

U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF TEXAS  
**ENTERED**  
AWANA C. MARSHALL, CLERK  
THE DATE OF ENTRY IS  
ON THE COURT'S DOCKET

**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
Debtors.	)	Jointly Administered

**AGREED ORDER EXTENDING THE BAR DATE  
SOLELY AS TO THE INTERNAL REVENUE SERVICE**

The United States on behalf of its agency, the Internal Revenue Service (collectively, the "IRS") and the Debtors (as defined herein), by and through their undersigned counsel, hereby agree as follows:

**RECITALS**

1. Commencing on July 14, 2003 and concluding in the early morning hours of July 15, 2003 (the "Petition Date"), Mirant Corporation ("Mirant") and certain of its affiliated debtors (collectively, the "Initial Debtors"), filed voluntary petitions in the United States Bankruptcy Court for the Northern District of Texas (the "Court") for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code").<sup>1</sup> From time to time thereafter, certain of Mirant's other affiliates, including Mirant Wrightsville Management, Inc., Mirant Wrightsville Investments, Inc., Wrightsville Power Facility, LLC, and Wrightsville Development Funding, LLC (the "Wrightsville Debtors"), have

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

filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code (collectively, the "New Debtors" and, together with the Initial Debtors, the "Debtors").

2. On July 15, 2003, this Court granted the Initial Debtors' motion for an order requesting that their bankruptcy estates be jointly administered. From time to time thereafter, the Court entered orders approving joint administration of the chapter 11 cases of the New Debtors with those of the Initial Debtors. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

3. On July 18, 2003, the Office of the United States Trustee for the Northern District of Texas announced the formation of two official unsecured creditors' committees; one for Mirant and the other for Mirant Americas Generation, LLC.

4. On September 18, 2003, the Office of the United States Trustee for the Northern District of Texas announced the formation of the Official Committee of Equity Security Holders of Mirant Corporation.

5. On August 21, 2003, the Court entered the Order Pursuant to Bankruptcy Rule 3003(c) (i) Establishing 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"), pursuant to which the Court established January 12, 2004 as the last date by which governmental entities, including the IRS, could timely file proofs of claim against the Initial Debtors (the "Governmental Bar Date"). By Order dated October 8, 2003, the Governmental Bar Date was made applicable to the Wrightsville Debtors.

6. The IRS provided the Debtors with a list of outstanding issues relating to certain of the Debtors' prepetition tax and reporting obligations to the IRS (the "Outstanding Issues").

7. The IRS and the Debtors have diligently cooperated in attempting to resolve the Outstanding Issues. In particular, the Debtors have provided the IRS with significant supporting documentation and information that the Debtors believe resolves substantially all of the Outstanding Issues. The Debtors intend to continue to provide additional supporting documentation and information to resolve any remaining Outstanding Issues and any additional concerns raised by the IRS.

8. The IRS is in the process of reviewing the supporting documentation and information provided by the Debtors and may have additional concerns or questions based upon such review that likely will not be resolved prior to the Governmental Bar Date. Additionally, the IRS believes it may need additional time to meaningfully review the supplemental documentation and information provided by the Debtors to date.

9. The Debtors believe that it is in the Debtors' best interests to extend the Governmental Bar Date, solely with respect to the IRS, to February 11, 2004. The Debtors believe that a limited extension of the Governmental Bar Date as it relates to the IRS will provide an opportunity for the Debtors to consensually resolve the Outstanding Issues and alleviate the need for the IRS to file substantial claims to protect certain unresolved interests.

10. The Debtors will not be harmed or prejudiced by an extension of the Governmental Bar Date through February 11, 2004, solely with respect to the IRS, given the current cooperative efforts of the Debtors and the IRS in seeking to resolve the Outstanding Issues.

**AGREED ORDER**

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED THAT:

A. The Governmental Bar Date is extended, solely with respect to the IRS, to 5:00 p.m. (Prevailing Central Time) on February 11, 2004. All other terms and conditions set forth in the Bar Date Order shall remain the same.

B. The Court shall retain sole and exclusive jurisdiction with respect to any matters arising from or related to the implementation of this Order.

IT IS SO ORDERED.

Dated: December 30, 2003

  
HONORABLE D. MICHAEL LYNN  
UNITED STATES BANKRUPTCY JUDGE

APPROVED AS TO FORM AND CONTENT:



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