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- 543 Indian Mesa/Clear Sky (allocation based on ownership interests): The Sale/Settlement Order approved the sale of Enron Wind Development Corp.'s partnership interests in a wind farm project called Clear Sky and Indian Mesa. The sellers were non-debtors at the time of the sale, but have subsequently become Debtors. In accordance with the applicable Sale/Settlement Order, upon the sale, \$25 million of the sale proceeds were used to repay an outstanding loan to Enron Corp. Allocation of the remaining sale proceeds is based on ownership interests and represents certain deductions to satisfy third-party debt and warranty obligations.
- 2728 Akamai Settlement (allocation is based on agreement among the parties): The Sale/Settlement Order authorized Enron Broadband Services, Inc. and Enron Broadband Services, L.P. to enter into a Settlement Agreement with Akamai Technologies, Inc. pursuant to which the Seattle Collocation Agreement and the US Collocation Agreement were deemed rejected and terminated and Akamai was granted relief from the automatic stay to remove or arrange for the removal of its equipment located in Seattle, Washington at the facility maintained by Enron Broadband Services, L.P.
- 2854 SII España/Woodlark Sale of Power Islands (allocation based on ownership interests): The motion (Docket No. 2520) sought the entry of an order approving a transaction consisting of the following three (3) components: (a) the sale of shares of SII España, a non-debtor affiliate of Enron Corp., to Iberdrola Generación, S.A.U., a Spanish corporation ("Iberdrola"); (b) the sale of Power Islands by Woodlark, a non-debtor affiliate of Enron Corp., to Iberdrola; and (c) the assignment of Rights and Claims by the Enron Lenders to SII España and the assignment of such Rights and claims by SII España to Iberdrola in connection with the foregoing. The ownership interests upon which the allocation is premised are described in detail in the motion; since the date thereof, Enron Corp. has succeeded to 100% direct and indirect ownership of Whitewing Associates L.P. and Whitewing Management LLC.
- 5691 CommodityLogic Software and Related Assets (allocation based on ownership interests): As set forth in the motion (Docket No. 4916), Enron and Enron Net Works developed and owned certain proprietary software known as

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CommodityLogic. The CommodityLogic software consists of (i) source code, (ii) certain historical data, and (iii) documentation related to the CommodityLogic software. Enron was the holder of certain assets related to the CommodityLogic software by virtue of its role as a central contractor for certain software development services and computer hardware for the Enron companies. In return for its agreement to transfer the Conveyed Property to Enron Net Works, a portion of the proceeds of the sale will be allocated to Enron. Moreover, the Debtors filed a notice of proposed allocation (Docket No. 5961) for this transaction. The proposed allocation was approved by the Bankruptcy Court (Docket No. 6453) on September 13, 2002.

- 6506 DoveBid Auction No. 1 (allocation based on ownership interests): The transactions contemplated by this Sale/Settlement Order relate to a series of transactions culminating in the first DoveBid Auction. The relevant documents are the Notice of Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated August 29, 2002 (Docket No. 6228), and the related Notice of Filing of the Settlement Report of DoveBid, Inc. for the Auction concluded September 26, 2002, dated October 28, 2002 (Docket No. 7480), as well as the Amended Notice of Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated September 17, 2002 (Docket No. 6506), and the related Notice of Filing of the Amended Settlement Report of DoveBid, Inc. for the Auction concluded September 26, 2002, dated June, 4 2003 (Docket No. 11033). These documents set forth the allocation of the proceeds from the DoveBid auction and indicate the ownership interests of the entities.
- 6822 Calypso LNG Terminal Project – Tractebel (allocation based on ownership interests): Enron Global LNG, LLC (“EGL”), Calypso Pipeline LLC (“Calypso”), and Enron LNG Marketing LLC (“Enron Marketing”, collectively with EGL and Calypso, the “LNG and Pipeline Debtors”) received authorization to sell certain LNG pipeline assets to Tractebel pursuant to a Purchase and Sale Agreement, annexed to the motion (Docket No. 6216). Exhibit 9.4 to the Purchase and Sale Agreement provides for the allocation of proceeds.
- 7121 Enron Center South (allocation based on ownership interests): The motion (Docket No. 5471) sought authorization for Enron, Smith Street Land Company (“Smith Street”), and Enron Net Works LLC to sell the Enron Center South office building, certain furniture, fixtures and equipment, and related real and personal property and a day care center and related real and personal property. The proceeds from the sale were divided among the movants in the following percentages: Smith Street Land (80.8%); Enron Net Works (16.6%); and Enron Corp. (2.6%) based upon their ownership interests in the assets sold.
- 7231 Beta Stage Mobil Power Unit (allocation based on ownership interests): As set forth in the motion (Docket No. 6565), although the sale of the assets did not directly involve property of the estate, the Sale Transaction affects ENA’s chapter 11 estate in that ENA holds an indirect interest in AMPS through ECTMI. AMPS, a non-debtor affiliate of ENA, was formed by ECT Merchant Investments, Corp.

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(“ECTMI”), a non-debtor wholly owned subsidiary of ENA, and Dispersed Power, LLC (“Dispersed Power”), a non-debtor third party, to engage in the research and development of a mobile power generation unit.

- 7418 Longview Energy (allocation based on order of the Bankruptcy Court): The Sale/Settlement Order provided that proceeds received by ENA for the sale of the Longview Energy project “shall be allocated among ENA and EPMI upon further order of the Court, which order shall be entered by the Court, upon notice and a hearing.” Accordingly, the Debtors filed a Notice of Allocation (Docket No. 10292) for the Longview proceeds. As set forth in Exhibit A to the Notice of Allocation, the Debtors proposed the following allocation of the Purchase Price: \$683,250 to Enron North America Corp. and \$66,750 to Enron Power Marketing, Inc. By separate order (Docket No. 10717), the Bankruptcy Court approved the proposed allocation. The allocation represents a *pro rata* sharing of benefit based on burden of development costs.
- 7563 Black Mountain Resources (allocation based on ownership interests): As set forth in the Order, BMR, a non-debtor, is a Virginia limited liability company. ENA holds 9.999% of the units of BMR and JEDI II holds 9.999% of the units of BMR. Upon the sale of units of BMR, ENA and JEDI II split the proceeds equally. Amounts retained by Enron Capital Management II Limited Partnership and Enron Capital III Limited Partnership after a distribution by JEDI II of the sales proceeds are allocated to such parties according to their ownership interest in JEDI II.
- 7761 DoveBid Auction No. 2 (allocation based on ownership interests): The transactions contemplated by this Sale/Settlement Order relate to a series of transactions culminating in the second DoveBid Auction. The relevant documents are the Notice of Second Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated November 12, 2002 (Docket No. 9283), the Notice of Amended Second Plan of Sale of Certain Surplus Assets by DoveBid, Inc. dated November 22, 2002 (Docket Nos. 8033-8037), the Notice of Sale of York Chillers by DoveBid, Inc. under Second Plan of Sale (Docket No. 8086), the related Notice of Filing of the Settlement Report of DoveBid, Inc. for the Auction Concluded December 5, 2002, dated January 16, 2003 (Docket No. 8749), and the related Notice of Filing of an Amended Settlement Report of DoveBid, Inc. for the Auction Concluded December 5, 2002, dated June 4, 2003 (Docket No. 11034). Proceeds from the sales of items pursuant to this auction known to have been owned by EBS were directed to that entity. All other proceeds were allocated on a *pro rata* basis based on a review of inventory by the Debtors’ personnel immediately prior to the bankruptcy filing.
- 7989 Limbach Facility Services, Inc. (allocation based on order of the Bankruptcy Court): The Sale/Settlement Order provided for the sale of Limbach Facility Services. Subsequent to the entry of the Sale/Settlement Order, the Debtors filed a proposed allocation (Docket No. 10028) as follows: Limbach Company - \$54,181,000, Harper Mechanical Corporation - \$7,162,000, and Williard, Inc. - \$16,983,000, for a total of

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- \$78,325,000. On April 25, 2003, the Bankruptcy Court issued an order (Docket No. 10443) approving the proposed allocation.
- 8195 Cline Development Resources (allocation based on ownership interests): The Sale/Settlement Order authorized and approved (i) the sale of coal-related assets by ENA to Cline Development and Resource Company, (ii) consent by ENA to the sale by JEDI II and ECT Merchant Investments Corp. of certain of the coal-related assets, and (iii) pursuant to Bankruptcy Rule 9019, (a) termination and release agreement and (b) agreement for payments under coal marketing agreements. Allocation is premised on ownership interests with adjustments for certain marketing agreements and guarantees.
- 9453 Benoit #1 Well (allocation based on agreement between the parties): This Notice of Sale pursuant to the *De Minimis* Sale Procedures addresses the disposition of ENA's 21.875% direct working interest in the Benoit #1 Well located in Vermilion Parish, Louisiana. By agreement between ENA and ECTMI Trutta Holdings LP, the proceeds from this transaction, totaling \$112,722, were divided equally.
- 9970 Qwest Settlement (allocation based on ownership interest): The motion (Docket No. 9298) sought the entry of an order approving a settlement between Enron Broadband Services, Inc. ("EBS"), Enron Communications Leasing Corp. ("ECL"), ECI-Texas, L.P. ("ECI-Texas"), ECI-Nevada Corp. ("ECI-Nevada"), Enron Communications Group, Inc. ("Enron Communications"), Qwest Communications Corporation ("Qwest") and, Qwest Communications International, Inc. ("QCI"). The settlement agreement contemplated the transfer of certain assets to Qwest. The proceeds received pursuant to the settlement agreement were allocated and distributed based upon the Debtors' *pro rata* ownership of the assets.
- 10234 Artwork (allocation based on ownership interests): The order authorizing the employment and retention of Phillips Son & Neal Auctions Limited ("Phillips") authorized the sale of certain art work through auction (Docket No. 10234). Thereafter, Phillips sold artwork belonging to Enron and ENA at a series of auctions held on June 11, 2003, October 17, 2003, November 14, 2003 and December 10, 2003. The Auctioneer's Statements of Public Sales sets forth the assets sold and the proceeds of the sales. Proceeds on sales of artwork where the purchasing entity was known were directed to that entity.
- 10522 BMC Software, Inc. Settlement (allocation based on ownership interests): The order approved a settlement agreement between BMC Software, Inc., Enron Broadband Services, LP, and Enron Broadband Services Asia/Pacific Pte Ltd. Pursuant to the Settlement Agreement, BMC agreed to (i) pay EBS L.P. a settlement amount related to the EBS L.P. Master Services Agreement and the associated Broadband Transactions and (ii) pay EBS Asia a settlement amount related to the EBS Asia Settlement Master Services Agreement and the associated Broadband Transactions.

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The allocations were made in accordance with the settlement agreement.

- 10554 Houston Texans Permanent Seat Licenses (allocation based on ownership interests): Proceeds are allocated based upon asserted ownership interest between Enron and ENA. This is a *de minimis* transaction, yielding \$55,150 in proceeds.
- 10591 DoveBid Auction No. 3 (allocation based on ownership interests): The allocation is based upon the Notice of Third Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated February 18, 2003 (Docket No. 9283), the Notice of Amended Third Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated May 6, 2003 (Docket No. 10591), and the Notice of Filing of an Amended Settlement Report of DoveBid, Inc. for the Auction sales Conducted on March 19, 2003 and May 14, 2003, dated July 3, 2003 (Docket No. 11604). Proceeds from the sales of items pursuant to this auction known to have been purchased by EBS were directed to that entity. All other proceeds were allocated on a *pro rata* basis based on a review of inventory by the Debtors' personnel immediately prior to the bankruptcy filing.
- 10617 CGAS Settlement (allocation based on agreement among the parties): The proceeds of this Sale/Settlement Order are subject to allocation by and among JEDI and H125, both non-debtor affiliates of Enron Corp. The order authorizing the sale of the common stock of CGAS pursuant to the Purchase Agreement authorized Enron Corp.'s approval of such sale, by and through its subsidiaries and affiliates. Further, such proceeds, currently being held in escrow, are subject to a dispute with certain third-parties holding claims against JEDI and H125 arising under applicable, non-bankruptcy law. Accordingly, the proposed resolution of such disputes will result in a significant portion of the proceeds being distributed to such creditors with any remaining funds being allocated entirely to Enron.
- 10965 Sandhill Energy Center Call Option Sale (allocation based on agreement among the parties): The sale was made pursuant to an Order, dated March 29, 2002, approving certain procedures for the sale of surplus assets (Docket No. 2536). The notice of sale (Docket No. 10965) gives notice of the sale of the right to call on 100 megawatts of electric energy from the Sandhill Energy Center. By agreement among the parties, NEPCO will receive \$12,500 of the purchase price as part of a settlement between NEPCO and Sandhill. ENA will receive the remainder of the purchase price.
- 11236 DoveBid Auction No. 5 (allocation based on ownership interests): Proceeds on sales of items known to have been owned by EBS were directed to that entity. All other proceeds were booked on a *pro rata* allocation based on headcounts of personnel immediately prior to the bankruptcy filing. Proceeds were identified in the Notice of Fifth Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated June 16, 2003 (Docket No. 11236) and the Notice of Filing of the Settlement Report of DoveBid, Inc. for the Auction, concluded July 16, 2003, dated September 19, 2003 (Docket No. 12768).

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- 11457 Indian Mesa Drilling Rights (allocation is based on ownership interests): The Debtors filed a Notice of Sale pursuant to the *de minimis* sales procedures, indicating their intent to sell the entire remaining interest owned by Westwin Energy I, LP, a non-debtor limited partnership (“Westwin”) in the right to drill for oil and gas on the Indian Mesa property. ECTMI, a Debtor, owns 44.1% of Westwin. The proceeds, totaling \$112,300, were allocated equally between ECTMI and JEDI II.
- 11660 Data Access, Telecommunications and Quality of Service Patent & Patent Applications (allocation is based on ownership interests): The proceeds from this Sale/Settlement Order are allocated among EBS, Modulus Technologies, Inc., a wholly owned subsidiary of EBS, and Enron WarpSpeed Services, Inc., a wholly owned subsidiary of Enron based on ownership interests. The assets are seven issued United States patents, six pending applications and foreign counterparts thereof related to data access, telecommunications, and quality of service activities, as set forth in the agreement, which is “Exhibit A” to the motion approving this transaction (Docket No. 11122).
- 12131 Pemex Projects (allocation based on order of the Bankruptcy Court): The proceeds from this Settlement are allocated among Enron Equipment Procurement Co. (“EEPC”), Enron Power Construction Co. (“EPPC”), and Enron Power Corp. (“EPC”). As set forth in the Notice of Proposed Use and Allocation, dated August 20, 2003 (Docket No. 12367), the Enron Entities anticipated a total of \$18,200,000 from the settlement. The estimated net proceeds available for allocation (\$17,172,851.18) were calculated by subtracting the CAByL expenses (\$1,027,148.82) from the estimated net proceeds (\$18,200,000). The proposed allocation of net proceeds was derived by taking the gross accounts receivable balance of each Enron Entity and dividing by the aggregate gross accounts receivable balances of the Enron Entities. As a result, the net proceeds were allocated as follows: EEPC (87%), EPCC (11.74%) and EPC (1.2%). The Bankruptcy Court approved the Debtors’ proposed allocation (Docket No. 13969).
- 12146 Bonne Terre Exploration (allocation based on order of the Bankruptcy Court): As set forth in the motion approving the sale (Docket No. 11730), Bonne Terre Exploration Company, L.L.C. (“BTEC”), a non-debtor Delaware limited liability company, was formed as a joint venture between Enron and certain of its affiliates, to the extent of 62.5% of the membership interests, and BT Management (a subsidiary of SGA), to the extent of 37.5% of the membership interests. BT Management was the managing member of BTEC. Enron and certain of its affiliates formed BT Exploration by transferring their 62.5% membership interest in BTEC and their interest in certain of BTEC’s assets to BT Exploration, in exchange for 100% of the membership interests in BT Exploration. BT Resources LLC (“BTR”) owned 100% of the issued and outstanding membership interests in BT Exploration. The equity interests in BTR are held by its two members: (i) JEDI II, a Delaware limited partnership to the extent of 75% of the issued and outstanding membership interests, and (ii) ECTMI Trutta Holdings LP (“Trutta”), a Delaware limited partnership, to the extent of 25% of the

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issued and outstanding membership interests in BTR. The order issued in connection with the motion approved the allocation. Amounts retained by Enron Capital Management II Limited Partnership and Enron Capital III Limited Partnership after a distribution by JEDI II of the sales proceeds are allocated to such parties according to their ownership interest in JEDI II.

- 12152 Shell Gas (allocation based on Order of the Bankruptcy Court): The motion (Docket No. 11503) sought the entry of an order approving a compromise and settlement between Enron South America LLC (“ESA”), Enron do Brazil Holdings Ltd. (“EDBH”), Enron Brazil Power Holdings I Ltd. (“EBPH”) and certain Shell Gas B.V. affiliates. The proceeds received pursuant to the Settlement Agreement, which was annexed to the motion as “Exhibit A,” were allocated and distributed as follows: (i) \$1,000,000 for the benefit of the chapter 11 estate of EDBH, (ii) \$4,500,000 for the benefit of the chapter 11 estate of EBPH, and (iii) \$10,000,000 for the benefit of the chapter 11 estate of ESA. As the Settlement Agreement included the above allocation, the allocation was approved by order of the Bankruptcy Court.
- 12306 DoveBid Auction No. 7 (allocation based on ownership interests): Proceeds from sales of items known to have been owned by EBS were directed to that entity. All other proceeds were booked on a *pro rata* allocation based on headcounts of personnel immediately prior to the bankruptcy filing. Proceeds were identified in the Notice of Seventh Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated July 21, 2003 (Docket #11865), Notice of Amended Seventh Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated August 19, 2003 (Docket No. 12306), and Notice of Filing of the Settlement Report of DoveBid, Inc. for the Auction Concluded on August 19, 2003, dated November 24, 2003 (Docket No. 14459).
- 13268 East Sour Lake Exploration (allocation based on agreement among the parties): The motion (Docket No. 12873) sought the entry of a Sale Order (Docket No. 13268) approving a sale and assignment of the assets of East Sour Lake Exploration and Production, L.P. (“ESL E&P”). Although Enron Corp. is the ultimate owner of ESL E&P, there are unresolved issues regarding whether such ownership devolves from Enron Corp.’s ownership of Whitewing Associates L.P. (“Whitewing”) or ENA. The proceeds have been allocated equally to ENA and Trutta.
- 14168 Papiers Stadacona Ltée and St. Aurelie Timberlands Co., Ltd. (allocation set forth in the Plan): The allocation is based on Section 2.1(b)(iii) of the Plan, which provides that, for purposes of calculating the Distributive Assets of Enron and ENA, proceeds received in connection with the sale or contribution of Papiers Stadacona Ltée. shall be distributed 50% to ENE and 50% to Enron, net of the payment of third-party obligations. The amount of proceeds available for distribution remains subject to dispute.

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- 14383 ServiceCo Holdings, Inc. (allocation is based on agreement among the parties): The interrelationships between the parties sharing the allocation of these proceeds is set forth in the motion (Docket 14073). Specifically, the motion describes how (i) EESH contributed certain facilities-service businesses and \$15 million for 85.8% of the shares of ServiceCo, (ii) the Ontario Teachers' Pension Plan Board contributed \$30 million and received 5.3% of the shares of ServiceCo, and (iii) a group of accredited investors (the "FX Holders") of FieldCentrix, Inc. ("FX") contributed 98.7% of FX in return for 8.9% of the shares of ServiceCo. EESH subsequently monetized approximately 5.07% of its interest (or 4.35% of ServiceCo) through a sale to Pyramid I Asset, LLC, a non-debtor, special purpose entity, for \$25 million. The \$17,996,993 split among the entities (other than EES Service Holdings, Inc.) is based on an April 2004 tax basis, and the \$2,382,917 represents a note repayment to EES Service Holdings, Inc. The entities receiving the \$17,996,993 all roll up under EESH.
- 15102 Cypress Assets - Weeks Island and Lakeside Wells (allocation based on agreement among the parties): Pursuant to the Sale/Settlement Order, ENA was authorized to enter into that certain "Escrow Agreement" and, upon receipt of the Net Proceeds, to deposit the Net Proceeds and the Post-Petition Distributions into the escrow account established thereby until (i) full and final resolution of the claims of ENA and Trutta and/or its interest holders (including, without limitation, Whitewing) have to the Escrow Funds, the Pre-Petition Distributions, and the Non-Escrowed Pre-Petition Funds, pursuant to an order of the Bankruptcy Court or by agreement of all the parties and the Creditors' Committee, and (ii) entry of a further order of the Court regarding any distribution of the Escrow Funds. The proceeds have been allocated equally to ENA and Trutta.
- 16376 Mariner Energy LLC and MEI Acquisitions LLC Merger (allocation based on Order of the Bankruptcy Court): The Sale/Settlement Order approved the Motion (Docket No. 15798) containing the proposed allocation. As outlined in the Motion, the Gross Merger Consideration will be applied as follows: (i) approximately \$192.8 million (plus accrued interest from December 31, 2003 to Closing) will be escrowed to satisfy the Trutta Term Loan, (ii) \$8 million (the "Hold-Back Escrow Amount") will be escrowed for the benefit of the Parent Indemnified Parties in accordance with the terms of the Hold-Back Escrow Agreement, (iii) approximately \$4.3 million will be escrowed for the benefit of the holders of the Warrants, (iv) approximately \$2.8 million will be paid to the Minority Shareholders, (v) either (A) the Project Company Note will be issued to JEDI (or to another person identified in writing by JEDI to Parent prior to Closing), the principal amount of which may be offset against certain of JEDI's and/or Enron's indemnification obligations under the Agreement or (B) at the election of JEDI, \$12.32 million of deferred compensation will be payable by the Project Company to JEDI on the second anniversary of the Closing Date, which amount may be offset against certain of JEDI's and/or Enron's indemnification obligations under the Agreement, (vi) the Project Company will assign the ENA

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Receivable to JEDI, and (vii) approximately \$51.3 million will be paid to JEDI.

- 16530 Artwork (allocation based on ownership interests): Proceeds were derived from a public sale of certain of the Debtors' fine and decorative art and distributed accordingly. Proceeds on sales of artwork where the purchasing entity was known were directed to that entity. Based on the known ownership, a model was developed for allocating proceeds on sales of works where the purchasing entity was unknown. The approximate percentage allocations for unknown works is: 60% - Enron, 40% - ENA and less than 1% - EESI.
- 17625 Offshore Power (allocation based on Order of the Bankruptcy Court): The initial proposed allocation is set forth in Schedule 2 to Exhibit B to the Original Motion (Docket No. 19601). The Settlement Agreement/Purchase Agreement, as detailed in the Motion (Docket No. 16761) and approved by the Order (Docket No. 17625), required Overseas Private Investment Corporation to pay \$400,000 to Offshore Power Production C.V. as full settlement for the Claim and required each of the two purchasers to pay to Atlantic India Holdings Ltd. ("AIHL") \$10,000,000, for a total of \$20,400,000. The Debtors later filed an amended motion for an order authorizing and approving the distribution of proceeds from the sale of the partnership interests in Offshore Power Production C.V. The Amended Allocation Motion (Docket No. 19632) reflected (i) an increase in the aggregate amount of distributions to creditors of AIHL from \$17.5 million to approximately \$18.25 million, and (ii) associated changes to the *pro rata* distribution amounts. The amended allocation is set forth in Schedule 2 to Exhibit B to the Amended Motion. The Order (Docket No. 20209) approved the amended allocation and distribution as follows: \$222,731.86 to Enron India LLC, \$597.51 to Travamark Two BV, \$13,257.70 to Enron Corp., \$18,013,412.93 to Enron Development Funding Ltd., \$1,750,000 to AIHL (retained for administrative expenses associated with it and its subsidiaries), and \$400,000 to Offshore Power Production C.V.
- 17928 Enron Wind - Greek Project Companies Receivables (allocation based on agreement among the parties): The Sale/Settlement Order authorized and approved a settlement agreement and mutual release by and between Enron Wind Energy Systems LLC and Aeolos S.A. and Iweco Megali Vrissi S.A., the sale of certain receivables, and settlement of certain intercompany claims. The related group of transactions included the sale by Enron Wind Development Holdings B.V. ("EWDH") of the whole of the issued shares in Crete Hellas Holdings BV ("CHH"); the assignment, for valuable consideration, by certain Enron companies to the purchaser of the shares in CHH of debts payable by CHH and its two subsidiaries (Aelos S.A. and Megali Vrissi S.A.) to those assignors - the amount of consideration payable to each of the assignors was based on a determination of the fair market value of the debt being assigned; and the "crystallization" by CHH's subsidiaries of claims that they had against Enron Wind Energy Systems LLC ("EWES") under agreements for the supply of turbines, the assignment of those crystallized claims to certain Enron companies and the termination of further liability under the relevant turbine purchase

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agreements. The allocation of proceeds represents a conversion (from Euros into US Dollars) of the amounts payable to EWDH and each of the assignors under the share sale agreement in respect of the sale of shares and assignment of debts. In Euros, those amounts were (i) €275,000 payable to EWDH, (ii) €2,007 payable to Enron Wind Corp Holdings B.V., (iii) €1,883,419 payable to Enron Wind LLC, (iv) €56,539 payable to Enron Wind Systems LLC, (v) €1,950,798 payable to Enron Wind Development LLC, €82,078 payable to Enron Wind International Holding LLC and (vi) €5,150 payable to Enron Wind Hellas Operation and Maintenance Services SA. The amounts are further adjusted to account for a contribution which EWDH was required to make for certain costs incurred by the buyer which reduced the amount which would otherwise have been payable to EWDH.

18067 LJM2 and LJM2 Trust Settlement (allocation based on provision of the Plan and agreement among the parties): Enron, on its own behalf and on behalf of certain affiliates, filed an unliquidated claim in the bankruptcy of LJM2 Co-Investment L.P. (“LJM2”), the basis for which included certain alleged preferential/avoidable payments which were made to various LJM2 entities. Upon objection by LJM2 to the claim, the LJM2 bankruptcy court converted the contested matter regarding the claim to an adversary proceeding and directed Enron to replead its claims with specificity through a complaint. Enron filed a complaint on October 17, 2003 (the “Adversary Proceeding”) seeking certain allowed claims against LJM2 relating to certain transactions with LJM2 pursuant to sections 544, 548(a)(1) and 548(a)(1)(B) of the Bankruptcy Code. Pursuant to a Settlement Agreement, dated as of March 22, 2004 (the “Settlement Agreement”) among Enron, ENA and the LJM2 Creditors’ Liquidation Trust (the “LJM2 Trust”) on its own behalf and on behalf of LJM2, the parties resolved the Adversary Proceeding and agreed, among other matters, that Enron was entitled to an allowed claim of \$110,000,000. in the LJM2 Trust (the “Allowed Enron Claim”). ENA’s proportion of the Allowed Enron Claim is 12.5% based on the fact that (i) of the preferential/avoidable payments that formed the basis of the Adversary Proceeding, 25% of the total payments were made by ENA and (ii) the court order approving the Settlement Agreement (Docket No. 18067) provided that distributions on account of the Allowed Enron Claim shall be allocated between Enron and ENA as provided in Section 28.1 of the Plan. The remaining 87.5% has been allocated to Enron.

18685 Entrada Energy Ventures (allocation based on Order of the Bankruptcy Court): Pursuant to the Purchase Agreement, as outlined in the Motion (Docket No. 18050), the Initial Purchase Price, subject to certain adjustments as provided in Section 3.3 of the Purchase Agreement, shall be paid 50% to JEDI II and 50% to Trutta. The Order issued by the Bankruptcy Court (Docket No. 18685) approved the proposed allocation. The allocation is based on ownership interests with certain adjustments, including an adjustment for a swap obligation between Entrada Energy Ventures, LLC and Enron North America Corp. Amounts retained by Enron Capital Management II Limited Partnership and Enron Capital III Limited Partnership after a distribution by JEDI II of the sales proceeds are allocated to such parties according to

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their ownership interest in JEDI II.

- 19058 DoveBid Auction No. 10 (allocation based on ownership interests): Proceeds from sales of items known to have been owned by EBS were directed to that entity. All other proceeds were booked on a *pro rata* allocation based on headcounts of personnel immediately prior to the bankruptcy filing. Proceeds were identified in the Notice of Tenth Plan of Sale of Certain Surplus Assets by DoveBid, Inc., dated June 10, 2003 (Docket No. 19058).
- 19338 Cypress Assets - License to Seismic Dataset (allocation based on agreement among the parties): Proceeds were derived from a sale of Surplus Assets by ENA and deposited into an escrow account established pursuant to an order of the Bankruptcy Court, dated December 30, 2003, authorizing ENA to deposit the sales proceeds into a segregated account pending full and final resolution of the respective claims of ENA and Trutta. The proceeds have been allocated equally to ENA and Trutta.
- 19874 Boulder Power, LLC (allocation based on ownership interests): The transaction included the sale and assignment of the JEDI II \$5.82 Million Term Note, the ENA \$5.82 Million Term Note, the Revolving Notes, the Loan Agreement, the Option Interest and related assets, pursuant to the Purchase and Sale Agreement, dated as of June 10, 2004 among ECTMI Trutta Holdings L.P. and Joint Energy Development Investments II Limited Partnership. The allocation is based on the parties' respective ownership interests. Amounts retained by Enron Capital Management II Limited Partnership and Enron Capital III Limited Partnership after a distribution by JEDI II of the sales proceeds are allocated to such parties according to their ownership interest in JEDI II.
- 21115 Bammel Structure (allocation based on agreement among the parties): The Sale/Settlement Order authorized Enron, ENA, ENA Asset Holdings L.P., and BAM Lease Company to enter into a Settlement Agreement with the AEP Parties and to (i) assign, transfer, convey and deliver to the AEP Designees all of the Debtors' current and future legal, equitable and beneficial right, title and interest in certain assets; (ii) assume certain contracts; (iii) assume and assign certain leases; (iv) reject the POPS Software License Agreement and (v) enter into the new POPS Software License Agreement. Proceeds were allocated by agreement among Enron and its affiliates based upon the fair market value of the assets sold.