

Mail Stop 3561

October 14, 2009

VIA FACSIMILE AND U.S. MAIL

Edward R. Muller  
Chairman, President and Chief Executive Officer  
Mirant Corporation  
1155 Perimeter Center West, Suite 100  
Atlanta, Georgia 30338

Robert E. Driscoll  
President and Chief Executive Officer  
Mirant Americas Generation, LLC  
Mirant North America, LLC  
Mirant Mid-Atlantic, LLC  
1155 Perimeter Center West, Suite 100  
Atlanta, Georgia 30338

**Re: Mirant Corporation  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 27, 2009  
File No. 001-16107  
Mirant Americas Generation, LLC, Mirant North America, LLC and  
Mirant Mid-Atlantic, LLC  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 5, 2009  
File Nos. 333-63240, 333-134722, 333-61668**

Dear Mr. Muller and Mr. Driscoll:

We have completed our review of your letter dated October 7, 2009 and your Form 10-Ks and related filings. We have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director