

**FORM OF OPINION OF COMPANY COUNSEL**

June \_\_, 2006

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

**Re: County of Rockland Industrial Development Agency  
Straight-Lease Transaction  
(Mirant Lovett, LLC Project)**

Ladies and Gentlemen:

The undersigned is counsel to Mirant Lovett, LLC (the “**Company**”) in connection with the application of the Company to the County of Rockland Industrial Development Agency (the “**Agency**”) for a payment in lieu of taxes agreement with respect to a project (the “**Project**”) as defined in the Lease Agreement dated as of June 30, 2006 (the “**Lease Agreement**”) between the Agency and 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 the Company, the Agency, and the involved tax jurisdictions (the “**Financial Assistance**”). You have required a legal opinion concerning the authority of the Company to execute and deliver the following documents:

1. A certain company lease agreement (the “**Company Lease**”) dated as of June 30, 2006, whereby the Company will lease the Project Facility to the Agency.
2. A certain lease agreement (the “**Lease Agreement**”) dated as of June 30, 2006, whereby the Company will lease the Project Facility from the Agency.
3. A certain Indemnity Agreement for Hazardous Materials and a certain ADA Indemnification Agreement (the “**Indemnification Agreements**”) each dated as of June 30, 2006 given by the Company to and in favor of the Agency.
4. A certain PILOT Agreement dated as of June 30, 2006 (the “**PILOT Agreement**”) by and among the Company, the Agency, and certain taxing jurisdictions and approved by the Agency.
5. A certain PILOT Mortgage dated as of June 30, 2006 (the “**PILOT Mortgage**”) by and among the Company, the Agency, and certain tax jurisdictions.

6. All other documents and certificates delivered by the Company to you. Items “1” through “6” inclusive are hereinafter referred to as the “**Project Documents.**”

In rendering this opinion, we have examined:

- (a) the Project Documents;
- (b) the Certificate of Formation of the Company filed with the Secretary of State of the State of Delaware;
- (c) the Operating Agreement of the Company presently in effect;
- (d) a Certificate of Incumbency of the Company;
- (e) a resolution adopted by the sole member of the Company relating to the above transaction; and
- (f) such other and further documents which we, in our professional judgment, have determined to be necessary or appropriate as a basis for the opinions set forth below.

In examining the documents referred to above, the undersigned has assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of documents purporting to be originals and the conformity to originals of all documents submitted to us as copies. As to questions of fact material to our opinion, we have relied upon the representations contained in the Project Documents, and on certificates and other communications from public officials, officers and transfer agents for the Company. We have also assumed that each of the Project Documents has been duly authorized, executed and delivered by, and constitutes the legal and valid obligation of the parties thereto (other than the Company), and is enforceable against such parties in accordance with its terms. Capitalized terms used herein which are not otherwise defined herein and which are defined in the Lease Agreement shall have the meanings ascribed to such terms in the Lease Agreement.

Based on the foregoing, we are of the opinion that:

- (i) the Company is a limited liability company duly organized and existing and in good standing under the laws of the State of Delaware and authorized to do business and in good standing under the laws of the State of New York.
- (ii) the Company has been authorized to execute and be bound by the Project Documents.
- (iii) the Project Documents are valid and binding obligations of the Company, enforceable against the Company in accordance with their terms.

(iv) to our actual knowledge, there is no action, suit, or proceeding pending or threatened against the Company that relates to or would affect the validity or enforceability of the Project Documents.

The foregoing opinions are subject to the following qualifications:

(a) The enforceability of any obligation of the Company may be limited by bankruptcy, insolvency, fraudulent conveyance, reorganization, rehabilitation, moratorium, marshaling or other laws affecting the enforcement generally of creditors' rights and remedies.

(b) The enforceability of any obligation of the Company is subject to principles of equity (regardless of whether considered and applied in a proceeding in equity or at law), public policy, applicable law relating to fiduciary duties and judicial imposition or an implied covenant of good faith and fair dealing.

(c) No opinion is given herein as to the availability of specific performance or equitable relief of any kind.

(d) 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 (other than by reason of the Agency's legal or regulatory status or because of any other facts specifically pertaining to the Agency).

(e) This opinion is limited to the specific matters expressly stated herein and no opinion is implied or may be inferred beyond the matters expressly stated.

(f) The opinions expressed herein are matters of professional judgment and are not a guarantee of result.

This opinion is solely for the information of the addressee hereof and is not to be quoted in whole or in part or otherwise referred to, nor is it to be filed with any governmental agency or any other person, without the Company's prior written consent, and no one other than the addressee hereof is entitled to use this opinion.

Very truly yours,