

MIRANT CORP  
Form 8-K  
February 27, 2009

**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): February 27, 2009**

**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.)

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**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**

**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):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Section 2 Financial Information**

**Item 2.02 Results of Operations and Financial Condition.**

On February 27, 2009, Mirant Corporation ( Mirant ) issued a press release announcing its financial results for the year ended December 31, 2008. The press release contains certain non-GAAP financial information. The reconciliation of such non-GAAP financial information to GAAP financial measures is included in the press release. The press release also contains certain forward-looking statements, all of which are subject to the cautionary statement about forward-looking statements set forth therein. A copy of Mirant s February 27, 2009, press release is furnished hereto as Exhibit 99.1 and incorporated by reference herein. Except as otherwise provided in the press release, the press release speaks only as of the date of such press release and it shall not create any implication that the affairs of Mirant will have continued unchanged since such date.

The information contained in the press release is to be considered furnished pursuant to Item 2.02 of Form 8-K and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section or Sections 11 and 12(a)(2) of the Securities Act of 1933, as amended, nor shall it be deemed incorporated by reference in any Mirant filing or report with the Securities and Exchange Commission, whether made before or after the date hereof, except as shall be expressly set forth by specific reference in such a filing or report.

**Section 9 Financial Statements and Exhibits**

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

| <b>Exhibit Number</b> | <b>Document</b>                       |
|-----------------------|---------------------------------------|
| 99.1                  | Press Release dated February 27, 2009 |

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 hereunto duly authorized.

Date: February 27, 2009

Mirant Corporation

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