



- Debtors' Omnibus Response to the Jurisdictional Challenges to Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a) and 505(a) for the Determination of Tax Liability (the "Debtors' Response"); and
- Omnibus Response of Official Committee of Unsecured Creditors of Mirant Corporation, Et Al., in Opposition to Jurisdictional Challenges Relating to Debtors' Motion for Determination of Tax Liability Pursuant to 11 U.S.C. §§ 105(a) and 505(a) (the "Committee Response").

The Court, having considered the 505 Motion, the Jurisdiction / Abstention Motions, the Debtors' Response and the Committee Response, conducted a hearing on the foregoing matters on December 10, 2003, in Fort Worth, Texas (the "Hearing"). At the Hearing, the Debtors offered to present testimony and the Court heard arguments of counsel and after considering the submissions of all pleadings, affidavits and other documentary evidence, issued a decision from the bench at the Hearing resolving the Jurisdiction / Abstention Motions (the "Ruling").

Therefore, for the reasons more fully set forth in the official transcript of the Hearing and the Ruling, each of which are expressly incorporated as if fully contained herein, the Court enters the following Order:

**ORDERED**, that this Court has jurisdiction over the 505 Motion pursuant to 28 U.S.C. §§ 1334 and 157 and Bankruptcy Code § 505(a). The 505 Motion constitutes a core proceeding pursuant to 28 U.S.C. § 157(b)(2). It is further

**ORDERED** that Bankruptcy Code § 505(a)(2) does not deprive this Court of subject matter jurisdiction over the 505 Motion. It is further

**ORDERED** that the Court will hold a trial of the 505 Motion beginning on September 20, 2004 and continuing from day to day until completed. Docket call for such trial will occur on Wednesday, September 1, 2004 at 10:30 a.m. It is further

**ORDERED** that, subject to further motion, the Court will abstain from hearing and ruling on the tax issues that are the subject of the following proceedings (that have been ordered remanded to the applicable county of the Supreme Court for the State of New York, the "Tax Certiorari Proceedings") so long as judgment is entered in such action or trial of the applicable Tax Certiorari Proceeding is commenced and proceeding as of August 1, 2004:

MIRANT NEW YORK, INC. and/or	:	Adv. Pro. Nos.
SOUTHERN ENERGY LOVETT, LLC,	:	03-05019-ASH, 03-05020-ASH, 03-
	:	05021-ASH, 03-05042-ASH
Petitioners,	:	
-against-	:	Rockland County Index Nos.
ASSESSOR OF THE TOWN OF STONY POINT, et al.,	:	4357-00, 4696-01, 3122-02, 5279-03
	:	
Respondents.	:	

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MIRANT NEW YORK, INC., and/or	:	Adv. Pro. Nos.
SOUTHERN ENERGY GEN-NY LLC, and/or	:	03-05047-ASH, 03-05048-ASH, 03-
SOUTHERN ENERGY BOWLINE, LLC, and/or	:	05051-ASH, 03-05053-ASH, 03-
ORANGE AND ROCKLAND UTILITIES, INC.,	:	05055-ASH, 03-05056-ASH, 03-
	:	05057-ASH, 03-05058-ASH, 03-
Petitioners,	:	05059-ASH
-against-	:	
ASSESSOR OF THE TOWN OF HAVERSTRAW, et al.,	:	Rockland County Index Nos.
	:	4133-95, 4346-96, 4424-97, 4639-
Respondents.	:	98, 4238-99, 4358-00, 4694-01,
	:	5120-02, 5278-03

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MIRANT NEW YORK, INC. and/or	:	Adv. Pro. Nos.
SOUTHERN ENERGY NY-GEN LLC,	:	03-05025-ASH, 03-05035-ASH, 03-
	:	05036-ASH, 03-05037-ASH
Petitioners,	:	
-against-	:	Rockland County Index Nos.
ASSESSOR OF THE VILLAGE OF HILLBURN, et al.,	:	2242-00, 2062-01, 2346-02, 2618-03
	:	
Respondents.	:	

-----	X	-----
MIRANT NEW YORK, INC. and/or	:	Adv. Pro. Nos.
SOUTHERN ENERGY NY-GEN LLC,	:	03-05022-ASH, 03-05038-ASH, 03-
	:	05039-ASH, 03-05045-ASH
Petitioners,	:	
-against-	:	Rockland County Index Nos.
ASSESSOR OF THE TOWN OF RAMAPO, et al.,	:	4356-00, 4700-01, 5121-02, 5331-03
	:	
	:	

Respondents.  
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MIRANT NEW YORK, INC. and/or  
SOUTHERN ENERGY NEW YORK-GEN LLC,  
  
Petitioners,  
  
-against-  
  
ASSESSOR OF THE TOWN OF FORESTBURGH, et al.,

X -----  
: Adv. Pro. Nos.  
: 03-05023-ASH, 03-05028-ASH, 03-  
: 05041-ASH, 03-05044-ASH  
:  
: Sullivan County Index Nos.  
: 1506-00, 1693-01, 1665-02, 1841-03  
:  
:

Respondents.  
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MIRANT NEW YORK, INC. and/or  
SOUTHERN ENERGY NEW YORK-GEN LLC,  
  
Petitioners,  
  
-against-  
  
ASSESSOR OF THE TOWN OF LUMBERLAND, et al.,

X -----  
: Adv. Pro. Nos.  
: 03-05027-ASH, 03-05030-ASH, 03-  
: 05034-ASH, 03-05043-ASH  
:  
: Sullivan County Index Nos.  
: 1507-00, 1691-01, 1666-02, 1839-03  
:  
:

Respondents.  
-----  
MIRANT NEW YORK, INC. and/or  
SOUTHERN ENERGY NEW YORK-GEN LLC,  
  
Petitioners,  
  
-against-  
  
ASSESSOR OF THE TOWN OF BETHEL, et al.,

X -----  
: Adv. Pro. Nos.  
: 03-05031-ASH, 03-05032-ASH, 03-  
: 05033-ASH, 03-05040-ASH  
:  
: Sullivan County Index Nos.  
: 1505-00, 1692-01, 1667-02, 1840-03  
:  
:

Respondents.  
-----  
MIRANT NEW YORK, INC. and/or  
SOUTHERN ENERGY NEW YORK-GEN LLC,  
  
Petitioners,  
  
-against-  
  
ASSESSOR OF THE TOWN OF WAWAYANDA, et al.,

X -----  
: Adv. Pro. Nos.  
: 03-05049-ASH, 03-05050-ASH, 03-  
: 05052-ASH, 03-05054-ASH  
:  
: Orange County Index Nos.  
: 4636-00, 4933-01, 5023-02, 5278-03  
:  
:

Respondents.  
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MIRANT NEW YORK, INC. and/or  
SOUTHERN ENERGY NEW YORK-GEN LLC,

X -----  
: Adv. Pro. Nos.  
: 03-05024-ASH, 03-05026-ASH, 03-  
: 05029-ASH, 03-05046-ASH  
:  
:

Petitioners,  
  
-against-  
  
ASSESSOR OF THE TOWN OF DEERPARK, et al.,

: Orange County Index Nos.  
: 4635-00, 4932-01, 5021-02, 5280-03  
:  
:

Respondents.

*Will*

It is further

*for good cause*

**ORDERED**, that the foregoing August 1, 2004 deadline may be extended by order of this Court, upon motion by any party in interest, and upon notice and a hearing.

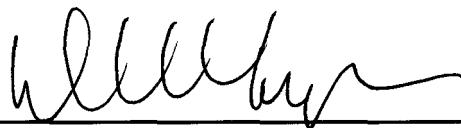
It is further

**ORDERED**, that, after notice and a hearing, should any respondent establish that the Debtors have materially delayed the trial date of any particular Tax Certiorari Proceeding, the Court will abstain indefinitely. It is further

**ORDERED** that the Court will conduct a status conference on these matters on Wednesday, August 11, 2004, at 10:30 a.m. It is further

**ORDERED** that the Omnibus Scheduling Order and Discovery Plan, entered by this Court on October 31, 2003, shall be amended by agreement of the parties consistent with the relief ordered herein, or, if no agreement can be reached, this Court will so amend the Scheduling Order.

**SIGNED** on this 8 day of January, 2004.



**HONORABLE D. MICHAEL LYNN  
UNITED STATES BANKRUPTCY JUDGE**