

Mail Stop 3561

May 30, 2008

By U.S. Mail

Edward Muller
Chief Executive Officer
Mirant Corporation
1155 Perimeter Center West, Suite 100
Atlanta, GA 30338

**RE: Mirant Corporation
File No. 1-16107
Form 10-K for the year ended December 31, 2007
Filed on February 29, 2008**

**Mirant North America LLC
File No. 333-134722
Form 10-K for the year ended December 31, 2007
Filed on March 10, 2008**

Dear Mr. Muller:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief Accountant