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MIRANT CORP  
Form 8-K  
May 16, 2002

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 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) May 15, 2002  
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Mirant Corporation  
(Exact name of registrant as specified in its charter)

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Delaware 001-16107 58-2056305  
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(State or other jurisdiction of incorporation) (Commission File Number) (IRS Employer Identification No.)

1155 Perimeter Center West Suite 100, Atlanta, Georgia 30338  
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(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (678) 579-5000  
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N/A

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

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

Upon recommendation by Mirant Corporation's ("Mirant's") Audit Committee, Mirant's Board of Directors on May 15, 2002 decided to no longer engage Arthur Andersen LLP ("Andersen") as the independent public accountants for Mirant and engaged KPMG LLP to serve as Mirant's independent public accountants for 2002. The decision to change auditors is not a reflection of Andersen's capabilities, commitment or quality of service to Mirant. During its term as Mirant's auditor, the Andersen team exhibited the highest degree of professionalism and quality service.

Andersen's reports on Mirant's consolidated financial statements for the past two years did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

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During Mirant's two most recent fiscal years and through the date of this Form 8-K, there were no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused them to make reference to the subject matter in connection with their report on Mirant's consolidated financial statements for such years; and there were no reportable events, as listed in Item 304(a)(1)(v) of Regulation S-K.

Mirant provided Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Andersen's letter, dated May 15, 2002, stating its agreement with such statements.

During Mirant's two most recent fiscal years and through the date of this Form 8-K, Mirant did not consult KPMG LLP with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on Mirant's consolidated financial statements, or any other matters or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

c) Exhibits. The following exhibits are filed with this document.

| Exhibit<br>Number<br>----- | Description<br>-----   |
|----------------------------|--|
| 16                         | Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 15, 2002 |

SIGNATURE

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: May 15, 2002

MIRANT CORPORATION

By: /s/ James A. Ward

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James A. Ward  
Senior Vice President, Finance and Accounting  
(Principal Accounting Officer)

EXHIBIT INDEX

| Exhibit<br>Number<br>----- | Description<br>----- |
|----------------------------|----------------------|
|----------------------------|----------------------|

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16

Letter from Arthur Andersen LLP to the Securities and  
Exchange Commission dated May 15, 2002