan Power Company		Indonesia	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	55%
252		Southern Electric International - Netherlands B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
253		Mirant Holdings Europe UK, Inc.		DIHC	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Mirant Investments UK Limited		UK & Wales	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	50%
*		Mirant Investments Europe B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	50%
*		Mirant Generation Europe B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant Italia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	5%
*		Mirant Generation Portogruaro S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
*		Aelous Energia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
*		Mirant Generation San Severo S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
*		Mirant Europe B.V.		Netherlands	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	45%
*		Mirant Deutschland GmbH		Germany	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant Energy Marketing Nordic AB		Sweden	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant Energy Marketing Switzerland GmbH		Switzerland	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	95%
*		Mirant Generation Italia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	90%
*		Mirant Energy Marketing Switzerland GmbH		Switzerland	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	5%
*		Mirant Generation Italia S.r.l.		Italy	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	10%
254		SEMAR Ltd		Mauritius	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
255		SET Asociados S.A.		Brazil	1155 Perimeter Center West	Atlanta, GA 30338	99.9%
256		Mirant International Ventures II, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
257		Mirant Global Finance Investments Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	50%
258		Mirant Global Finance Holdings		Ireland	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
259		Mirant Investments Germany, Inc.		DIHC	1155 Perimeter Center West	Atlanta, GA 30338	100%
260		Mirant International Ventures I, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
*		Mirant Global Finance Investments Limited		British V.I.	c/o Ernst & Young Trust Corp Ltd, PO Box 3340	Road Town, Tortola, BVI	50%
*		Mirant Global Finance Holdings		Ireland	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
261		Southern Energy Mauritius Ltd.		Mauritius	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
*		Mirant Europe		UK & Wales	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	99.996%
262		Mirant do Brasil Ltda.		Brazil	1155 Perimeter Center West	Atlanta, GA 30338	99.99%
263	Yes	Mirant Peaker, LLC	58-2574144	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%

Mirant Corporation Owned Entities

Attachment 18a

<u>Order</u>	<u>Ch. 11</u>	<u>Entity</u>	<u>Tax ID</u>	<u>State</u>	<u>Address</u>	<u>City, State, Zip</u>	<u>Ownership</u>
264	Yes	Mirant Potomac River, LLC	58-2574145	Delaware	1400 North Royal St.	Alexandria, VA 22314	100%
265	Yes	Mirant Services, LLC	58-2589992	Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
266		Mirant Hong Kong Membership, Inc.		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100%
267	Yes	Mirant Mid-Atlantic Services, LLC	58-2574084	Delaware	901 F St. NW, Suite 700	Washington, DC 20004	100%
268		Mirant (Bermuda) Ltd.		Bermuda	Suites 2706-11, 27th Floor, 1 Harbour View St	Central, Hong Kong	100%
269		Mirant Energy Marketing Austria GmbH		Austria	Regus Teleport Towers, Kingsfordweg 151	1043 GR Amsterdam, Netherlands	100%
*		Mirant do Brasil Ltda.		Brazil	1155 Perimeter Center West	Atlanta, GA 30338	0.01%
270		Mirant Trust I		Delaware	1155 Perimeter Center West	Atlanta, GA 30338	100% CS

**19a. Accountants & Bookkeepers Supervising Books Records and Financial Statements**

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<u>Supervisor</u>	<u>Title</u>	<u>Address</u>	<u>City, State &amp; Zip</u>
Daniel J. Streek	Vice President, Controller & Principal Accounting Officer of Mirant Corporation	1155 Perimeter Center West	Atlanta, GA 30338-5416
Harvey Wagner	Executive Vice President & Chief Financial Officer of Mirant Corporation	1155 Perimeter Center West	Atlanta, GA 30338-5416

**21. Current Partners, Officers, Directors and Shareholders**

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<u>Name</u>	<u>Title</u>
<b>DIRECTORS</b>	
Stephen G. Gillis	Director
<b>OFFICERS</b>	
Elizabeth B. Chandler	Assistant Secretary
Gary Lewbel	Assistant Treasurer
Harvey Wagner	President and Chief Executive Officer
J. William Holden III	Senior Vice President and Treasurer
Michelle H. Ancosky	Secretary
Stephen G. Gillis	Assistant Controller
<b>SHAREHOLDER</b>	
Mirant Americas, Inc.	100% Ownership Interest

**22. Former Partners, Officers, Directors and Shareholders**

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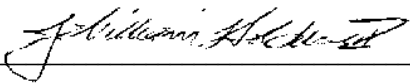
<u>Name</u>	<u>Title</u>
<b>OFFICERS</b>	
Donald B. Dysert	Vice President and Treasurer
Edwin H. Adams	Senior Vice President
Raymond D. Hill	President and Chief Executive Officer



**DECLARATION CONCERNING DEBTOR'S STATEMENT OF FINANCIAL AFFAIRS**

I, the Senior Vice President & Treasurer of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the answers contained in the foregoing Statement of Financial Affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date: November 25, 2003

Signature: 

J. William Holden III, Senior Vice President & Treasurer

**Name and Title**

*Penalty for making a false statement: Fine of up to \$500,000, or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.*