

**FORM OF OPINION OF AGENCY COUNSEL**

June \_\_, 2006

County of Rockland Industrial Development Agency  
One Blue Hill Plaza  
Pearl River, New York 10965

Mirant Bowline, LLC  
140 Samsondale Avenue  
West Haverstraw, New York 10993

Re: County of Rockland Industrial Development Agency  
Straight-Lease Agreement Transaction  
Mirant Bowline, LLC Project

Ladies and Gentlemen:

We have acted as counsel to the County of Rockland Industrial Development Agency (the “**Agency**”) in connection with a project (the “**Project**”) undertaken by the County of Rockland Industrial Development Agency (the “**Agency**”) at the request of Mirant Bowline, LLC and certain involved tax jurisdictions as defined in the Lease Agreement dated as of June 30, 2006 (the “**Lease Agreement**”) between the Agency, Mirant Bowline, LLC, and Hudson Valley Gas Corporation (Mirant Bowline, LLC and Hudson Valley Gas Corporation, collectively and to the extent of their respective interests, are referred to herein as the “**Company**”) and the grant of “financial assistance” (within the meaning of Section 854(14) of the General Municipal Law) with respect to the foregoing in the form of exemption from real property taxes and a payment in lieu of tax (“**PILOT**”) agreement dated as of June 30, 2006, entered into between Mirant Bowline, LLC, the Agency, and the involved tax jurisdictions (the “**Financial Assistance**”).

Capitalized terms used herein and not otherwise defined shall have the meaning given to such terms in Article I of the Lease Agreement.

As counsel to the Agency, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such instruments, certificates, and documents as we have deemed necessary or appropriate for the purposes of the opinion expressed below. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to the original documents of all documents submitted to us as copies, and have assumed the accuracy and truthfulness of the factual information, expectations, conclusions, representations, warranties, covenants and opinions of the Company and its counsel

and representatives as set forth in the various documents executed and delivered by them or any of them and identified in the Closing Memorandum in connection with the Project.

We are of the opinion that:

1. The Agency is a duly organized and existing corporate governmental agency constituting a public benefit corporation of the State of New York.

2. The Agency is duly authorized and empowered by law to enter into straight lease transactions under the Agency's enabling legislation.

3. The Company Lease, Lease Agreement, the PILOT Agreement and the other documents which the Agency has executed (that are listed on the Closing Memorandum) have been authorized by and lawfully executed and delivered by the Agency and (assuming the validity of the authorization, execution, and delivery by the respective parties thereto) are valid and legally binding obligations enforceable against the Agency in accordance with their respective terms.

In rendering this opinion, we advise you of the following:

The enforceability of the Company Lease, Agency Lease, the PILOT Agreement and other documents to which the Agency is a party that are listed in the Closing Memorandum may be limited by any applicable bankruptcy, insolvency, reorganization, moratorium, or similar law or enactment now or hereafter enacted by the State of New York or the Federal government affecting the enforcement of creditors' rights generally and the general principles of equity, including limitations on the availability of the remedy of specific performance which is subject to discretion of the court.

In rendering this opinion, please note that we are authorized to practice law in the State of New York and we do not express any opinion hereunder concerning any law other than the laws of the State of New York and applicable Federal law as of the date hereof. The opinions expressed herein are based upon existing laws, which laws are subject to change.

The opinions set forth herein are not to be quoted, in whole or in part, or otherwise referred to, in any documents without our express written consent. Furthermore, the opinions are being rendered solely to you and may not be relied upon by any third party. Notwithstanding the foregoing, this opinion may be included and referred to in a closing binder containing all of the relevant documents for this transaction.

The opinions expressed herein relate only to laws which are specifically referred to in this opinion and which laws, in our experience, are normally directly applicable to transactions of the type provided for in the Project Documents.

This opinion is rendered to the addressees named above, and may not be relied upon by any other person without our prior, express written consent.

Very truly yours,