

Exhibit B

CLAIMS DISPOSITION

CLAIM NUMBERS	CLAIMS ASSERTED	DISPOSITION
<p>Enron Corp. 10816; amended by 24959</p> <p>Claim No. 10816 will be Expunged; Except as indicated in paragraph 2 of the Stipulation, the Claims asserted in Claim No. 24959 (which incorporates the substance of 10816) will be Withdrawn, Expunged, Allowed or Disallowed, or their status left unresolved as indicated in the Disposition column</p>	<ol style="list-style-type: none"> 1. \$1.75B 364-Day Revolving Credit Agreement dated May 14, 2001 (Citibank/JPMC as Agents) 2. \$1.25B Long Term Credit Agreement dated May 18, 2000 (Citibank/JPMC Agents) 3. \$500M Letter of Credit and Reimb. Agreement dated May 14, 2001 (JPMC/Citibank as Agents) 4. Brazilian Power Development Trust (borrower) - \$460.75M Amended and Restated Credit Agreement (West LB as Agent) dated Dec. 20, 2000 guaranteed by Enron 5. E-Next Generation LLC (borrower) - \$582M Sr. Sec. Rev. Credit Fac. (CSFB as Arranger) dated Dec. 15, 2000/am. and restated April 6, 2001 guaranteed by Enron 6. Cash V Trust (borrower) - Contractual Asset Securitization monetizing power contract with Virginia Electric & Power Co. and Enron Power Marketing, Inc. (Barclays as agent) dated June 30, 1997 guaranteed by Enron 7. Swap Transactions pursuant to April 13, 1995 ISDA Agreement – terminated December 6, 2001 	<ol style="list-style-type: none"> 1. <u>Expunged</u>; new claim number assigned to this claim and new claim is Allowed per Stipulation entered 12/16/04 (per docket no. 22551). 2. <u>Expunged</u>; new claim number assigned to this claim and new claim is Allowed per Stipulation entered 12/16/04 (per docket no. 22551). 3. <u>To Be Expunged</u>; Claim will be treated per Agent proof of claim nos. 11166 and 11233, and stipulation to be entered in connection therewith. 4. <u>Expunged</u> per settlement approved by Order of the Court entered 10/2/03 (per docket no. 13271). 5. <u>To Be Expunged</u>; Claim will be treated per Plan §28.2 election, Agent proof of claim no. 6216 and stipulation to be entered in connection therewith. 6. <u>Expunged</u>; Claim will be treated per Agent proof of claim no. 24629, settlement approved by order of the Court dated 12/30/03 and any other stipulation to be entered in connection therewith (per docket no. 15104) 7. <u>To Be Allowed</u> as unsecured claim (Plan Class 4) in the amount of \$3,874,786.10 (<u>new claim no. to be created as set forth in ¶ 2, herein</u>).

CLAIM NUMBERS	CLAIMS ASSERTED	DISPOSITION
	8. Enron Europe, Ltd./ECTRIC (borrower) - \$140M Trade Finance Facility Agreement dated March 7, 2000 for issuance of guarantees and L/C's (Credit Agricole Indosuez [now Calyon] as Agent)	8. <u>To Be Expunged</u> ; Claim will be allowed as part of Agent proof of claim no. 8700.
	9. RBS Financial Trading, Ltd. (Borrower) - £138.5M Senior Credit Facility – ISDA Swap Agreement dated November 1, 2000 Nat. West as Agent)	9. <u>Unresolved</u> ; Claim will remain evidenced by Proof of Claim no. 24959.
	10. Rawhide Investors, LLC : \$727.5 million 364-Day Revolving Credit Agreement (Citibank as Agent/ Portfolio Mgr) dated Dec. 18, 1998.	10. <u>Withdrawn</u> per settlement approved by Order of the Court entered 4/22/04 (docket no. 17917).
	11. European Cash I Limited £122,528,528.70 Facility Agreement (IBJ London as agent/BONY as security trustee) dated Dec. 19, 1997	11. <u>Unresolved</u> ; Claim will remain evidenced by Proof of Claim no. 24959.
	12. ETOL (Watershed) - 3 year Term Loan (RBS as agent) relating to Teesside Power Plant	12. <u>To Be Expunged</u>
	13. Teesside Power Ltd. - amortizing loan (Barclays as agent) owned by Enron Europe Ltd. (EEL) (in administration in UK)	13. <u>Unresolved</u> ; Claim will remain evidenced by Proof of Claim no. 24959.
	14. Enron/Smith Cogen. - Cogeneration barge in Dominican Republic	14. <u>To Be Expunged</u>
	15. Dabhol Power Company - Indian Power Plant (Phases I and II)	15. <u>To Be Expunged</u>
	16. Fraud and Misrepresentation	16. <u>To Be Expunged</u>

CLAIM NUMBERS	CLAIMS ASSERTED	DISPOSITION
<p>Enron North America Corp. 10819, amended by 21553; subsequently amended by 24958</p> <p>Claim Nos. 10819 and 21553 will be Expunged; the Claims asserted in Claim No. 24958 (which incorporates the substance of 10819 and 21553) will be Withdrawn, Expunged, Allowed or Disallowed, or their status left unresolved as indicated in the Disposition column</p>	<ol style="list-style-type: none"> 1. E-Next Generation LLC (borrower) - \$582M Senior Secured Revolving Credit Facility (CSFB as Arranger) dated Dec. 15, 2000/ amended and restated April 6, 2001 guaranteed by Enron 2. \$500M Letter of Credit and Reimb. Agreement dated May 14, 2001 (JPMC/Citibank as Agents) 3. Rawhide Investors, LLC : \$727.5 million 364-Day Revolving Credit Agreement (Citibank as Agent/ Portfolio Mgr) dated Dec. 18, 1998. 4. Fraud and Misrepresentation 	<ol style="list-style-type: none"> 1. <u>To Be Expunged</u>; Claim will be treated per Plan §28.2 election, Agent proof of claim no. 6215 and stipulation to be entered in connection therewith. 2. <u>To Be Expunged</u>; Claim will be treated per Agent proof of claim no. 11235 and stipulation to be entered in connection therewith. 3. <u>Withdrawn</u> per settlement approved by Order of the Court entered 4/22/04 (docket no. 17917). 4. <u>To Be Expunged</u>
<p>Enron Power Marketing, Inc. 10817, amended by 21552; subsequently amended by 24957</p> <p>Claim Nos. 10817 and 21552 will be Expunged; the Claims asserted in Claim No. 24957 (which incorporates the substance of 10817 and 21552) will be Withdrawn, Expunged, Allowed or Disallowed, or their status left unresolved as indicated in the Disposition column</p>	<ol style="list-style-type: none"> 1. Cash V Trust (borrower) - Contractual Asset Securitization monetizing power contract with Virginia Electric & Power Co. and EPMI (Barclays as agent) dated June 30, 1997; guaranteed by Enron 2. \$500M Letter of Credit and Reimb. Agreement dated May 14, 2001 (JPMC/Citibank as Agents) 3. Fraud and Misrepresentation 	<ol style="list-style-type: none"> 1. <u>To Be Expunged</u>; Claim will be treated per Agent proof of claim no. 10909, settlement approved by order of the Court dated 12/30/03 and any other stipulation to be entered in connection therewith (docket no. 15104). 2. <u>To Be Expunged</u>; Claim will be treated per Agent proof of claim no. 11236 and stipulation to be entered in connection therewith. 3. <u>To Be Expunged</u>
<p>National Energy Production Company 22121, amended by 24955</p> <p>Claim Nos. 22121 will be Expunged; the Claims asserted in Claim No. 24955 (which incorporates the substance of 22121) will be Withdrawn, Expunged, Allowed or Disallowed, or their status left unresolved as indicated in the Disposition column</p>	<ol style="list-style-type: none"> 1. \$500M Letter of Credit and Reimb. Agreement dated May 14, 2001 (JPMC/Citibank as Agents) 2. Fraud and Misrepresentation 	<ol style="list-style-type: none"> 1. <u>To Be Expunged</u>; Claim will be treated per Agent proof of claim nos. 11234 and 22135, and stipulation to be entered in connection therewith. 2. <u>To Be Expunged</u>

CLAIM NUMBERS	CLAIMS ASSERTED	DISPOSITION
<p>Enron Capital & Trade Resources International Corp. 10818, amended by 24956</p> <p>Claim Nos. 10818 will be Expunged; the Claims asserted in Claim No. 24958 (which incorporates the substance of 10818) will be Withdrawn, Expunged, Allowed or Disallowed, or their status left unresolved as indicated in the Disposition column</p>	<p>1. Enron Europe, Ltd./ECTRIC (borrower) - \$140M Trade Finance Facility Agreement dated March 7, 2000 for issuance of guarantees and L/C's (Credit Agricole Indosuez [now Calyon] as Agent)</p> <p>2. Fraud and Misrepresentation</p>	<p>1. <u>To Be Expunged</u>; Claim will be allowed as part of Agent proof of claim no. 8701.</p> <p>2. <u>To Be Expunged</u></p>
<p>Enron Corp. 12390, amended by 24954</p> <p>Claim Nos. 12390 will be Expunged; the Claims asserted in Claim No. 24954 (which incorporates the substance of 12390) will be Withdrawn, Expunged, Allowed or Disallowed, or their status left unresolved as indicated in the Disposition column</p>	<p>1. Synthetic Lease financing on Enron HQ dated April 14, 1997; Enron guaranty</p> <p>2. Fraud and Misrepresentation</p>	<p>1. <u>Unresolved</u>; Claim will remain evidenced by Proof of Claim no. 24954</p> <p>2. <u>To Be Expunged</u></p>
<p>Enron Property & Services Corp. 12751; amended by 21554, subsequently amended by 24953</p> <p>Claim Nos. 12751 and 21554 will be Expunged; the Claims asserted in Claim No. 24953 (which incorporates the substance of 12751 and 21554) will be Withdrawn, Expunged, Allowed or Disallowed, or their status left unresolved as indicated in the Disposition column</p>	<p>1. Synthetic Lease financing on Enron HQ dated April 14, 1997; Enron guaranty</p> <p>2. Fraud and Misrepresentation</p>	<p>1. <u>Unresolved</u>; Claim will remain evidenced by Proof of Claim no. 24953</p> <p>2. <u>To Be Expunged</u></p>