

Thomas E Lauria
State Bar No. 11998025
Craig H. Averch
State Bar No. 01451020
White & Case LLP
Wachovia Financial Center
200 South Biscayne Blvd.
Miami, FL 33131
Telephone: (305) 371-2700
Facsimile: (305) 358-5744

Robin Phelan
State Bar No. 15903000
Judith Elkin
State Bar No. 06522200
Haynes and Boone, LLP
901 Main Street
Suite 3100
Dallas, TX 75202
Telephone: (214) 651-5000
Facsimile: (214) 651-5940

ATTORNEYS FOR THE DEBTORS AND DEBTORS-IN-POSSESSION

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

_____)	
In re	)	Chapter 11 Case
)	
MIRANT CORPORATION, <u>et al.</u>,	)	Case No. 03-46590(DML)11
	)	Jointly Administered
Debtors.)	
	)	Hearing Date and Time: September 29,
_____	)	2004; 10:30 a.m.

**TIER III OBJECTION TO UNSUBSTANTIATED PROOFS OF CLAIM
FILED AGAINST THE DEBTORS' ESTATES (GROUP III)**

TO THE HONORABLE D. MICHAEL LYNN, UNITED STATES BANKRUPTCY JUDGE:

Mirant Corporation (“Mirant”) and its affiliated debtors (collectively, the “Debtors”), as debtors and debtors-in-possession, hereby object (the “Objection”) under 11 U.S.C. §§ 105(a) and 502(b), and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) to the claims listed on Exhibit A, attached to the “*Declaration of Carrienne Basler In Support Of The Debtors’ Tier III Objection To Unsubstantiated Proofs Of Claim (Group III)*” (the “Basler Declaration”) filed in support of the Objection, and seek entry of an order granting the relief requested herein. In support of this Objection, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

PROCEDURAL BACKGROUND

2. The Cases. On July 14, 2003 and various dates thereafter (collectively, the “Petition Date”), Mirant Corporation and 82 of its direct and indirect subsidiaries (collectively, the “Debtors”) filed voluntary chapter 11 petitions. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to sections 1107 and 1108 of title 11 of the United States Code (the “Bankruptcy Code”).

3. The Cases are Jointly Administered. This Court has entered orders approving the joint administration of the Debtors’ chapter 11 cases.

4. The Committees. Three official committees (collectively, the “Committees”) have been appointed by the Office of the United States Trustee for the Northern District of Texas in these administratively consolidated cases.

5. The Examiner. On April 7, 2004, this Court authorized the UST to appoint an examiner in these cases to analyze certain potential causes of action and act as a referee with respect to certain disputes that arise among the Debtors, the Committees, or other parties in interest. The UST appointed William K. Snyder as the examiner in these cases.

STATUS OF CLAIMS RECONCILIATION AND OBJECTION PROCESS

6. The “Order Pursuant to Bankruptcy Rule 3003(c) (I) Establishing a Bar Date for Filing Certain Proofs of Claim; (II) Establishing Ramifications for Failure to Comply Therewith; (III) Approving Proof of Claim Form and Consolidated Notice of (A) Case Commencement, (B) Bar Date, and (C) Meeting of Creditors Under Section 341(a) of the

Bankruptcy Code; and (IV) Approving Notice and Publication Procedures (the “Bar Date Order”) established December 16, 2003 as the deadline by which creditors must file proofs of claim against Mirant Corporation’s bankruptcy estates (the “Bar Date”).

7. On June 8, 2004, the Court entered an order (the “Procedures Order”) approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases in furtherance of the Debtors’ reorganization efforts. On June 25, 2004, notice of the entry of the procedures Order was published in The Wall Street Journal and USA Today.

8. Approximately 8000 proofs of claim have been filed against the Debtors’ estates, and approximately \$242 billion was initially recorded on the Debtors’ claims register. Of that amount, 83 claims in the approximate amount of \$206 billion represented contingent and unliquidated claims filed by Wells Fargo Bank Minnesota, N.A. With the consent of Wells Fargo, the Debtors’ claims register was modified to reflect that those 83 claims are contingent and unliquidated, and the total amount of claims reflected on the claims register was reduced by \$206 billion.

9. On July 28, 2004, the Debtors filed the *Tier IV Objection to Proof of Claim Filed by Californians for Renewable Energy (Claim No. 4649)*. On August 17, 2004, CARE filed a notice of withdrawal of its proof of claim, which the Debtors and CARE will present to the Court in accordance with Federal Rule of Bankruptcy Procedure 3006 at the status conference on September 1, 2004. Once effective, the withdrawal of the CARE proof of claim will result in an additional reduction of the claims register by approximately \$470 million.

10. On August 12, 2004, an order sustaining the Debtors’ “Tier I” objection to approximately 150 claims was entered, providing for an additional reduction of the claims register by approximately \$3 billion.

11. On August 18, 2004, the Debtors filed *Debtors' Motion To (1) Disallow And Expunge From Claims Register Claims Based On Equity Interests; And (2) Maintain Claims Based On Equity Interests As Proofs Of Interest* (the "Equity Motion"). If granted, the order granting the Equity Motion will direct the claims agent to expunge an additional 5000 claims from the claims register and a reduce the claims register by an additional \$34 million.

12. Since the Procedures Order was entered on June 8, 2004, the total amount of claims on the claims register have been reduced, through Court order, agreement or otherwise, to approximately \$33.5 billion.

OBJECTION

13. The Procedures Order authorizes the Debtors to file this "Tier III" objection seeking disallowance of proofs of claim based on the claimant's failure to attach any documentation providing a basis for the claim asserted. According to the Procedures Order, "Tier III" includes objections that fall within two subcategories –

- (1) Tier III(A) includes objections that seek to: (i) disallow a Proof of Claim based on the claimant's failure to attach any documentation providing a basis for the claim asserted; (ii) reclassify the priority of a Proof of Claim where the Claimant failed to provide any documentation providing a basis for the asserted priority; (iii) identify the Debtor allegedly liable for the claim asserted in the Proof of Claim; and (vi) disallow late-filed Proofs of Claim.
- (2) Tier III(B) includes objections that seek to resolve claims that are the subject of disputes between the Debtors' Books and Records and the Proofs of Claim.

14. The Debtors identified a number of proofs of claims that were not consistent with the Debtors' books and records and did not have any information substantiating the claim attached to the proof of claim (the "Unsubstantiated Claims"). Through an

examination of these claims, the Debtors determined that the majority of the Unsubstantiated Claims were most likely Claims Based On Equity Interests.¹

15. In order to determine whether the Unsubstantiated Claims were Claims Based On Equity Interests, on July 23, 2004, the Debtors sent a letter, a sample of which is attached to the Basler Declaration as Exhibit B, to each Claimant requesting additional information concerning their Proofs of Claim (the “Request Letter”). Each Claimant receiving the Request Letter was asked to check one of two boxes, specifying (i) that their Proof of Claim was based on ownership of an equity interest or (ii) that their Proof of Claim was not based on ownership of an equity interest, and return a copy of the Request Letter to the Debtors (with any addition information substantiating the Unsubstantiated Claim).

16. The Debtors mailed the Request Letter to approximately 376 Claimants with claims identified by the Debtors as Unsubstantiated Claims. The deadline to respond to the Request Letter was August 9, 2004. Approximately 228 Claimants responded.

17. Of those that responded, approximately 227 (or 99.5%) of the Claimants identified their Proof of Claim as a Claim Based On Equity Interest.² Claimants who responded to the Request Letter, and identified their Proof of Claim as a Claim Based On Equity Interest, were included in the list of Claims Based on Equity Interest addressed by the Equity Motion.

These Claimants have received notice of the Equity Motion and of the Debtors’ request that their

¹ Approximately 4,900 proofs of claim were filed by parties evidencing their equity interests in one of more of the Debtor entities (the “Claims Based on Equity Interests”). The Debtors have separately moved for the disallowance of those claims and to direct the claims agent to record those interests on a proof of interest register. The “Equity Motion” seeking that relief will be heard concurrently with this Objection on September 29, 2004 at 10:30 a.m.

² One Claimant returned the Request Letter indicating that the Proof of Claim was not a Claim Based on Equity Interest, but did not provide any other information concerning the claim. Therefore, the Debtors object to this Proof of Claim, which has been included on Exhibit A to the Basler Declaration.

Claims Based on Equity Interests be disallowed and their interests be recorded on a proof of interest register.

18. Approximately 149 Claimants did not respond to the Request Letter and failed to provide any other information substantiating their Proof(s) of Claim (the “No Basis Claims”).

RELIEF REQUESTED

19. Pursuant to Bankruptcy Code sections 105(a) and 502(b), Bankruptcy Rule 3007, and the Procedures Order, the Debtors object to the claims listed on Exhibit A to the Basler Declaration and seek entry of the Proposed Order disallowing and expunging the No Basis Claims in their entirety. Alternatively, if any of the parties who filed the No Basis Claims contact the Debtors’ representatives in response to this Objection or file a formal response to this Objection indicating that a No Basis Claim is a Claim Based on Equity Interest, the Debtors request that the relief granted in connection with the Equity Motion be applied to such claimants (such No Basis Claims will be disallowed in their entirety, expunged from the claims register and recorded as an interest on the proof of interest register.³

20. The Debtors request that the Court’s order sustaining this Objection provide that this Objection has no *res judicata* effect on the allowance or disallowance of the No Basis Claims, other than as described herein.

BASIS FOR RELIEF

21. Section 502(a) of the Bankruptcy Code provides that “a claim or interest, proof of which is filed under Section 501 of this title, is deemed allowed, unless a party in interest ... objects.” 11 U.S.C. § 502(a); *see also Simmons v. Savell (In re Simmons)*, 765 F.2d

³ To ensure that parties who filed the No Basis Claims are aware of the relief being requested in the Equity Motion, each of the No Basis Claimants were served with the Equity Notice.

547, 551-52 (5th Cir. 1985). Bankruptcy Rule 3007 provides, in part, that “[a]n objection to the allowance of a claim shall be in writing and filed. A copy of the objection with notice of the hearing thereon shall be mailed or otherwise delivered to the claimant, the debtor or debtor in possession and the trustee at least 30 days prior to the hearing.” Fed. R. Bankr. P. 3007.

22. Bankruptcy Rule 3001(f) further provides, “[a] proof of claim executed and filed in accordance with [the Bankruptcy Rules] shall constitute prima facie evidence of the validity and amount of the claim.” FED. R. BANKR. P. 3001(f). However, filing a proof of claim “in accordance” with the rules requires a claimant to “set forth the facts necessary to support the claim.” *In re Marino*, 90 B.R. 25, 28 (Bankr. D. Conn. 1988) (a “proof of claim must set forth the facts necessary to support the claim” to receive the presumption of *prima facie* validity) (internal quotations omitted); *see also In re Circle J Dairy, Inc.*, 112 B.R. 297, 300 (W.D. Ark. 1989); *In re Svendsen*, 34 B.R. 341, 342 (Bankr. D.R.I. 1983) (“proofs of claim do not constitute prima facie evidence of the validity and amount of the claim[s] under Bankruptcy Rule 3001(f) because they fail to set forth all the necessary facts to establish the claims”) (internal quotation omitted).

23. “If [a] claimant fails to allege facts in the proof of claim that are sufficient to support the claim, *e.g.*, by failing to attach sufficient documentation to comply with Fed. R. Bankr. P. 3001(c), the claim is not automatically disallowed; rather, it is merely deprived of any *prima facie* validity which it could otherwise have obtained.” *In re Rally Partners, L.P.*, 306 B.R. 165, 168 (Bankr. E.D. Tex. 2003). The No Basis Claims, which did not set forth any supporting facts or documentation, did not comply with Bankruptcy Rule 3001 and are not entitled to *prima facie* validity.

24. Even if a proof of claim is *prima facie* valid, once a debtor has objected, the burden shifts to the Claimant to demonstrate the validity of the claim. *See In re Fidelity*

Holding Co. Ltd, 837 F.2d 696, 698 (5th Cir. 1988); *In re American Auxiliary Ass'n*, 95 B.R. 540, 545 (Bankr. S.D. Ohio 1980) (“even if the Court assumed that Rice’s claim is entitled to *prima facie* validity, Staas has overcome, or at least equalized, the *prima facie* effect of Rice’s [claim] by challenging the insufficiency of the claim’s documentation and other evidentiary support.”). “[T]he burden of persuasion under the bankruptcy claims procedure always lies with the claimant, who must comply with Fed. R. Bankr. P. 3001 by alleging facts in the proof of claim that are sufficient to support the claim.” *In re Rally Partners, L.P.*, 306 B.R. at 168. This burden has not been met, as the Claimants have failed to provide any documentation or evidence in support of the No Basis Claims, despite the Debtors’ attempt to solicit such information through the Request Letter. Therefore, because the No Basis Claims lack a basis in fact or law, they are unenforceable against the Debtors and should be disallowed in their entirety. *See* 11 U.S.C. § 502(b)(1).

25. The Debtors submit that disallowance of the No Basis Claims is especially appropriate because the Debtors believe that the majority of No Basis Claims are Claims Based On Equity Interests. As set forth in more detail in the Equity Motion, an equity interest is not a “claim” as the term is defined in the Bankruptcy Code,⁴ and any proof of claim based on an equity interest should be disallowed and expunged from the claims register.

⁴The Bankruptcy Code defines a “claim” as: (A) right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (B) right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured. 11 U.S.C § 101(5). *See also* 11 U.S.C. § 101(12) (“debt” means liability on a claim.”).

26. Unless a Claimant whose Proof of Claim is subject to the Objection, and who is properly served with the Objection, files and serves a timely Response,⁵ the Debtors will present to the Court an order providing for disallowance of the No Basis Claims without further notice to the creditor.

⁵ The Response procedures are detailed in the Procedures Order and set forth in the “Notice of Mirant’s Objection to Your Proof of Claim” that was served concurrently with this Motion.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court (i) enter the Proposed Order (a) disallowing and expunging the No Basis Claims or (b) with respect to those No Basis Claims that are Claims Based on Equity Interests, providing that such No Basis Claims be disallowed, expunged from the claims register and recorded on a separate proof of interest register and (ii) grant such other and further relief as is just and proper.

Dated: Fort Worth, Texas
August 20, 2004

Haynes and Boone, LLP
901 Main Street
Suite 3100
Dallas, TX 75202
(214) 651-5000

-and-

By /s/ Michelle C. Campbell

Thomas E Lauria
State Bar No. 11998025
Michelle C. Campbell
State Bar No. 24001828
WHITE & CASE LLP
Wachovia Financial Center
200 South Biscayne Blvd.
Miami, Florida 33131
(305) 371-2700

ATTORNEYS FOR THE DEBTORS AND
DEBTORS-IN-POSSESSION

CERTIFICATE OF SERVICE

The undersigned hereby certifies that she provided a true and correct copy of the (1) forgoing Objection, (2) Objection Notice and (3) Basler Declaration, to Bankruptcy Services, LLC and directed them to effect service upon all persons identified on the “Service List – Tier III, Group III,” via U.S. mail on the 20th day of August, 2004.

/s/ Michelle C. Campbell

Thomas E Lauria
State Bar No. 11998025
Craig H. Averch
State Bar No. 01451020
White & Case LLP
Wachovia Financial Center
200 South Biscayne Blvd.
Miami, FL 33131
Telephone: (305) 371-2700
Facsimile: (305) 358-5744

Robin Phelan
State Bar No. 15903000
Judith Elkin
State Bar No. 06522200
Haynes and Boone, LLP
901 Main Street
Suite 3100
Dallas, TX 75202
Telephone: (214) 651-5000
Facsimile: (214) 651-5940

ATTORNEYS FOR THE DEBTORS AND DEBTORS-IN-POSSESSION

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

_____	)	Chapter 11 Case
In re)	
	)	Case No. 03-46590(DML)11
MIRANT CORPORATION, <u>et al.</u>,	)	Jointly Administered
)	
Debtors.	)	Hearing Date and Time: September 29,
	)	2004; 10:30 a.m.
_____)	

**DECLARATION OF CARRIANNE BASLER IN SUPPORT OF DEBTORS’
TIER III OBJECTION TO UNSUBSTANTIATED PROOFS OF CLAIM FILED
AGAINST THE DEBTORS’ ESTATES (GROUP III)**

TO THE HONORABLE D. MICHAEL LYNN, UNITED STATES BANKRUPTCY JUDGE:

I, Carrienne Basler, make this Declaration and state:

1. I submit this Declaration in support of the “*Tier III Objection To Unsubstantiated Proofs of Claim Filed Against the Debtors’ Estates (Group III)*” (the “Objections”) filed by Mirant Corporation (“Mirant Corp.”) and its affiliated debtors (collectively, “Mirant” or the “Debtors”), as debtors-in-possession. Unless otherwise defined herein, capitalized terms have the same meaning ascribed to them in the Objection.

2. I am a senior associate in the Case Management Services business unit at AP Services, LLC (f/k/a JAS Services, LLC) (“APS”). APS specializes in, among other things, assisting financially troubled companies in preparing their schedules and statements, reviewing their proofs of claim, and assisting in the claims objection and reconciliation process. APS is an affiliate of AlixPartners LLC (f/k/a Jay Alix & Associates) (“AP”), a nationally recognized restructuring and turnaround advisory and consulting firm. On September 29, 2003, the Court entered an order authorizing Mirant Corporation, et al., the debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”) to retain AP as their crises managers in these cases (Docket No. 999). During their services in these cases, AP employees have become very familiar with the Debtors’ business operations, capital structure, financing arrangements and other material obligations.

3. I have read the Objection, and I am generally familiar with the information contained therein. The information contained therein and in Exhibit A attached hereto is true and correct to the best of my knowledge.

4. Since the Petition Date, claimants (the “Claimants”) have filed over 7,900 proofs of claim against the Debtors (collectively, the “Proofs of Claim”).

5. Prior to the commencement of these cases, the Debtors maintained, in the ordinary course of business, books and records that reflect, among other things, the Debtors’ liabilities and the amounts thereof owed to their creditors (the “Books and Records”). Since the Petition Date, the Debtors have continued this practice.

6. The Debtors are in the process of conducting a comprehensive review and reconciliation of the Proofs of Claim (including any supporting documentation attached thereto), the claims set forth therein, and the Books and Records, to determine the validity of the claims

asserted by the Proofs of Claim (the “Claims Reconciliation Process”). The purpose of the Claims Reconciliation Process is to identify particular categories of Proofs of Claim that may be targeted for disallowance and expungement, reduction and allowance, or reclassification and allowance.

7. I have been extensively involved in the Claims Reconciliation Process and under my supervision, considerable resources and time have been expended to ensure that there existed a high level of diligence in reviewing and reconciling the Proofs of Claim filed or pending against the Debtors in these cases. The claims were carefully reviewed and analyzed by the appropriate personnel. Based on the Claims Reconciliation Process, the Debtors have determined that certain claims asserted against the Debtors are objectionable, and therefore, the Debtors have filed the Objection.

8. During the Claims Reconciliation Process described above, the Debtors determined that certain Proofs of Claim were not supported by the Books and Records and had no supporting documentation establishing a basis for the claim asserted (the “Unsubstantiated Claims”). On July 23, 2004, I sent a letter to each Claimant requesting additional information concerning the Unsubstantiated Claims (the “Request Letter”). A sample of the Request Letter, which was sent under my supervision, is attached hereto as Exhibit B. Each Claimant receiving the Request Letter was asked to check one of two boxes, specifying (i) that their Proof of Claim was based on ownership of an equity interest or (ii) that their Proof of Claim was not based on ownership of an equity interest, and return a copy of the Request Letter to the Debtors (with any addition information substantiating the Unsubstantiated Claim).

9. I caused the Request Letter to be mailed to approximately 376 Claimants with claims identified by the Debtors as Unsubstantiated Claims. The deadline to respond to the

Request Letter was August 9, 2004. I received approximately 228 responses to the Request Letter.

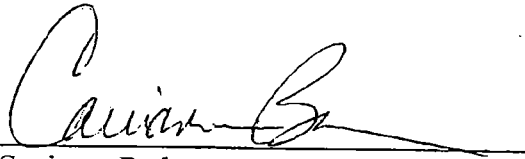
10. Of those that responded, approximately 227 (or 99.5%) of the Claimants identified their Proof of Claim as one based on ownership of an equity interest.¹

11. Approximately 149 Claimants did not respond to the Request Letter and failed to provide any other information substantiating their Proof(s) of Claim, which are not supported by the Debtors' Books and Records (the "No Basis Claims"). The Debtors therefore object to the No Basis Claims identified on Exhibit A attached hereto.

12. The Debtors' object to the No Basis Claims on the grounds that the records kept by Bankruptcy Service, LLC for the Bankruptcy Court for the Northern District of Texas indicate that (i) the No Basis Claims are not supported by the Debtors' Books and Records and (ii) the Claimants of the No Basis Claims have failed to provide substantiation for these claims. Therefore, the Objection seeks to disallow and expunge the No Basis Claims in their entirety.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on August 20, 2004


Carianne Basler

¹ One Claimant returned the Request Letter indicating that the Proof of Claim was not a Claim Based on Equity Interest, but did not provide any other information concerning the claim. Therefore, the Debtors object to this Proof of Claim, which has been included on Exhibit A.

Exhibit A
No Basis Claims - Tier III - Group III

In re: Mirant Corporation et al.
Case No. 03-46590 (DML)

Claim #	Date Filed	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	
Claim To Be Expunged	5110	11/14/2003	Mirant Corporation	ALFRED SIMENAUER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4976	11/10/2003	Mirant Corporation	ANNIE S SLOVENSKY AND LOUIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4975	11/10/2003	Mirant Corporation	ANTHONY J SLOVENSKY AND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	7654	1/20/2004	Mirant Corporation	BELCHER, D W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4059	10/14/2003	Mirant Corporation	BETSY J HILL CUST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4307	10/20/2003	Mirant Corporation	C CLEMENT KOOGLER & ELSIE V	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3524	9/30/2003	Mirant Corporation	C LUCILLE THOMAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3266	9/26/2003	Mirant Corporation	C W WOOD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	5298	11/24/2003	Mirant Corporation	CALDERON, MARIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3374	9/30/2003	Mirant Corporation	CATHERINE J GRONVOLD TTEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4954	11/10/2003	Mirant Corporation	D A MIXON	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3697	9/22/2003	Mirant Corporation	DANE, DEBORAH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3967	10/8/2003	Mirant Corporation	DAVID A ARLEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Exhibit A
No Basis Claims - Tier III - Group III

In re: Mirant Corporation et al.
Case No. 03-46590 (DML)

Claim #	Date Filed	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	
Claim To Be Expunged	5267	11/24/2003	Mirant Corporation	DE PAEZ, MARIA JOSEFINA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3390	9/30/2003	Mirant Corporation	DELLA MAE HAWKINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3963	10/8/2003	Mirant Corporation	DELPHIA MAY DUCKWORTH TTEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3953	10/8/2003	Mirant Corporation	DONALD G ALLEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	5609	12/4/2003	Mirant Corporation	EARL LEO WILLIAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4934	11/10/2003	Mirant Corporation	EUGENE J SCHNEIDER &	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3485	9/25/2003	Mirant Corporation	FRANKLIN E EVANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4400	10/22/2003	Mirant Corporation	GREGORY R FARRELL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4280	10/20/2003	Mirant Corporation	HELEN B PRIEST TTEE FBO HELEN B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4426	10/23/2003	Mirant Corporation	HOMER B. HANBERRY SR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	5164	11/17/2003	Mirant Corporation	IRENE TUCKER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3088	9/17/2003	Mirant Corporation	ISABELLA MENZEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3400	9/30/2003	Mirant Corporation	JOHN B MACKIN & MRS ANN L	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Exhibit A
No Basis Claims - Tier III - Group III

In re: Mirant Corporation et al.
Case No. 03-46590 (DML)

Claim #	Date Filed	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	
Claim To Be Expunged	4271	10/20/2003	Mirant Corporation	JOHN F BRENNAN & MRS JOSEPHINE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3781	10/7/2003	Mirant Corporation	JOHN R GARMONG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4089	10/14/2003	Mirant Corporation	KENNETH M MAYNE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4005	10/14/2003	Mirant Corporation	KIMBERLY M DARVILLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4977	11/10/2003	Mirant Corporation	LOUIS E SLOVENSKY AND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3464	9/25/2003	Mirant Corporation	MARY GARLAND SAVILLE AND ZOTTI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3465	9/25/2003	Mirant Corporation	MARY GARLAND WALDROP & ZOTTI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	5036	11/6/2003	Mirant Corporation	MICHAEL METRICK AND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3378	9/30/2003	Mirant Corporation	PEGGY LAMOREAUX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4221	10/17/2003	Mirant Corporation	PHILLIP CARDELLA C/F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	5122	11/17/2003	Mirant Corporation	RANDALL B POOLE AND PEGGY A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4745	11/3/2003	Mirant Corporation	ROBERT F MCGOWAN AND CAROLYN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4422	10/23/2003	Mirant Corporation	ROBERT JACQUES WIRTSHAFTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Exhibit A
No Basis Claims - Tier III - Group III

In re: Mirant Corporation et al.
Case No. 03-46590 (DML)

Claim #	Date Filed	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	
Claim To Be Expunged	2893	9/22/2003	Mirant Corporation	RUSSELL F FRAZIER & ELIZABETH F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4078	10/14/2003	Mirant Corporation	S WALLER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4722	10/31/2003	Mirant Corporation	SLADE F HELMLY C/F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4721	10/31/2003	Mirant Corporation	SLADE F HELMY C/F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3864	10/9/2003	Mirant Corporation	STEINBRECKER, JOHN E AND LINDA E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	2293	9/16/2003	Mirant Corporation	T R BOLAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	4004	10/14/2003	Mirant Corporation	THOMAS C KOCH AND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3316	9/29/2003	Mirant Corporation	THOMAS M CAREY JR AND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3786	10/7/2003	Mirant Corporation	THOMAS R HEMPFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claim To Be Expunged	3604	10/6/2003	Mirant Corporation	WILLIAM HARRY MEYERHOLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Claims To Be Expunged Totals			49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

ABC COMPANY
111 OAK STREET
SUITE 100
DALLAS, TX 75001



Our records show that you have filed a proof(s) of claim (9999) in the chapter 11 cases of Mirant Corporation and its debtor affiliates (collectively, "Mirant"). However, Mirant does not have any information in its records providing the basis for your proof(s) of claim. **All claimants must provide information substantiating their proof(s) of claim.**

Therefore, please check one of the following and follow the instructions below:

Please check this box if your proof(s) of claim are based on **ownership of an equity interest (i.e. stock)** and **return this letter** to the following address:

Carrienne Basler
Mirant Corporation
1155 Perimeter Center West
Atlanta, GA 30338
(telephone) 1-888-870-7626

This letter must be mailed so that it is **received** by **August 9, 2004**. **By checking the box above and returning this letter you are agreeing that your proof(s) of claim are based on your ownership of an equity interest.**

The Bankruptcy Code provides that an equity interest in a chapter 11 debtor is not a "claim" but, rather, an "interest." The Bankruptcy Code provides: "A creditor or indenture trustee may file a proof of claim. An equity security holder may file a proof of interest." 11 U.S.C. § 501(a). Accordingly, holders of equity interests are not required to file "proofs of claim" in chapter 11 cases.

If your proof(s) of claim are based on an equity interest, Mirant will seek to convert your proof(s) of claim to proof(s) of interest. **You will receive a separate notice regarding the change of your proof(s) of claim to proof(s) of interest shortly.**

Or:

Please check this box if your proof(s) of claim are **not** based on ownership of an equity interest (i.e. stock).

In addition to **returning this letter**, you must provide Mirant copies of any and all documents which justify or support your proof(s) of claim. Such documentation should be sent to the following address:

Carrienne Basler
Mirant Corporation
1155 Perimeter Center West
Atlanta, GA 30338
(telephone) 1-888-870-7626



This information, **in writing**, must be **received** by **August 9, 2004**. Please provide **all** information substantiating your proof(s) of claim, even if you believe you have sent this information to Mirant previously. Such information may not have been received by Mirant, or may not be reflected in our records.

Please also provide the **name and contact information** for an individual that Mirant may contact if additional information is required, or if Mirant has questions regarding your proof(s) of claim.

You may obtain copies of any proof of claim filed against Mirant's bankruptcy estates on the Internet at: www.alixpartners.com/cms or by going to Mirant's web site, www.mirant-caseinfo.com, and clicking on the link to the claims web site. If you do not have access to the Internet, you can request a copy of any proof of claim from Bankruptcy Services, Inc., 757 Third Avenue, 3rd Floor, New York, NY 10017.

This letter is not intended to deprive you of recovery on your proof(s) of claim. It is an attempt to collect information concerning your proof(s) of claim. If, however, Mirant does not receive the requested information by **August 9, 2004**, Mirant may file an **objection** to the claims you filed against Mirant's bankruptcy estates on the ground of lack of information substantiating your proof(s) of claim (the "Objection"). **Your proof(s) of claim may be disallowed or reduced as a result of the Objection.**

Nothing in this letter is intended to be a waiver of Mirant's right to object to your claim(s), either on the ground that your proof(s) of claim were unsubstantiated or for any other reason.

Carrienne Basler

Dated: July 23, 2004

Thomas E Lauria
State Bar No. 11998025
Craig H. Averch
State Bar No. 01451020
White & Case LLP
Wachovia Financial Center
200 South Biscayne Blvd.
Miami, FL 33131
Telephone: (305) 371-2700
Facsimile: (305) 358-5744

Robin Phelan
State Bar No. 15903000
Judith Elkin
State Bar No. 06522200
Haynes and Boone, LLP
901 Main Street
Suite 3100
Dallas, TX 75202
Telephone: (214) 651-5000
Facsimile: (214) 651-5940

ATTORNEYS FOR THE DEBTORS AND DEBTORS-IN-POSSESSION

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

_____)	
In re	)	Chapter 11 Case
)	
MIRANT CORPORATION, <u>et al.</u>,	)	Case No. 03-46590(DML)11
	)	Jointly Administered
Debtors.)	
	)	Hearing Date and Time: Sept. 29, 2004;
_____	)	10:30 a.m.

SERVICE LIST - TIER III, GROUP III

TO THE HONORABLE D. MICHAEL LYNN, UNITED STATES BANKRUPTCY JUDGE:

Mirant Corporation (“Mirant”) and its affiliated debtors (collectively, the “Debtors”), as debtors and debtors-in-possession, hereby submit the attached list of parties served with the TIER III OBJECTION TO CERTAIN PROOFS OF CLAIM FILED AGAINST THE DEBTORS’ ESTATES (GROUP III) PURSUANT TO 11 U.S.C. §§ 105(a), 502(b), AND FED. R. BANKR. P. 3007, and related documents.

ALFRED SIMENAUER
4701 WILARD AVE, APT 535
CHEVY CHASE, MD 20815-4615

ANNIE S SLOVENSKY AND LOUIS
E SLOVENSKY JT TEN
BOX 264
BROOKSIDE, AL 35036-0264

ANTHONY J SLOVENSKY AND
LOUIS E SLOVENSKY JT TEN
150 WEST SHUGART RIDGE ROAD
GARDENDALE, AL 35071-2644

BELCHER, D W
755 LEWISTON COURT
ALPHARETTA, GA 30004

BETSY J HILL CUST
DAVID S HILL FL UTMA
3405 SW 24CT
FORT LAUDERDALE, FL 33312-0000

C CLEMENT KOOGLER & ELSIE V
KOOGLER JT TEN
10501 LAGRIMA DE ORS NE 270
ALBUQUERQUE, NM 87410

C LUCILLE THOMAS
3151 LAKE FOREST DR 14
AUGUSTA, GA 30909-3068

C W WOOD
952 BRILEY RD
LA GRANGE, GA 30241-9754

CALDERON, MARIA
1621 58TH CT
MERIDIAN, MS 39305-1420

CATHERINE J GRONVOLD TTEE
CATHERINE J GRONVOLD REV TRUST
1-17-00
3102 SOUTH 27TH ST
LA CROSSE, WI 54601-7610

D A MIXON
2990 HOGAN RD SW UNIT 14
ATLANTA, GA 30331-2806

DANE, DEBORAH
427 BROAD ST
NEVADA CITY, CA 95959-2407

DAVID A ARLEN
SUSAN J ARLEN JT TEN
PO BOX 1190
POWDER SPRINGS, GA 30127-7190

DE PAEZ, MARIA JOSEFINA
1621 58TH CT
MERIDIAN, MS 39301-3110

DELLA MAE HAWKINS
305 MAPLE POINT DRIVE
LANGHORNE, PA 19047

DELPHIA MAY DUCKWORTH TTEE
DELPHIA MAY DUCKWORTH
REV TRUST 12-30-92
RR 1 BOX 554
BUTLER, MO 64730-9738

DONALD G ALLEN
758 SLAISBURY ST
MOCKSVILLE, NC 27028-2534

EARL LEO WILLIAMS
P O BOX 641
JACKSON, AL 36545-0641

EUGENE J SCHNEIDER &
ROSELIA L SCHNEIDER JT TEN
5537 W LEON TERRACE
MILWAUKEE, WI 53216-1227

FRANKLIN E EVANS
40 REECE VAN RD SW
ROME, GA 30161-9522

GREGORY R FARRELL
130 BUCKINGHAM RD
BROOKLYN, NY 11226-4310

HELEN B PRIEST TTEE FBO HELEN B
PRIEST U/A TD MAR 20 85
3520 SOUTH 24TH ST W
MUSKOGEE, OK 74401-8952

HOMER B. HANBERRY SR
308 S. BONHAM RD
COLUMBIA, SC 29205

IRENE TUCKER
250 ROSERY RD., NW
APT. 233
LARGO, FL 33770

ISABELLA MENZEL
4A SWALLOW C SW
MANCHESTER, NJ 08759

JOHN B MACKIN & MRS ANN L
MACKIN JT TEN (BOTH DECEASED)
960 CANTERBURY RD
TUSCALOOSA, AL 35405-4825

JOHN F BRENNAN & MRS JOSEPHINE
B BRENNAN JT TEN
11 MAPLEWOOD AVE
ALBANY, NY 12205-5421

JOHN R GARMONG
1526 EASTBROOK DR
SARASOTA, FL 34231-3512

KENNETH M MAYNE
101 STEINER RD
LAFAYETTE, LA 70508-6001

KIMBERLY M DARVILLE
3168 ROCK CREEK
REX, GA 30273-2441

LOUIS E SLOVENSKY AND
SHARON W SLOVENSKY JT TEN
150 WEST SHUGART RIDGE RD
GARDENDALE, AL 35071-2644

MARY GARLAND SA VILLE AND ZOTTI
JOHN ZOTTI JT TEN
BOX 25
BARNESVILLE, GA 30204-0025

MARY GARLAND WALDROP & ZOTTI
JOHN ZOTTI JT TEN
P O BOX 25
BARNESVILLE, GA 30204-0025

MICHAEL METRICK AND
WANDA JUNE METRICK AND
CANDACE ANN METRICK JT TEN
1048-167TH STREET
HAMMOND, IN 46324-1604

PEGGY LAMOREAUX
C/O JOE LIEBERMAN
A 3 BRIER HILL CT
E BRUNSWICK, NJ 08816

PHILLIP CARDELLA C/F
ELIZABETH M NERY IL UTMA
9435 MEAD AVENUE
OAK LAWN, IL 60453-2233

RANDALL B POOLE AND PEGGY A
PERKINS JT TEN
378 OLD HOLLOW TRAIL
COHUTTA, GA 30710-9319

ROBERT F MCGOWAN AND CAROLYN
E MCGOWAN JT TEN
104 AUGUSTA CT
DAYTON, NV 89403-8701

ROBERT JACQUES WIRTSHAFTER
9758 SOUTH VANDERPOEL
CHICAGO, IL 60643-1232

RUSSELL F FRAZIER & ELIZABETH F
HIXON & FRANCES B FRAZIER TTEES
ELIZABETH B FRAZIER TRUST DTD 05/02/95
8350 GREENSBORO DRIVE - 501
MCLEAN, VA 22102-3508

S WALLER
PO BOX 3506
EATONTON, GA 31024-3506

SLADE F HELMLY C/F
SARALYN E HELMLY
UNDER GA UTMA
982 LEXINGTON AVE EXT
RINCON, GA 31326-4012

SLADE F HELMY C/F
ANNABETH M HELMLY
UNDER GA UTMA
982 LEXINGTON AVE EXT
RINCON, GA 31326-4012

STEINBRECKER, JOHN E AND LINDA E
1564 SWALLOW DR
GRAFTON, WI 53024

T R BOLAM
1350 COMMONWEALTH LN
GRAYSON, GA 30017

THOMAS C KOCH AND
KATHLEEN J KOCH JT TEN
132 FAIRVIEW BLVD
BRECKENRIDGE, CO 80424-8909

THOMAS M CAREY JR AND
THELMA H CAREY TEN ENT
91 BAY DR BAY RIDGE
ANNAPOLIS, MD 21403-4439

THOMAS R HEMPFER
523 WEST GREENFIELD AVE
MILWAUKEE, WI 53204-2809

WILLIAM HARRY MEYERHOLT
11611 STONEGA TE DR
CHARDON, OH 44024-8706

U.S. ATTORNEY'S OFFICE FOR THE NORTHERN DISTRICT OF TEXAS
1205 TEXAS AVENUE
SUITE 700
GEORGE M. MAHON FEDERAL BUILDING
LUBBOCK, TX 79401-4002

ATTORNEY GENERAL
U.S. DEPARTMENT OF JUSTICE
950 PENNSYLVANIA AVENUE, NW
WASHINGTON, DC 20530-0001

GEORGE F. MCELREATH
OFFICE OF THE U.S. TRUSTEE
1100 COMMERCE STREET
ROOM 9c60
DALLAS, TX 75242

PAUL N. SILVERSTEIN, ESQ.
ANDREWS & KURTH L.L.P.
450 LEXINGTON AVENUE
NEW YORK, NY 10017

JASON S. BROOKNER
ANDREWS & KURTH L.L.P.
1717 MAIN STREET
SUITE 3700
DALLAS, TX 75201

FREDRIC SOSNICK, ESQ.
SHEARMAN & STERLING LLP
599 LEXINGTON AVENUE
NEW YORK, NY 10022-6069

SCOTT C. SHELLEY, ESQ.
SHEARMAN & STERLING LLP
599 LEXINGTON AVENUE
NEW YORK, NY 10022-6069

DEBORAH D. WILLIAMSON
COX & SMITH INCORPORATED
112 EAST PECAN STREET
SUITE 1800
SAN ANTONIO, TX 78205-1505

THOMAS RICE
COX & SMITH INCORPORATED
112 EAST PECAN STREET
SUITE 1800
SAN ANTONIO, TX 78205-1505

BRUCE R. ZIRINSKY, ESQ.
CADWALADER, WICKERSHAM & TAFT
100 MAIDEN LANE
NEW YORK, NY 10038

GREGORY PETRICK, ESQ.
CADWALADER, WICKERSHAM & TAFT
100 MAIDEN LANE
NEW YORK, NY 10038

HOWARD L. SIEGEL, ESQ.
BROWN RUDNICK BERLACK ISRAELS LLP
CITY PLACE I
185 ASYLUM STREET
HARTFORD, CT 06103-3402

WILLIAM R. BALDIGA, ESQ.
BROWN RUDNICK BERLACK ISRAELS LLP
ONE FINANCIAL CENTER
BOSTON, MA 02111

JEFFREY W. HURT
HURT & LILLY, LLP
10670 NORTH CENTRAL EXPRESSWAY, SUITE 505
DALLAS, TEXAS 75231

LESLIE H. SCHARF, ESQ.
BROWN RUDNICK BERLACK ISRAELS LLP
120 WEST 45TH STREET
NEW YORK, NY 10036

EDWARD S. WEISFELNER, ESQ.
BROWN RUDNICK BERLACK ISRAELS LLP
120 WEST 45TH STREET
NEW YORK, NY 10036

ERIC J. TAUBE, ESQ.
HOHMANN, TAUBE & SUMMERS, L.L.P.
100 CONGRESS AVENUE
SUITE 1600
AUSTIN, TX 78701

MARK C. TAYLOR, ESQ.
HOHMANN, TAUBE & SUMMERS, L.L.P.
100 CONGRESS AVENUE
SUITE 1600
AUSTIN, TX 78701

WILLIAM K. SNYDER
13355 NOEL ROAD
SUITE 1825
DALLAS, TX 75240

GARDERE WYNNE SEWELL LLP
ATTN: RICHARD M. ROBERSON, ESQ.
3000 THANKSGIVING TOWER
1601 ELM STREET
DALLAS, TX 75201

GARDERE WYNNE SEWELL LLP
ATTN: HOLLAND N. O'NEILL, ESQ.
3000 THANKSGIVING TOWER
1601 ELM STREET
DALLAS, TX 75201

GARDERE WYNNE SEWELL LLP
ATTN: MICHAEL P. COOLEY, ESQ.
3000 THANKSGIVING TOWER
1601 ELM STREET
DALLAS, TX 75201

AMROC INVESTMENTS, LLC
ADLER TANK RENTALS
ATTN: DAVID LEINWAND
535 MADISON AVENUE
15TH FLOOR
NEW YORK, NY 10022

ARGO PARTNERS
COMBUSTIONEER CORPORATION
12 WEST 37TH STREET
9TH FLOOR
NEW YORK, NY 10018

AVENUE SPECIAL SITUATIONS FUND II, LP
BANK OF AMERICA, NA
ATTN: GEORGE QUIJANO
535 MADISON AVENUE
15TH FLOOR
NEW YORK, NY 10022

BANK OF AMERICA, NA
CREDIT SUISSE FIRST BOSTON
ATTN: BOBBIE BORATEA
214 NORTH TRYON STREET
15TH FLOOR
CHARLOTTE, NC 28255

CAPITAL INVESTORS LLC
PURCHASER OF THE CLAIM OF
REVENUE MANAGEMENT - ON SITE EQUIPMENT
ONE UNIVERSITY PLAZA
SUITE 518
HACKENSACK, NJ 07601

CONTRARIAN FUNDS, LLC
GE BETZ, INC.
ATTN: ALPA JIMENEZ
411 WEST PUTNAM AVENUE, S-225
GREENWICH, CT 06830

DEBT ACQUISITION CO OF AMERICA V, LLC
ISI POLY
2120 WEST WASHINGTON STREET
SAN DIEGO, CA 92110

H2Z GLOBAL INVESTMENTS LLC
ECOLOCHEM, INC.
ATTN: ROBERT KOLTAI
201 ROUTE 17
SUITE 300
NEW YORK, NY 10019

HAIN GLOBAL INVESTMENTS, LLC
J.P MORGAN SECURITIES INC.
C/O HAIN CAPITAL GROUP - ATTN: R. KOLTAI
201 ROUTE 17
SUITE 300
RUTHERFORD, NJ 07070

J.P. MORGAN SECURITIES INC.
285 VENTURE, LLC
ATTN: KAROLINE KANE
270 PARK AVENUE
17TH FLOOR
NEW YORK, NY 10017

KT TRUST
REVENUE MANAGEMENT
BIO OX INTERNATIONAL INC.
ONE UNIVERSITY PLAZA
SUITE 518
HACKENSACK, NJ 07601

LOEWS CORPORATION
BANK OF AMERICA, NA
ATTN: TREASURER
667 MADISON AVENUE
NEW YORK, NY 10021

MADISON DISTRESSED STRATEGIES, LLC
ALLTOP LTD.
ATTN: KRISTY STARK
6310 LAMAR AVENUE
SUITE 120
OVERLAND PARK, KS 66202

MADISON NICHE OPPORTUNITIES, LLC
ACSS FINANCIAL STAFFING
ATTN: KRISTY STARK
6310 LAMAR AVENUE
SUITE 120
OVERLAND PARK, KS 66202

MERRILL LYNCH CREDIT PRODUCTS, LLC
BANK OF AMERICA
ATTN: GEORGE EHMANN
4 WORLD FINANCIAL CENTER
250 VESEY STREET
16TH FLOOR
NEW YORK, NY 10080

NEXT FACTORS
K AND D GRAND RAPIDS INC.
72 VAN REIPEN AVENUE
SUITE 37
JERSEY CITY, NJ 07030

PROGRESSIVE BUSINESS PUBLICATIONS INC.
370 TECHNOLOGY DRIVE
P. O. BOX 3019
MALVERN, PA 19355

QUANTUM PARTNERS LDC
BANK OF AMERICA
C/O SOROS FUND MANAGEMENT-ATTN: S AUERBACH
888 SEVENTH AVENUE
NEW YORK, NY 10106

REVENUE MANAGEMENT
BROADVIEW NETWORKS
ONE UNIVERSITY PLAZA
SUITE 518
HACKENSACK, NJ 07601

SIERRA LIQUIDITY FUND
CORROSION PRODUCTS & EQUIP.
2699 WHITE ROAD
SUITE #255
IRVINE, CA 92614

STONEHILL INSTITUTIONAL PARTNERS, LP
PARSONS BRINCKERHOFF QUADE.
C/O STONEHILL CAPITAL MNGMT-T. VARKEY
885 THIRD AVENUE
30TH FLOOR
NEW YORK, NY 10022

THE COAST FUND
ASE EDGE, INC.
ATTN: HEIDI ARMSTRONG
P. O. BOX 11667
PITTSBURGH, PA 15228

TRADE-DEBT.NET
KENNETH G. LILLY
P.O. BOX 1487
WEST BABYLON, NY 11704

Dated: Fort Worth, Texas
August 20, 2004

By /s/ Michelle C. Campbell

Thomas E Lauria
State Bar No. 11998025
Michelle C. Campbell
State Bar No. 24001828
WHITE & CASE LLP
Wachovia Financial Center
200 South Biscayne Blvd.
Miami, Florida 33131
(305) 371-2700

ATTORNEYS FOR THE DEBTORS AND
DEBTORS-IN-POSSESSION