

MIRANT CORP  
Form 8-K  
September 17, 2007

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): **September 15, 2007**

**Mirant Corporation**

(Exact name of registrant as specified in charter)

**Delaware**  
(State or other jurisdiction of  
incorporation)

**001-16107**  
(Commission File Number)

**20-3538156**  
(IRS Employer Identification No.)

**1155 Perimeter Center West, Suite 100, Atlanta,**  
**Georgia**  
(Address of principal executive offices)

**30338**  
(Zip Code)

Registrant's telephone number, including area code: **(678) 579-5000**

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N/A

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**SECTION 1 REGISTRANT'S BUSINESS AND OPERATIONS**

**Item 8.01. Other Events**

In its 2006 annual federal income tax return, Mirant Corporation has elected net operating loss treatment under Internal Revenue Code §382(l)(6) with respect to its net operating losses which arose in tax years prior to its emergence from bankruptcy on January 3, 2006.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: September 17, 2007

Mirant Corporation

/s/ Thomas Legro  
Thomas Legro  
Senior Vice President and Controller  
(Principal Accounting Officer)