Appendix C: Estimated Assets, Claims and Distributions

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A. Introduction

The schedules set forth below reflect the estimated assets and claims of each of the Debtors, as well as the estimated Creditor recoveries under the Plan. Among other things, this information is provided to facilitate parties in interest in their analysis and understanding of (i) the Debtors' estates, (ii) the global compromise incorporated into the Plan, and (iii) the distributions proposed to be made pursuant to the Plan. The estimates and the underlying projections and assumptions are highly speculative and based upon information available at the time that this analysis was prepared. **Actual results may vary materially from those reflected herein.** Further, the summary information reflected herein is qualified in its entirety by reference to the full text of the Plan and Disclosure Statement.

More specifically, the schedules were derived from the Distribution Model, which is a complex and customized software program utilized to synthesize estimates and projections regarding assets and liabilities, as well as to calculate Creditor recoveries under the Plan depending upon numerous variables and assumptions. The Distribution Model was used to generate the schedules and to summarize therein, on a Debtor-by-Debtor basis, the estimated value of assets held by each Debtor, estimated Allowed Claims asserted against each Debtor, and the estimated Creditor recoveries under the Plan. Refer to Section I.D., "Assets, Claims and Distributions" for additional information on the Distribution Model.

In addition, the Board appointed a Disclosure Statement committee whose responsibilities included internal due diligence of the Disclosure Statement, including Appendix C. The Disclosure Statement committee appointed a due diligence team from the ENE accounting and control organization. The diligence team confirmed data inputs to the Distribution Model, including asset values, claims, and operating and administrative costs, and that the subsequent data outputs are correctly disclosed in this Disclosure Statement.

B. Variance

The Debtors have prepared the projections incorporated into the schedules based on certain assumptions that they believe are reasonable under the circumstances. These assumptions are described below. The projections have not been compiled or examined by independent accountants. The Debtors make no representations regarding the accuracy of the projections or any ability to achieve forecasted results. Many of the assumptions underlying the projections are subject to significant uncertainties. Inevitably, some assumptions will not materialize, and unanticipated events and circumstances may affect the ultimate financial results. **Therefore, the actual results achieved may vary from the forecasts, and the variations may be material.** In evaluating the Plan, Creditors are urged to examine carefully all of the assumptions underlying the financial projections.

If the estimated value of assets (including, but not limited to, estimates of available Creditor Cash, recoveries on the Remaining Assets, and the valuation of the stock in PGE, CrossCountry and Prisma to be distributed to Creditors) set forth herein ultimately vary significantly from actual results, then actual Creditor recoveries will vary significantly as well. Similarly, as the estimated value of assets are forward-looking statements based upon information available to the Debtors, the actual results may vary significantly. Refer to Section XIV.C., "Variance from Valuations, Estimates and Projections" for additional information.

a. Remaining Assets. With respect to the Remaining Assets, the estimated recoveries, valuations and projections are based, in part, on estimated proceeds generated by a sale or other disposition of substantially all of these assets. Many of these assets have been on the market or the subject of inquiries since the Initial Petition Date, but have not been sold for a variety of reasons, including, but not limited to, (i) poor market conditions, and (ii) the need to resolve complex ownership issues, pending litigation or government investigations, tax issues, and consent issues. In some cases, the Reorganized Debtors will be attempting to sell non-controlling financial interests for which a limited market exists. Due to the inherent uncertainties associated with selling these assets as a result of the issues identified above, there can be no assurance that these assets will be sold at presently estimated prices or at presently estimated times, if at all. Similarly, the recoveries of the Debtors (or the Reorganized Debtors, as the case may be) against counterparties on trading contracts are dependent on the creditworthiness and ability to pay of the counterparties.

b. Creditor Cash. The inability to sell or otherwise convert the Remaining Assets to cash may materially impact, among other things, the value of the Plan Currency. As a result of the foregoing, the Creditor Cash available for distribution as a result of liquidation of the Remaining Assets may be impacted.

c. Operating Entities Generally. Estimates of value do not purport to be appraisals nor do they necessarily reflect the values that may be realized if assets are sold. The estimates of value represent hypothetical equity values assuming the implementation of each of the Operating Entities' business plans, as well as other significant assumptions. Such estimates were developed solely for purposes of formulating and negotiating the Plan and analyzing the projected recoveries thereunder. Any estimated equity value is highly dependent upon achieving the future financial results set forth in the projections for each of the Operating Entities, as well as the realization of certain other assumptions that are not guaranteed.

The valuations of each of the Operating Entities set forth herein represent estimated values and do not necessarily reflect values that could be attainable in public or private markets for the Operating Entities or their constituent assets. The equity value ascribed in the analysis does not purport to be an estimate of the market value of stock to be distributed pursuant to the Plan. Such trading value, if any, may be materially different from the equity value associated with the valuation analysis.

d. PGE. As discussed in Section VIII.A.12., "Potential Sale of PGE" of the Disclosure Statement, ENE has entered into a purchase agreement to sell PGE to Oregon Electric. There can be no assurances that this sale will be approved by the Bankruptcy Court or that it will close. If the sale does in fact close or the common stock of PGE is sold pursuant to another purchase agreement, then the net proceeds will be distributed to Creditors in the form of Creditor Cash. If the sale does not close and PGE is not sold to another purchaser, then PGE Common Stock will be distributed to Creditors pursuant to the Plan. It should be noted that PGE operates in a heavily regulated industry and the valuation of PGE set forth herein assumes that the current regulatory environment remains unchanged. Changes to the current regulatory environment may have a material adverse impact on PGE's actual results. Refer to Section XIV., "Risk Factors and Other Factors to be Considered," as well as Section VIII., "Portland General Electric Company," for further discussion on these and other risks attendant with PGE and the electric utility industry.

e. CrossCountry. The valuation of CrossCountry set forth herein assumes certain levels of rates for the transportation of natural gas as set by FERC. Such rates are highly regulated and subject to periodic changes. There is no guarantee that the current rate levels will not change materially in the future or will provide adequate reimbursement for the services provided by CrossCountry and its subsidiaries. Any such changes are entirely beyond CrossCountry's control and may have a material adverse impact on actual results. Further, CrossCountry operates in a heavily regulated industry. In the ordinary course of its business, CrossCountry is subject regularly to inquiries, investigations and audits by federal and state agencies that oversee various natural gas pipeline regulations. Changes to the current regulatory environment may have a material adverse impact on CrossCountry's actual results. Refer to Section XIV., "Risk Factors and Other Factors to be Considered," as well as Section IX., "CrossCountry," for further discussion on these and other risks attendant with CrossCountry and the natural gas pipeline industry.

f. Prisma. The valuation of Prisma set forth herein assumes that all assets contemplated for transfer to Prisma are in fact transferred. The valuation further assumes that, subject to appropriate offsets, the assets to be transferred to Prisma do not include any material prepetition intercompany obligations of the Debtors. If for any reason one or more assets are not transferred to Prisma, or one or more additional assets are transferred to Prisma, then the value could fluctuate materially. In addition, the valuation of Prisma set forth herein assumes certain levels of tariffs or rates of return for the constituent assets. Such rates are highly regulated, subject to periodic changes, and in certain circumstances are the outcome of political processes in the subject jurisdictions. There is no guarantee that the current rate levels will not change materially in the future or will provide adequate reimbursement for the services provided by Prisma and its subsidiaries. Any such changes are entirely beyond Prisma's control and may have a material adverse impact on actual results. Further, as Prisma operates primarily in foreign jurisdictions, such political processes often lead to greater volatility in regulatory outcomes than might occur in the United States. Additionally, operations in the emerging markets are generally subject to greater risk of global economic slowdown, political uncertainty, currency devaluation, exchange controls and the ability to enforce and

defend legal and contractual rights than are domestic companies. Such risk factors may also have a material adverse impact on Prisma's actual results. Refer to Section XIV., "Risk Factors and Other Factors to be Considered," as well as Section X., "Prisma Energy International Inc.," for further discussion on these and other risks attendant with Prisma and the industries in which it is involved.

C. Assumptions.

The following are the significant assumptions and limiting conditions utilized in preparation of the estimates:

1. Under the global compromise embodied in the Plan, except with respect to the Portland Debtors and as modified with respect to guaranty claims, subject to the satisfaction of certain conditions contained in the Plan regarding acceptance of the Plan, distributions of Plan Currency are calculated based upon 70% of the recovery that Allowed General Unsecured Claims would receive on a separate Debtor-by-Debtor basis (*i.e.*, on a stand-alone basis) and 30% of the recovery Allowed General Unsecured Claims would receive if all of the Debtors, other than the Portland Debtors, were substantively consolidated (*i.e.*, on a substantive consolidation basis). Assuming the holders of allowed claims in a class of guaranty claims affirmatively vote on the Plan such that the class would be deemed to accept the Plan in accordance with section 1126 of the Bankruptcy Code, for purposes of the 30% or substantive consolidation scenario, claims against Debtors for guaranties of the liabilities of other Debtors are calculated assuming that 50% of each guaranty Claim were allowed. The Portland Debtors are excluded from the 30/70 compromise incorporated into the Plan and, thus, neither their assets nor their claims are included in the calculation of claims using the 30/70 formula. Refer to Section I.B.2., "Global Compromise Embodied in the Plan," for additional information regarding the global compromise.

2. Under the global compromise, except with respect to the Portland Debtors, Debtors holding Allowed Intercompany Claims (*i.e.*, accounts and notes owed by one Debtor to another Debtor) will receive 70% of the distribution such Debtor would receive if the Debtors were not substantively consolidated. As the 30% scenario is based on the hypothetical substantive consolidation of all Debtors, no distribution is made on Intercompany Claims, other than with respect to the Portland Debtors, under this scenario. All other potential inter-Debtor remedies, such as the potential disallowance, subordination, or re-characterization of Intercompany Claims, and certain affirmative claims or causes of action against any other Debtor, will be waived. These waivers were negotiated as an integral part of the global compromise in order to ensure that the efficient resolution of these Chapter 11 Cases would not be jeopardized by ongoing inter-estate disputes. These waivers will not affect, however, the Debtors' ability to pursue third parties (including non-Debtor affiliates) on

any claims, causes of action, or challenges available to any of the Debtors in the absence of substantive consolidation. Refer to Section I.B.2.c., "Intercompany Claims," for additional information regarding the global compromise as it relates to intercompany claims.

3. As noted above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. For illustrative purposes and to facilitate parties in interest in their analysis and understanding of the Debtors' estates and the global compromise, the schedules set forth below reflect assets, claims and value allocations calculated assuming various substantive consolidation scenarios. Specifically, Appendix C-I details the assets, claims and value allocations for each of the 180 Debtors on a stand-alone basis if there were no substantive consolidation. Appendix C-II reflects the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were 100% substantively consolidated, all classes of guaranty claims accept the Plan in accordance with section 1126 of the Bankruptcy Code, and the compromise regarding guaranty claims were recognized. Appendix C-III shows 100% substantive consolidation of all of the Debtors (other than the Portland Debtors) assuming that no class of guaranty claims votes to accept the Plan and all classes of guaranty claims are deemed to reject the Plan in accordance with section 1126 of the Bankruptcy Code and the compromise on guaranty claims is not recognized.

4. Third-party recoveries under the Plan's 30/70 global compromise can be calculated by multiplying the distributions in Appendix C-I by 70% and adding to such amount the distributions in Schedule C-II multiplied by 30%. The amounts reflected in C-II for Guaranty Obligations will equal approximately 50% of the sum of the amounts reflected in C-I for Guaranty Obligations. However, due to the treatment of Intercompany Claims and the difference in the netting of intercompany balances between the Stand-Alone Scenario and the Modified Substantive Consolidation Scenario, such amounts may not equal to exactly 50%.

5. Appendix C-I includes a chart at the top of each schedule comparing the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims to both (a) the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated, all classes of guaranty claims accept the Plan in accordance with section 1126 of the Bankruptcy Code, and the compromise regarding guaranty claims is recognized and (b) the estimated recovery percentages in the event that none of the Debtors is substantively consolidated.

6. In the Modified Substantive Consolidation Scenario, the consolidated Debtors have a number of payables to non-Debtor affiliates. In Appendix C-II these amounts are reflected on the line captioned

"Intercompany Payables Pre-Petition." In many such instances, some or all of the value that the consolidated Debtors distribute will return to the consolidated estate through intercompany equity or debt interests. As a result, the amounts reflected as "Debtors' Assets" and "Claims Against and Equity in Debtors" in Appendix C-II are "grossed up" by the distribution and recovery of such amounts. Such amounts reflect the redistribution of value throughout the Debtors' capital structure, but are not new value available for third-party creditors.

7. On each of the schedules, the column for "Face" represents the full face amount of claims against the Debtor, including intercompany claims. Refer to Appendix N for more information regarding intercompany value flow analysis in the stand-alone scenario.

8. On Appendix C-I, the column for "Stand-Alone Value" represents the amount the Debtor would pay on those claims if there were no substantive consolidation.

9. On Appendix C-II, the column for "Mod. SubCon Value" represents the amount Debtors would pay on those claims if all Debtors (excluding the Portland Debtors) were substantively consolidated, and the compromise regarding guaranty claims were recognized.

10. On Appendix C-III, the column for "Appendix C-III Value" represents the amount Debtors would pay on those claims if all Debtors (excluding the Portland Debtors) were substantively consolidated, the compromise regarding guaranty claims were not recognized and guaranty claims were extinguished as a result of the substantive consolidation.

11. On Appendix C-I, all intercompany claims (debtor to debtor and debtor to non-debtor) are reflected at the full estimated amount and are assumed to be *pari passu* with third-party general unsecured claims except where otherwise specified by applicable transaction documents. For a complete listing of Allowed Intercompany Claims (debtor to debtor only) pursuant to the Plan, refer to Exhibit F to the Plan. It should be noted that Exhibit F aggregates Intercompany Claims whereas the line item entries on Appendix C-I are not always aggregated. Moreover, Intercompany Claims reflected on Appendix C-I may include estimates as a result of rejection damages, third-party settlements involving two or more Debtors, and related matters. Such estimates are subject to change. Accordingly, there are differences between Appendix C-I and Exhibit F to the Plan.

12. On Appendices C-II and C-III, where intercompany claims existed between substantively consolidated Debtors, such claims were assumed to be eliminated as a result of the substantive consolidation. Further, in Appendices C-II and C-III, where there existed both prepetition receivables and prepetition payables between a single non-substantively

consolidated affiliate and two or more consolidated Debtors, such receivables and payables are presented on a net basis with the consolidated Debtors as a whole. In contrast, debtor to non-debtor obligations are assumed to be *pari passu* with third-party general unsecured claims except where otherwise specified by applicable transaction documents.

13. On Appendix C-I, it is assumed that Allowed Guaranty Claims are treated *pari passu* with other third-party general unsecured claims of Enron Corp.

14. On Appendix C-II, it is assumed that each class has voted to accept the Plan and thus is entitled to payment under the global compromise of 50% of each Allowed Guaranty Claim.

15. With the exception of Intercompany Claims (including, but not limited to, Claims for rejection damages (if any)), an additional feature of the global compromise is the waiver and release of intercompany causes of action between Debtors. Accordingly, Appendices C-II and C-III do not reflect these causes of actions (if any) held by one Debtor against one or more of the other Debtors.

16. The stand-alone figures on Appendix C-I reflect the settlement of issues regarding the ownership of certain assets by ENE and ENA.

17. Estimated recoveries are set forth below for different classifications and types of claims. As noted elsewhere, the estimated assets do not include any recovery on pending or anticipated litigation. Consistent with this approach, the amounts reflected assume the right of setoff for prepetition mutual debts between counterparties or intercompany accounts. In cases where master netting agreements existed addressing setoff rights, the amounts reflect the impact of those agreements. This is done for presentation purposes only. The Debtors reserve all rights to challenge the enforceability and effectiveness of such agreements. If Debtors are successful in any litigation challenging such agreements, this could have a material impact on actual amounts recovered. To the extent that an individual Creditor is entitled to satisfy all or a portion of such Creditors' Claim through any additional setoff, offset or recoupment approved by the Court, such Creditor's recovery may be higher than reflected herein.

18. Since the Initial Petition Date, the Debtors have and will continue to allocate overhead expenses pursuant to the Overhead Allocation Formula Order up to the Confirmation Date. As provided for in the Plan, it is anticipated that after the Confirmation Date, the Debtors will modify the methodology in order to allocate overhead based upon post-confirmation activities. The Debtors anticipate that the primary post-confirmation activities will be (i) evaluation and resolution of Claims; (ii) liquidation and disposal of Remaining Assets; and (iii) litigation and investigations. The proposed post-confirmation overhead allocation methodology will use

number of Claims, value of Claims, and expected proceeds from asset dispositions as the primary allocation factors. The estimates set forth below allocate overhead expenses pursuant to the Overhead Allocation Formula Order up to the Confirmation Date and allocate post-confirmation overhead expenses based on the Debtors' currently contemplated preliminary post-confirmation allocation formula.

The Debtors intend to provide a detailed description of the proposed post-confirmation overhead allocation methodology to the Creditors' Committee and the ENA Examiner prior to seeking Bankruptcy Court approval of the methodology. On or before the Ballot Date, the Debtors will file a motion with the Bankruptcy Court with respect to the proposed methodology. It is expected that the Bankruptcy Court will enter an order with respect to the overhead allocation in connection with the entry of the Confirmation Order. Except as provided in such order, all other provisions of the Bankruptcy Court's orders, dated February 25, 2002, November 21, 2002 and November 25, 2002, will remain in full force and effect.

19. Except with respect to the Portland Debtors, the Plan General Unsecured Recovery Percentage set forth in Appendices C-I through C-III is the weighted average of recoveries based on the global compromise (*i.e.*, 70% of the unsecured recovery percentage calculated for each Debtor on a stand-alone basis and 30% of the unsecured recovery percentage calculated on a basis of the Debtors being substantively consolidated). In the stand-alone scenario in Appendix C-I, unfunded Estimated Administrative Costs at administratively insolvent Debtors related to third-party liabilities including overhead and professional fees were included in the Estimated Administrative Costs of administratively solvent Debtors. It should be noted that the actual allocation of these unfunded Estimated Administrative costs may be different based on the post-confirmation overhead allocation methodologies ultimately approved by the Court.

20. In conjunction with formulating the Plan, Blackstone and the Debtors derived the valuations set forth in the Disclosure Statement for PGE, CrossCountry and Prisma. There can be no assurance that the stock or other equity (if distributed) of PGE, CrossCountry or Prisma will trade at the value estimated or that the stock or other equity (if sold) of PGE, CrossCountry or Prisma will sell for the values reflected. However, distributions will be calculated and made under the Plan as though the values assigned herein are the actual values of the underlying assets. Refer to Section VIII.B., "Historical Financials, Projections and Valuation," Section IX.C., "Historical Financials, Projections and Valuation," Section X., "Prisma Energy International Inc.," and Section XIV., "Risk Factors and Other Factors to be Considered" for additional information regarding the valuations.

21. The value of other assets, excluding receivables from Debtor and non-Debtor affiliates and investments in subsidiaries, is based upon a combination of (a) offers received from third parties and (b) internal valuations. Internal valuations are based upon discounted cash flow and comparable company analyses and utilize operating projections developed by the Debtors, their Affiliates, and their advisors. These internal valuations have been compared against offers received from third parties, if available. Discount rates and other assumptions pertaining to the valuation methodologies were developed by the Debtors, their Affiliates, and their advisors. Assets are included as such for particular Debtors based solely on the books and records of the Debtors and their Affiliates, unless otherwise modified by order of the Bankruptcy Court or the Plan. Certain assets reflected on the books and records of Debtors and their Affiliates are subject to significant uncertainty and, potentially, litigation, and recoveries may change dramatically depending on the resolution of such issues. Actual distributions under the Plan will be made based upon the values actually realized from the liquidation of assets owned by the applicable Debtor and not the values currently reflected herein.

22. For purposes of Appendix C, "Directly Held Trading Book Assets" were estimated using book values that are based upon accounts receivable and accounts payable records for liquidated positions. Book value also includes, if applicable, contract termination values relating to forward ("mark-to-market") positions. These book values have been adjusted for various recovery risks, when applicable. The potential recovery risks include, but are not limited to, asserted setoffs, counterparty credit risk, litigation/documentation risk, and historical collection experience.

23. Intercompany account balances are derived from the Debtors' Schedules of Assets and Liabilities and the books and records of the Debtors and their affiliates, as both may be updated or amended from time to time. Additionally, the results are based on certain assumptions associated with the Tax Sharing Agreement, based upon the present status of negotiations with the IRS in respect of its tax claim. Should such assumptions change, there may be an impact to certain Debtors, but the Debtors do not believe such changes will be material. The Debtors and their non-Debtor affiliates continue to review these balances and the amounts reflected in these schedules are subject to change.

24. Amounts realized from intercompany receivables are estimated by the Distribution Model and are based upon the estimated assets, liabilities and claims of the obligated affiliate.

25. In connection with determination of Creditor recoveries under the Plan, accounts receivable and accounts payable balances between the Enron Companies were first segregated into prepetition balances. For intercompany balances between two Debtors, the Petition Date of the

Debtor with the payable was used to determine the prepetition or postpetition nature of the debt. Additionally, certain adjustments to the prepetition balances were made for taxes for tax years 2000 and 2001. The postpetition intercompany activity does not include amounts related to taxes. Intercompany account balances also do not reflect any estimates of potential rejection damage claims for non-trading contracts that may result if a Debtor rejects an executory contract or unexpired lease with another Debtor or Enron Company. The adjusted prepetition balances were then compared to amounts originally filed in each Debtor's Schedules. Any changes were analyzed to ensure the accuracy of the changes. The postpetition activity was reviewed for reasonableness and detailed reconciliations were performed on key balances.

26. The value of investments in subsidiaries is estimated based upon the estimated values of the assets and liabilities of those subsidiaries and the Debtors' corresponding ownership records.

27. The value of assets excludes any value that may be realized from the Litigation Trust, the Special Litigation Trust or from any avoidance actions commenced by the Debtors. Any value that may be realized from these litigation trusts or avoidance actions may be material, but highly speculative, and thus predictions regarding these amounts are not included.

28. Administrative Claims include estimated costs and expenses associated with preserving the Debtors' estates and operating the Debtors' businesses. In some instances, creditors or other parties in interest have alleged significant potential Administrative Expense Claims. Examples include an alleged Administrative Expense Claim in excess of $100 million asserted by Citrus Trading against ENA and an alleged Administrative Expense Claim in the approximate amount of $168 million asserted against BAM for unpaid rent to ENA Asset Holdings. With respect to this latter claim, Oaktree Capital Management, LLC and others have asked the Debtors to assert such claim. The Debtors reserve their rights with respect to these alleged Claims, which are not reflected in the estimates included on this Appendix C. It should be noted that, in connection with determination of Allowed Administrative Expense Claims, it is anticipated that the Confirmation Order will establish a deadline or bar date for creditors and parties in interest to assert Administrative Expense Claims against one or more of the Debtors. The Confirmation Order will also establish the procedures for filing, resolving and reserving for such Administrative Expense Claims.

29. Refer to Section 42.2 of the Plan, "Distribution of Reserved Funds," for information regarding the proposed procedures for allocation of proceeds from Sale/Settlement Orders. For purposes of calculating estimated recoveries, certain assumptions have been made as to the ultimate

distribution of such funds and the funds were included in the assets for certain Debtors. Nothing herein constitutes an admission by any of the Debtors or other Enron Companies as to the appropriate allocation.

30. Claims have been estimated by using a combination of the Enron Companies' books and records, scheduled claims, filed claims, and professional judgment. Such estimates are subject to change and any such changes could have a material effect on Creditor recoveries.

31. Amounts shown for Claims reflect the Debtors' best estimates, including estimates pertaining to unliquidated Claims. These estimates may be lower than filed Claim amounts in instances where the Debtors' analysis indicated that the filed Claim exceeded what is permissible under the applicable documents.

32. Amounts shown for Claims do not make any assumption of benefits that may inure to the estate from affirmative litigation recoveries or disallowance of claims.

33. All Claims listed are prepetition claims, except for Administrative Claims and postpetition Intercompany Payables noted on the schedules.

34. All trading contracts between or among two or more Debtors or between or among Debtor and non-Debtor Affiliates (non-Debtors that are directly or indirectly 100% owned by one or more Debtors) are assumed to have been rejected and valued at the Initial Petition Date.

35. Recoveries to third-party unsecured creditors of Wind do not reflect the amounts they are anticipated to recover from the funds set aside in accordance with the Wind Reserve Fund Order.

36. On the schedules below, the line item entitled "SPE Obligations" represents all known direct potential claims against Debtors arising out of the Debtors' financing transactions involving SPEs, as described in the Disclosure Statement. Refer to Section III.F., "Debtors' Financing Transactions" for additional information regarding these transactions. This line item includes, but is not limited to, obligations under total return swaps and share settlement agreements, but excludes guarantee agreements entered into by one Debtor for the benefit of creditors of another Debtor (such amounts are included in the "Guarantee Obligations" line). The schedules do not assume that Debtors will succeed in recovering any assets associated with the SPEs, nor do they assume any settlements that may be negotiated and approved by the Court in the future. The Debtors reserve their rights in both of these regards. However, due to the nature of certain SPE financing transactions, amounts distributed on "SPE Obligations" may return to the Debtors through intercompany equity or debt interests. In these instances the assets and

liabilities of the Debtors have been "grossed up" to reflect the distribution and recovery of such amounts.

37. The line item entitled "Guarantee Obligations" includes only those unsecured claims, other than an intercompany claim, against a Debtor arising from or relating to an agreement by such Debtor to guarantee or otherwise satisfy the obligations of another Debtor. Not included in this line item are guarantees issued by a Debtor for the benefit of creditors of a non-Debtor or intercompany guaranties issued by a Debtor to an affiliate to guaranty the obligations of another affiliate. With this limitation, the line item "Guarantee Obligations" includes all items denominated "guarantees," including guarantees of total return swaps, guarantees of share settlement agreements, as well as guarantees of claims arising under the financing transactions.

38. The line item entitled, "Trading Liabilities" reflects liabilities resulting from wholesale and retail commodities contracts.

39. The line item entitled, "Other Liabilities" includes employee claims, lease-rejection claims, non-lease contract damage claims, and litigation reserves.

40. The "Subordinated Claims" line item includes those claims against Debtors that are contractually subordinated. This line item includes claims subordinated to the benefit of senior indebtedness (or similar such terms as defined in applicable transaction documents), but not claims subordinate to all unsecured claimants and ranking *pari passu* with common or preferred equity. Any value shown on this line will ultimately inure to the beneficiaries of the subordination agreements, not to the subordinated creditors themselves. The schedules do not give effect to any subordination of penalty claims (including, but not limited to, the court approved subordination of the Public Utility Commission of Texas' $6.5 million claim against EPMI) or claims under section 510(b) of the Bankruptcy Code nor do the schedules give effect to any equitable subordination litigation under section 510(c) of the Bankruptcy Code that has already been brought or may be brought in the future by the Debtors or other creditors. Refer to Section IV,C.2., "Government Investigations " for information regarding government investigations and Appendix Q: "Subordinated Claims," for information regarding subordinated claims.

41. Certain of the government investigations may result in, among other things, assessment of fines and penalties and/or criminal charges against all or some of the Enron Companies and their current or former employees. The Debtors assert that, in accordance with the priority scheme under the Bankruptcy Code, all such claims are subordinate to General Unsecured Claims. Although this is the Debtors' contention, the Bankruptcy Court may ultimately conclude that one or more of these claims should not be subordinated. It should be noted that the Debtors

have negotiated and are in the process of negotiating agreements with certain government agencies regarding the subordination of all or part of their claims. Nonetheless, there can be no assurances that the Debtors will be able to resolve all of these issues consensually.

42. For additional information, refer to the Debtors' Schedules of Assets and Liabilities, which are available at http://www.enron.com/corp/por/, and to Claims filed against the Debtors, which are available for viewing at http://www.bsillc.com. Asset values reflected in the Schedules are based upon the books of the Debtors and do not reflect the fair market value of the assets.

43. Amounts of Claims shown on the Debtors' Schedules of Assets may appear higher than the amounts reflected on Appendix G-I because the Debtors' Schedules reflect the full face amount of intercompany claims.

44. The Debtors, as well as their nondebtor affiliates, had numerous intercompany contracts, including, but not limited to, trading contracts, operations and maintenance agreements, and Tax Sharing Agreements. To the extent any of these contracts are rejected, the rejection or the resulting rejection damages claim could have a material impact on either party to the contract. In conjunction with confirmation, the Debtors intend to file a schedule of stipulated rejection damages arising from the Debtors' rejection of intercompany trading contracts and other intercompany contracts, including contracts between two Debtors or between a Debtor and any wholly owned affiliate.

D. Schedules of Estimated Assets, Claims and Distributions

Appendix C-I

Artemis Associates, L.L.C.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**17.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	17.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS Holdings, Inc.	892.0	163.9
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	0.6	0.4
EFS XII, Inc. (f/k/a MEP Services, Inc.)	1.3	0.1
EFS IV, Inc. (f/k/a Williard, Inc.)	0.1	0.0
Other	14.9	0.0
Total	909.0	164.5
Intercompany Receivables from Non-Debtors		
Enron Facility Services, Inc.	94.4	15.5
	-	-
	-	-
	-	-
Other	-	-
Total	94.4	15.5
Equity / Preferred Equity Interests in Affiliates		
Enron Facility Services, Inc.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		180.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	2.8	2.8
Total Administrative, Secured & Priority	3.1	3.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	7.5	1.3
Intercompany Payables Pre Petition		
Enron Corp.	998.3	172.9
Enron Energy Services Operations, Inc.	9.5	1.6
Enron Net Works LLC	3.1	0.5
Enron Property & Services Corp.	2.0	0.4
Other Debtors	0.4	0.1
Transportation Trading Services Company	0.0	0.0
Enron Transition Company, Inc.	0.0	0.0
EES Property Services, Inc.	0.0	0.0
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	1,013.3	175.5
Total General Unsecured	1,020.8	176.8
Subordinated Claims	-	-
Total	1,024.0	180.0
Equity	n.a.	-
Total Allocated - Stand-Alone	1,024.0	180.0

Note: Amounts may not add due to rounding

Appendix C-I

Atlantic Commercial Finance, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**13.7%**
Plan Guarantee	**10.9%**
Stand-Alone General Unsecured	11.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	0.5	0.5
Intercompany Pre Petition Receivables from Debtors		
Enron South America LLC	144.2	42.2
Enron Asia Pacific/Africa/China LLC	11.4	4.5
Enron Global LNG LLC	1.5	1.5
Enron Caribbean Basin LLC	6.9	1.1
Other	6.8	1.0
Total	170.8	50.2
Intercompany Receivables from Non-Debtors		
Enron Power Holdings C.V.	11.6	11.6
Enron Equity Corp.	3.2	3.2
Enron EPI Inc.	1.7	1.7
Enron Europe Operations (Advisor) Limited	1.0	1.0
Other	35.4	4.4
Total	53.0	21.9
Equity / Preferred Equity Interests in Affiliates		
Enron EPI Inc.	n.a.	115.5
Enron Global LNG LLC	n.a.	43.7
ET Power 1 LLC	n.a.	35.0
LFT Power III, L.L.C.	n.a.	9.2
Other	n.a.	2.5
Total		205.9
Total Allocated - Stand-Alone		278.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	0.0	0.0
Guarantee Obligations	0.0	0.0
Trade & A/P Liabilities	0.1	0.0
Other Liabilities	0.4	0.0
Intercompany Payables Pre Petition		
Enron Corp.	2,398.4	274.7
Enron India LLC	23.7	2.7
The Protane Corporation	1.5	0.2
Enron Engineering & Construction Company	0.1	0.0
Other Debtors	0.2	0.0
EI Puerto Rico Operations Inc.	1.3	0.1
Enron International Development Services, Inc.	1.2	0.1
Enron Guatemala Holdings Ltd.	0.7	0.1
Enron Panama Management Services L.L.C.	0.5	0.1
Other Non-Debtors	0.9	0.1
Total Intercompany Payables	2,428.4	278.2
Total General Unsecured	2,428.9	278.2
Subordinated Claims	-	-
Total	2,429.2	278.5
Equity	n.a.	-
Total Allocated - Stand-Alone	2,429.2	278.5

Note: Amounts may not add due to rounding

Appendix C-I

BAM Lease Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	87.7	14.6
Enron North America Corp.	12.1	2.5
Enron Corp.	1.3	0.2
	-	-
Other	-	-
Total	101.0	17.3
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Kingfisher I LLC	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		17.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	38.7	15.6
Secured Claims	0.0	0.0
Priority Claims	0.8	-
Intercompany Payables Post Petition	4.1	1.7
Total Administrative, Secured & Priority	43.7	17.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	276.3	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	1.3	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
ENA Asset Holdings L.P.	258.0	-
ENA Asset Holdings L.P.	172.0	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	430.0	-
Total General Unsecured	707.6	-
Subordinated Claims	-	-
Total	751.3	17.3
Equity	n.a.	-
Total Allocated - Stand-Alone	751.3	17.3

Note: Amounts may not add due to rounding

Appendix C-I

Cabazon Holdings LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.2
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Cabazon Power Partners LLC	n.a.	29.8
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		29.8
Total Allocated - Stand-Alone		30.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.4	0.4
Total Administrative, Secured & Priority	0.7	0.7
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.7	0.7
Equity	n.a.	29.2
Total Allocated - Stand-Alone	0.7	30.0

Note: Amounts may not add due to rounding

Appendix C-I

Cabazon Power Partners LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	5.3
Directly Held Assets to be Liquidated	n.a.	20.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		25.5
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary II, LLC (f/k/a Enron Wind Constructor	12.8	7.1
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	1.4	0.5
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc	0.4	0.3
EREC Subsidiary IV, LLC (f/k/a Enron Wind Maintenan	2.0	-
Other	(0.0)	-
Total	16.6	7.9
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		33.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	2.9	2.9
Priority Claims	-	-
Intercompany Payables Post Petition	0.1	0.1
Total Administrative, Secured & Priority	3.1	3.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Wind Development Corp.	0.2	0.2
Enron Corp.	0.2	0.2
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.4	0.4
Total General Unsecured	0.4	0.4
Subordinated Claims	-	-
Total	3.5	3.5
Equity	n.a.	29.8
Total Allocated - Stand-Alone	3.5	33.3

Note: Amounts may not add due to rounding

Appendix C-I

Calcasieu Development Company, L.L.C.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.1	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	0.1	-
Subordinated Claims	-	-
Total	0.3	-
Equity	n.a.	-
Total Allocated - Stand-Alone	0.3	-

Note: Amounts may not add due to rounding

Appendix C-I

Calvert City Power I, L.L.C.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	0.7	-
Enron North America Corp.	0.2	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.8	-
Total General Unsecured	0.8	-
Subordinated Claims	-	-
Total	1.0	-
Equity	n.a.	-
Total Allocated - Stand-Alone	1.0	-

Note: Amounts may not add due to rounding

Appendix C-I

Calypso Pipeline, LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	4.9	4.8
Intercompany Pre Petition Receivables from Debtors		
Enron Global LNG LLC	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
Hawksbill Creek LNG, Ltd.	0.1	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.1	0.1
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		4.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.4	0.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	1.1	1.1
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Global Markets LLC	1.7	1.7
Atlantic Commercial Finance, Inc.	0.8	0.8
Enron Corp.	0.3	0.3
Enron Operations Services Corp. (ETS)	0.2	0.2
Other Debtors	0.0	0.0
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	3.0	3.0
Total General Unsecured	4.0	4.0
Subordinated Claims	-	-
Total	4.4	4.4
Equity	n.a.	0.4
Total Allocated - Stand-Alone	4.4	4.9

Note: Amounts may not add due to rounding

Appendix C-I

Clinton Energy Management Services, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**20.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	21.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	13.6
Directly Held Assets to be Liquidated	n.a.	0.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	4.6
Total Directly Held Assets		18.4
Intercompany Post Petition Receivables from Debtors	1.1	1.1
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services, LLC	82.6	20.1
Enron Corp.	84.3	14.0
	-	-
	-	-
Other	-	-
Total	167.0	34.1
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		53.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.7	0.7
Secured Claims	0.4	0.4
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	4.8	4.8
Total Administrative, Secured & Priority	6.0	6.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	2.0	0.4
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Enron Energy Services Operations, Inc.	190.0	41.0
Enron North America Corp.	15.8	3.4
Enron Energy Services, Inc.	7.3	1.6
Risk Management & Trading Corp.	4.7	1.0
Other Debtors	0.0	0.0
EES Property Services, Inc.	0.7	0.1
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	218.5	47.2
Total General Unsecured	220.5	47.6
Subordinated Claims	-	-
Total	226.5	53.5
Equity	n.a.	-
Total Allocated - Stand-Alone	226.5	53.5

Note: Amounts may not add due to rounding

Appendix C-I

DataSystems Group Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	0.0	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Broadband Services, Inc.	4.8	-
Enron Corp.	3.8	-
	-	-
	-	-
Other Debtors	-	-
Enron Administrative Services Corp.	0.0	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	8.6	-
Total General Unsecured	8.6	-
Subordinated Claims	-	-
Total	8.8	-
Equity	n.a.	-
Total Allocated - Stand-Alone	8.8	-

Note: Amounts may not add due to rounding

Appendix C-I

E Power Holdings Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**46.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	58.7%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	1.8
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		1.8
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	43.1	7.2
	-	-
	-	-
	-	-
Other	-	-
Total	43.1	7.2
Intercompany Receivables from Non-Debtors		
Enron Nippon Holdings LLC	0.3	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.3	0.0
Equity / Preferred Equity Interests in Affiliates		
E Power Wheeling Services Ltd.	n.a.	-
E Power Nippon Holdings Ltd.	n.a.	-
E Power Corporation	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		9.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.4	0.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.1	0.1
Other Liabilities	1.2	0.7
Intercompany Payables Pre Petition		
Enron North America Corp.	9.6	5.6
Enron Asia Pacific/Africa/China LLC	3.8	2.2
Enron Property & Services Corp.	0.0	0.0
	-	-
Other Debtors	-	-
E Power Nippon Holdings Ltd.	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	13.4	7.8
Total General Unsecured	14.7	8.6
Subordinated Claims	-	-
Total	15.1	9.0
Equity	n.a.	-
Total Allocated - Stand-Alone	15.1	9.0

Note: Amounts may not add due to rounding

Appendix C-I

EBF LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	8.1
Directly Held Assets to be Liquidated	n.a.	2.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		10.3
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	0.2	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.2	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		10.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.5	0.5
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	1.2	1.2
Total Administrative, Secured & Priority	1.6	1.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.9	0.9
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	0.9	0.9
Subordinated Claims	-	-
Total	2.5	2.5
Equity	n.a.	7.9
Total Allocated - Stand-Alone	2.5	10.4

Note: Amounts may not add due to rounding

Appendix C-I

ECI-Nevada Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**25.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	27.7%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
ECI-Texas, L.P.	n.a.	1.6
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		1.6
Total Allocated - Stand-Alone		1.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	5.2	1.4
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	5.2	1.4
Total General Unsecured	5.2	1.4
Subordinated Claims	-	-
Total	5.4	1.6
Equity	n.a.	-
Total Allocated - Stand-Alone	5.4	1.6

Note: Amounts may not add due to rounding

Appendix C-I

ECI-Texas, L.P.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Broadband Services, Inc.	60.2	5.6
Enron Corp.	0.3	0.1
	-	-
	-	-
Other	-	-
Total	60.6	5.7
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		5.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	0.0	0.0
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
EnRock, L.P.	3.6	3.6
	-	-
	-	-
	-	-
Other Debtors	-	-
Enron Administrative Services Corp.	0.2	0.2
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	3.8	3.8
Total General Unsecured	3.8	3.8
Subordinated Claims	-	-
Total	4.0	4.0
Equity	n.a.	1.7
Total Allocated - Stand-Alone	4.0	5.7

Note: Amounts may not add due to rounding

Appendix C-I

ECT Merchant Investments Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.4%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	99.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	2.7
Directly Held Assets to be Liquidated	n.a.	0.8
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		3.5
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	34.3	7.1
TLS Investors, L.L.C.	16.5	4.5
Enron Global Markets LLC	3.2	-
	-	-
Other	-	-
Total	54.0	11.5
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	6.4	6.4
Enron Net Works Investments, L.L.C.	0.7	0.3
Enron Administrative Services Corp.	0.0	0.0
Enron Investment Partners Co.	0.4	0.0
Other	-	-
Total	7.6	6.8
Equity / Preferred Equity Interests in Affiliates		
ECTMI Trutta Holdings LP	n.a.	48.1
Juniper GP, LLC	n.a.	0.0
Brook I LLC	n.a.	0.0
Speckled LLC	n.a.	0.0
Other	n.a.	-
Total		48.1
Total Allocated - Stand-Alone		70.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.9	0.9
Secured Claims	-	-
Priority Claims	0.1	0.1
Intercompany Payables Post Petition	0.1	0.1
Total Administrative, Secured & Priority	1.0	1.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	5.7	5.7
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Enron Corp.	36.3	36.2
Enron Engineering & Construction Company	0.9	0.9
Risk Management & Trading Corp.	0.1	0.1
Enron Net Works LLC	0.0	0.0
Other Debtors	0.0	0.0
JSB Asset, L.L.C.	23.2	23.0
ECT Thailand Investments, Inc.	3.0	3.0
	-	-
	-	-
Other Non-Debtors	-	0.0
Total Intercompany Payables	63.6	63.3
Total General Unsecured	69.3	69.0
Subordinated Claims	-	-
Total	70.3	70.0
Equity	n.a.	-
Total Allocated - Stand-Alone	70.3	70.0

Note: Amounts may not add due to rounding

Appendix C-I

ECT Securities GP Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
ECT Securities Limited Partnership	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.5	0.0
Secured Claims	-	-
Priority Claims	0.0	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.5	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	25.0	-
Intercompany Payables Pre Petition		
Enron Corp.	0.0	-
Enron North America Corp.	0.0	-
	-	-
	-	-
Other Debtors	-	-
Enron Administrative Services Corp.	0.0	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	-
Total General Unsecured	25.0	-
Subordinated Claims	-	-
Total	25.5	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	25.5	0.0

Note: Amounts may not add due to rounding

Appendix C-I

ECT Securities Limited Partnership
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**9.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	5.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	2.6
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		2.6
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		2.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.6	0.6
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.6	0.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	37.0	2.1
Intercompany Payables Pre Petition		
Enron Corp.	0.0	0.0
Enron Property & Services Corp.	0.0	0.0
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	0.0
Total General Unsecured	37.0	2.1
Subordinated Claims	-	-
Total	37.6	2.6
Equity	n.a.	-
Total Allocated - Stand-Alone	37.6	2.6

Note: Amounts may not add due to rounding

Appendix C-I

ECT Securities LP Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
ECT Securities Limited Partnership	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	0.0	-
	-	-
	-	-
	-	-
Other Debtors	-	-
Enron Corp.	13.6	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	13.6	-
Total General Unsecured	13.6	-
Subordinated Claims	-	-
Total	13.8	-
Equity	n.a.	-
Total Allocated - Stand-Alone	13.8	-

Note: Amounts may not add due to rounding

Appendix C-I

ECT Strategic Value Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**13.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	10.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
JILP-L.P., Inc.	15.7	3.3
	-	-
	-	-
	-	-
Other	-	-
Total	15.7	3.3
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		3.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	-	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	-	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	25.6	2.7
Risk Management & Trading Corp.	4.6	0.5
Enron North America Corp.	0.6	0.1
Enron Property & Services Corp.	0.0	0.0
Other Debtors	0.0	0.0
Enron Administrative Services Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	30.8	3.3
Total General Unsecured	30.8	3.3
Subordinated Claims	-	-
Total	30.8	3.3
Equity	n.a.	-
Total Allocated - Stand-Alone	30.8	3.3

Note: Amounts may not add due to rounding

Appendix C-I

EES Service Holdings, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**42.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	52.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	22.4
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		22.4
Intercompany Post Petition Receivables from Debtors	0.1	0.1
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	25.3	4.2
	-	-
	-	-
	-	-
Other	-	-
Total	25.3	4.2
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Pyramid I Asset, L.L.C.	n.a.	0.0
ServiceCo Holdings, Inc.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		26.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	10.2	10.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	7.5	7.5
Total Administrative, Secured & Priority	17.7	17.7
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	2.0	1.1
Intercompany Payables Pre Petition		
Enron Energy Services Operations, Inc.	15.4	8.0
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	15.4	8.0
Total General Unsecured	17.4	9.1
Subordinated Claims	-	-
Total	35.1	26.7
Equity	n.a.	-
Total Allocated - Stand-Alone	35.1	26.7

Note: Amounts may not add due to rounding

Appendix C-I

EESO Merchant Investments, Inc.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**44.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	55.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	10.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		10.2
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services Operations, Inc.	0.0	0.0
Enron Energy Services, LLC	0.0	0.0
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		10.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.5	1.5
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	0.2	0.2
Total Administrative, Secured & Priority	1.7	1.7
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron North America Corp.	11.5	6.4
Enron Corp.	3.8	2.1
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	15.3	8.5
Total General Unsecured	15.3	8.5
Subordinated Claims	-	-
Total	17.0	10.2
Equity	n.a.	-
Total Allocated - Stand-Alone	17.0	10.2

Note: Amounts may not add due to rounding

Appendix C-I

EFS Construction Management Services, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services North America, Inc.	0.3	0.0
Artemis Associates, L.L.C.	0.0	0.0
	-	-
	-	-
Other	-	-
Total	0.4	0.0
Intercompany Receivables from Non-Debtors		
Enron Facility Services, Inc.	1.0	0.2
Azurix Corp.	0.0	0.0
ServiceCo Corporate Services, Inc.	0.0	0.0
	-	-
Other	-	-
Total	1.0	0.2
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.6	0.2
Secured Claims	-	-
Priority Claims	0.0	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.6	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.7	-
Other Liabilities	0.0	-
Intercompany Payables Pre Petition		
Enron Corp.	3.4	-
EFS Holdings, Inc.	1.4	-
Enron Energy Services Operations, Inc.	0.1	-
Enron Energy Services, Inc.	0.1	-
Other Debtors	0.0	-
EES Property Services, Inc.	0.2	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	5.4	-
Total General Unsecured	6.0	-
Subordinated Claims	-	-
Total	6.7	0.2
Equity	n.a.	-
Total Allocated - Stand-Alone	6.7	0.2

Note: Amounts may not add due to rounding

Appendix C-I

EFS Holdings, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**18.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	18.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.6
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.6
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS VIII, Inc. (f/k/a Limbach Company)	25.9	13.7
EFS IX, Inc. (f/k/a Limbach Company Investment Compa	9.5	9.5
EFS XVII, Inc. (f/k/a Harper Mechanical Corporation Inv	1.6	1.6
EFS XIII, Inc. (f/k/a Harper Mechanical Corporation)	0.9	0.9
Other	4.7	0.4
Total	42.5	26.1
Intercompany Receivables from Non-Debtors		
Enron Facility Services, Inc.	819.3	134.4
EFS Corporate Services, Inc.	49.2	7.4
Enron Facility Services, Inc.	0.6	0.1
Affiliated Building Services, Inc.	1.1	0.1
Other	-	-
Total	870.2	142.0
Equity / Preferred Equity Interests in Affiliates		
EES Service Holdings, Inc.	n.a.	-
EFS Corporate Services, Inc.	n.a.	-
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	n.a.	-
EFS Construction Management Services, Inc.	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		168.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.6	0.6
Total Administrative, Secured & Priority	0.8	0.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Artemis Associates, L.L.C.	892.0	163.9
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	21.8	4.0
EFS X, Inc. (f/k/a Marlin Electric, Inc.)	0.2	0.0
EFS XV, Inc. (f/k/a Mechanical Professional Service	0.0	0.0
Other Debtors	0.0	0.0
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	914.0	167.9
Total General Unsecured	914.0	167.9
Subordinated Claims	-	-
Total	914.7	168.7
Equity	n.a.	-
Total Allocated - Stand-Alone	914.7	168.7

Note: Amounts may not add due to rounding

Appendix C-I

EFS I, Inc (f/k/a Limbach Facility Services, Inc.)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**56.4%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	72.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	78.1
Directly Held Assets to be Liquidated	n.a.	2.4
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		80.4
Intercompany Post Petition Receivables from Debtors	0.6	0.6
Intercompany Pre Petition Receivables from Debtors		
EFS Holdings, Inc.	21.8	4.0
	-	-
	-	-
	-	-
Other	-	-
Total	21.8	4.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
EFS III, Inc. (f/k/a EFG Holdings, Inc.)	n.a.	4.7
EFS XIII, Inc. (f/k/a Harper Mechanical Corporation)	n.a.	4.0
EFS XV, Inc. (f/k/a Mechanical Professional Services, In	n.a.	-
EFS VII, Inc (f/k/a Limbach Company Holding Company	n.a.	-
Other	n.a.	-
Total		8.7
Total Allocated - Stand-Alone		93.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	7.4	7.4
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	80.9	80.9
Total Administrative, Secured & Priority	88.3	88.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
EFS IX, Inc. (f/k/a Limbach Company Investment Co	5.1	3.7
Enron Net Works LLC	0.9	0.7
EFS XVII, Inc. (f/k/a Harper Mechanical Corporatio	0.8	0.6
Artemis Associates, L.L.C.	0.6	0.4
Other Debtors	0.0	0.0
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	7.5	5.4
Total General Unsecured	7.5	5.4
Subordinated Claims	-	-
Total	95.8	93.7
Equity	n.a.	-
Total Allocated - Stand-Alone	95.8	93.7

Note: Amounts may not add due to rounding

Appendix C-I

EFS II, Inc. (f/k/a EFS Construction and Services Company)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
Enron Facility Services, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	0.0	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.0	-
Intercompany Payables Pre Petition		
EFS IV, Inc. (f/k/a Williard, Inc.)	0.0	-
Enron Corp.	0.0	-
	-	-
	-	-
Other Debtors	-	-
EFS Corporate Services, Inc.	0.0	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	-
Total General Unsecured	0.0	-
Subordinated Claims	-	-
Total	0.2	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	0.0

Note: Amounts may not add due to rounding

Appendix C-I

EFS III, Inc. (f/k/a EFG Holdings, Inc.)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS IV, Inc. (f/k/a Williard, Inc.)	15.6	4.9
	-	-
	-	-
	-	-
Other	-	-
Total	15.6	4.9
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
EFS IV, Inc. (f/k/a Williard, Inc.)	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		4.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
EFS V, Inc. (f/k/a Williard Inc. Investment Company	0.0	0.0
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	0.0
Total General Unsecured	0.0	0.0
Subordinated Claims	-	-
Total	0.2	0.2
Equity	n.a.	4.7
Total Allocated - Stand-Alone	0.2	4.9

Note: Amounts may not add due to rounding

Appendix C-I

EFS IV, Inc. (f/k/a Williard, Inc.)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**27.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	31.2%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	17.4	17.4
Intercompany Pre Petition Receivables from Debtors		
EFS II, Inc. (f/k/a EFS Construction and Services Compa	0.0	-
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	-	-
	-	-
	-	-
Other	-	-
Total	0.0	-
Intercompany Receivables from Non-Debtors		
EFS Corporate Services, Inc.	0.4	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.4	0.1
Equity / Preferred Equity Interests in Affiliates		
EFS V, Inc. (f/k/a Williard Inc. Investment Company)	n.a.	4.8
EFS VI, L.P. (f/k/a Williard Plumbing Company, L.P.)	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		4.8
Total Allocated - Stand-Alone		22.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.5	0.5
Secured Claims	0.0	0.0
Priority Claims	2.3	2.3
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	2.8	2.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	20.3	6.3
Intercompany Payables Pre Petition		
EFS V, Inc. (f/k/a Williard Inc. Investment Company	16.0	5.0
EFS III, Inc. (f/k/a EFG Holdings, Inc.)	15.6	4.9
Enron Corp.	1.8	0.6
Enron Net Works LLC	1.1	0.3
Other Debtors	0.1	0.0
Enron Facility Services, Inc.	7.4	2.3
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	42.0	13.1
Total General Unsecured	62.4	19.5
Subordinated Claims	-	-
Total	65.2	22.3
Equity	n.a.	-
Total Allocated - Stand-Alone	65.2	22.3

Note: Amounts may not add due to rounding

Appendix C-I

EFS IX, Inc. (f/k/a Limbach Company Investment Company)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS VIII, Inc. (f/k/a Limbach Company)	33.1	17.6
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	5.1	3.7
EFS VII, Inc (f/k/a Limbach Company Holding Company	0.0	-
	-	-
Other	-	-
Total	38.2	21.3
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		21.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
EFS Holdings, Inc.	9.5	9.5
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	9.5	9.5
Total General Unsecured	9.5	9.5
Subordinated Claims	-	-
Total	9.7	9.7
Equity	n.a.	11.6
Total Allocated - Stand-Alone	9.7	21.3

Note: Amounts may not add due to rounding

Appendix C-I

EFS V, Inc. (f/k/a Williard Inc. Investment Company)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS IV, Inc. (f/k/a Williard, Inc.)	16.0	5.0
EFS III, Inc. (f/k/a EFG Holdings, Inc.)	0.0	0.0
	-	-
	-	-
Other	-	-
Total	16.0	5.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		5.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	0.2
Equity	n.a.	4.8
Total Allocated - Stand-Alone	0.2	5.0

Note: Amounts may not add due to rounding

Appendix C-I

EFS VI, L.P. (f/k/a Williard Plumbing Company, L.P.)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS IV, Inc. (f/k/a Williard, Inc.)	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	0.0

Note: Amounts may not add due to rounding

Appendix C-I

EFS VII, Inc (f/k/a Limbach Company Holding Company)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	0.0	0.0
EFS Holdings, Inc.	0.0	0.0
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
EFS VIII, Inc. (f/k/a Limbach Company)	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	0.4	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.5	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.0	-
Intercompany Payables Pre Petition		
EFS IX, Inc. (f/k/a Limbach Company Investment Co	0.0	-
EFS VIII, Inc. (f/k/a Limbach Company)	0.0	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	-
Total General Unsecured	0.0	-
Subordinated Claims	-	-
Total	0.6	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.6	0.0

Note: Amounts may not add due to rounding

Appendix C-I

EFS VIII, Inc. (f/k/a Limbach Company)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**42.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	53.1%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	55.7	55.7
Intercompany Pre Petition Receivables from Debtors		
EFS VII, Inc (f/k/a Limbach Company Holding Company	0.0	-
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	-	-
	-	-
	-	-
Other	-	-
Total	0.0	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
EFS IX, Inc. (f/k/a Limbach Company Investment Compa	n.a.	11.6
Sabo & Associates, Inc./Limbach Company, a Joint Vent	n.a.	-
EFS X, Inc. (f/k/a Marlin Electric, Inc.)	n.a.	-
EFS XII, Inc. (f/k/a MEP Services, Inc.)	n.a.	-
Other	n.a.	-
Total		11.6
Total Allocated - Stand-Alone		67.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.9	0.9
Secured Claims	0.0	0.0
Priority Claims	1.4	1.4
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	2.3	2.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	40.8	21.7
Intercompany Payables Pre Petition		
EFS IX, Inc. (f/k/a Limbach Company Investment Co	33.1	17.6
EFS Holdings, Inc.	25.9	13.7
Enron Corp.	4.1	2.2
	-	-
Other Debtors	-	-
EFS Corporate Services, Inc.	18.5	9.8
Enron Facility Services, Inc.	0.0	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	81.5	43.3
Total General Unsecured	122.3	65.0
Subordinated Claims	-	-
Total	124.6	67.3
Equity	n.a.	-
Total Allocated - Stand-Alone	124.6	67.3

Note: Amounts may not add due to rounding

Appendix C-I

EFS X, Inc. (f/k/a Marlin Electric, Inc.)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS Holdings, Inc.	0.2	0.0
EFS XI, Inc. (f/k/a PBM Mechanical, Inc.)	2.3	0.0
	-	-
	-	-
Other	-	-
Total	2.4	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	0.0	0.0
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.9	-
Intercompany Payables Pre Petition		
Artemis Associates, L.L.C.	5.5	-
	-	-
	-	-
	-	-
Other Debtors	-	-
EFS Corporate Services, Inc.	8.3	-
Enron Facility Services, Inc.	0.1	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	13.9	-
Total General Unsecured	14.8	-
Subordinated Claims	-	-
Total	15.0	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	15.0	0.0

Note: Amounts may not add due to rounding

Appendix C-I

EFS XI, Inc. (f/k/a PBM Mechanical, Inc.)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.2%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS XII, Inc. (f/k/a MEP Services, Inc.)	5.5	0.3
	-	-
	-	-
	-	-
Other	-	-
Total	5.5	0.3
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	0.0	0.0
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.1	0.0
Other Liabilities	2.7	0.0
Intercompany Payables Pre Petition		
Artemis Associates, L.L.C.	6.5	0.0
EFS X, Inc. (f/k/a Marlin Electric, Inc.)	2.3	0.0
EFS Holdings, Inc.	0.4	0.0
	-	-
Other Debtors	-	-
EFS Corporate Services, Inc.	13.4	0.0
Enron Facility Services, Inc.	0.5	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	23.1	0.1
Total General Unsecured	25.8	0.1
Subordinated Claims	-	-
Total	26.1	0.3
Equity	n.a.	-
Total Allocated - Stand-Alone	26.1	0.3

Note: Amounts may not add due to rounding

Appendix C-I

EFS XII, Inc. (f/k/a MEP Services, Inc.)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**9.5%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	5.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
EFS Corporate Services, Inc.	3.9	0.6
	-	-
	-	-
	-	-
Other	-	-
Total	3.9	0.6
Equity / Preferred Equity Interests in Affiliates		
MEP Service, LLC	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.3	0.0
Intercompany Payables Pre Petition		
EFS XI, Inc. (f/k/a PBM Mechanical, Inc.)	5.5	0.3
Artemis Associates, L.L.C.	1.3	0.1
EFS Holdings, Inc.	0.2	0.0
	-	-
Other Debtors	-	-
Enron Facility Services, Inc.	0.1	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	7.1	0.4
Total General Unsecured	7.4	0.4
Subordinated Claims	-	-
Total	7.6	0.6
Equity	n.a.	-
Total Allocated - Stand-Alone	7.6	0.6

Note: Amounts may not add due to rounding

Appendix C-I

EFS XIII, Inc. (f/k/a Harper Mechanical Corporation)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	7.4	7.4
Intercompany Pre Petition Receivables from Debtors		
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
EFS Corporate Services, Inc.	0.3	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.3	0.1
Equity / Preferred Equity Interests in Affiliates		
EFS XVII, Inc. (f/k/a Harper Mechanical Corporation Inv	n.a.	4.7
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		4.7
Total Allocated - Stand-Alone		12.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.7	0.7
Other Liabilities	0.2	0.2
Intercompany Payables Pre Petition		
EFS XVII, Inc. (f/k/a Harper Mechanical Corporatio	5.9	5.9
EFS Holdings, Inc.	0.9	0.9
Enron Corp.	0.3	0.3
	-	-
Other Debtors	-	-
Enron Facility Services, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	7.0	7.0
Total General Unsecured	7.9	7.9
Subordinated Claims	-	-
Total	8.2	8.2
Equity	n.a.	4.0
Total Allocated - Stand-Alone	8.2	12.2

Note: Amounts may not add due to rounding

Appendix C-I

EFS XV, Inc. (f/k/a Mechanical Professional Services, Inc.)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS Holdings, Inc.	0.0	0.0
Enron Corp.	0.0	0.0
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
Enron Facility Services, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.0
Secured Claims	-	-
Priority Claims	0.0	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.3	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.1	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
EFS Corporate Services, Inc.	0.9	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.9	-
Total General Unsecured	1.0	-
Subordinated Claims	-	-
Total	1.3	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	1.3	0.0

Note: Amounts may not add due to rounding

Appendix C-I

EFS XVII, Inc. (f/k/a Harper Mechanical Corporation Investment Company)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EFS XIII, Inc. (f/k/a Harper Mechanical Corporation)	5.9	5.9
EFS I, Inc (f/k/a Limbach Facility Services, Inc.)	0.8	0.6
	-	-
	-	-
Other	-	-
Total	6.8	6.5
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		6.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
EFS Holdings, Inc.	1.6	1.6
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	1.6	1.6
Total General Unsecured	1.6	1.6
Subordinated Claims	-	-
Total	1.8	1.8
Equity	n.a.	4.7
Total Allocated - Stand-Alone	1.8	6.5

Note: Amounts may not add due to rounding

Appendix C-I

EGP Fuels Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.1%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Gas Liquids, Inc.	12.7	1.0
	-	-
	-	-
	-	-
Other	-	-
Total	12.7	1.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		1.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	0.1	0.1
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.4	0.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.1	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	312.0	0.4
Enron Management, Inc.	157.8	0.2
Enron Methanol Company	6.8	0.0
Enron North America Corp.	0.0	0.0
Other Debtors	0.0	0.0
Florida Gas Transmission Company	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	476.7	0.6
Total General Unsecured	476.8	0.6
Subordinated Claims	-	-
Total	477.1	1.0
Equity	n.a.	-
Total Allocated - Stand-Alone	477.1	1.0

Note: Amounts may not add due to rounding

Appendix C-I

EGS New Ventures Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**7.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	1.8%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Louisiana Gas Marketing Company	21.0	0.9
Louisiana Resources Company	0.0	0.0
Enron Corp.	0.0	0.0
	-	-
Other	-	-
Total	21.0	0.9
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Louisiana Gas Marketing Company	n.a.	-
Louisiana Resources Company	n.a.	-
LGMI, Inc.	n.a.	-
LRCI, Inc.	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron North America Corp.	36.7	0.7
LRCI, Inc.	3.5	0.1
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	40.2	0.7
Total General Unsecured	40.2	0.7
Subordinated Claims	-	-
Total	40.4	0.9
Equity	n.a.	-
Total Allocated - Stand-Alone	40.4	0.9

Note: Amounts may not add due to rounding

Appendix C-I

ENA Asset Holdings L.P.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	1.1
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		1.1
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
BAM Lease Company	258.0	-
BAM Lease Company	172.0	-
	-	-
	-	-
Other	-	-
Total	430.0	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		1.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	3.0	0.4
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	5.3	0.7
Total Administrative, Secured & Priority	8.3	1.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.3	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	0.3	-
Subordinated Claims	-	-
Total	8.7	1.1
Equity	n.a.	-
Total Allocated - Stand-Alone	8.7	1.1

Note: Amounts may not add due to rounding

Appendix C-I

ENA Upstream Company, LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	3.0
Total Directly Held Assets		3.0
Intercompany Post Petition Receivables from Debtors	0.1	0.1
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	19.3	4.0
Enron Corp.	22.1	3.7
Enron Energy Services, Inc.	0.3	0.1
	-	-
Other	-	-
Total	41.6	7.7
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	0.9	0.9
Enron Administrative Services Corp.	0.1	0.1
Enron MW, L.L.C.	0.0	0.0
	-	-
Other	-	-
Total	1.0	1.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		11.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	5.4	5.4
Secured Claims	4.5	4.5
Priority Claims	0.2	0.2
Intercompany Payables Post Petition	0.9	0.9
Total Administrative, Secured & Priority	11.0	11.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	164.8	0.4
Other Liabilities	145.6	0.4
Intercompany Payables Pre Petition		
Risk Management & Trading Corp.	0.4	0.0
	-	-
	-	-
	-	-
Other Debtors	-	-
Star VPP, LP	3.8	0.0
Enron MW, L.L.C.	0.0	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	4.3	0.0
Total General Unsecured	314.7	0.8
Subordinated Claims	-	-
Total	325.7	11.9
Equity	n.a.	-
Total Allocated - Stand-Alone	325.7	11.9

Note: Amounts may not add due to rounding

Appendix C-I

EnRock Management, LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EnRock, L.P.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
EnRock, L.P.	n.a.	0.0
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	0.0

Note: Amounts may not add due to rounding

Appendix C-I

EnRock, L.P.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
ECI-Texas, L.P.	3.6	3.6
	-	-
	-	-
	-	-
Other	-	-
Total	3.6	3.6
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		3.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Broadband Services, Inc.	3.0	3.0
EnRock Management, LLC	0.0	0.0
Enron Broadband Services, Inc.	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	3.0	3.0
Total General Unsecured	3.0	3.0
Subordinated Claims	-	-
Total	3.3	3.3
Equity	n.a.	0.3
Total Allocated - Stand-Alone	3.3	3.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron Acquisition III Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**21.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	21.9%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.1
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.1
Intercompany Post Petition Receivables from Debtors	0.2	0.2
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services, LLC	1.1	0.3
Enron Energy Services, Inc.	0.8	0.2
	-	-
	-	-
Other	-	-
Total	1.8	0.4
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	0.1	0.1
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Energy Services Operations, Inc.	1.3	0.3
Enron Corp.	0.5	0.1
Enron Energy Services North America, Inc.	0.2	0.0
	-	-
Other Debtors	-	-
EES Property Services, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	2.0	0.4
Total General Unsecured	2.1	0.5
Subordinated Claims	-	-
Total	2.4	0.7
Equity	n.a.	-
Total Allocated - Stand-Alone	2.4	0.7

Note: Amounts may not add due to rounding

Appendix C-I

Enron ACS, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.1
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
LOA, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.1
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.2	0.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	2.9	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	2.9	-
Total General Unsecured	2.9	-
Subordinated Claims	-	-
Total	3.1	0.1
Equity	n.a.	-
Total Allocated - Stand-Alone	3.1	0.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron Alligator Alley Pipeline Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Transportation Services Company	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	-
Other Liabilities	0.1	-
Intercompany Payables Pre Petition		
Enron Operations Services Corp. (ETS)	0.8	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.8	-
Total General Unsecured	1.0	-
Subordinated Claims	-	-
Total	1.2	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	1.2	0.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Asia Pacific/Africa/China LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**33.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	39.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	6.2
Directly Held Assets to be Liquidated	n.a.	0.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		6.4
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron Holding Company L.L.C.	4.6	4.6
E Power Holdings Corp.	3.8	2.2
Enron South America LLC	0.7	0.2
Enron International Korea Holdings Corp.	0.1	0.1
Other	2.1	0.2
Total	11.2	7.2
Intercompany Receivables from Non-Debtors		
Hainan Meinan Power Company CJV	0.3	0.3
Enron Australia Pty Limited	0.2	0.1
Enron International Energy (Asia) Pte. Ltd.	1.2	0.1
Enron International Chengdu Power Ltd.	0.1	0.1
Other	1.8	0.1
Total	3.7	0.8
Equity / Preferred Equity Interests in Affiliates		
Enron International Korea Holdings Corp.	n.a.	163.0
Enron Nigeria Power Holding Ltd.	n.a.	6.9
Enron Wenchang Holdings Company Ltd.	n.a.	2.6
Enron Development Management Ltd.	n.a.	0.3
Other	n.a.	0.1
Total		173.0
Total Allocated - Stand-Alone		187.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.5	0.5
Secured Claims	7.7	7.7
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	8.2	8.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.1	0.0
Other Liabilities	1.3	0.5
Intercompany Payables Pre Petition		
Enron Corp.	403.1	157.3
Atlantic Commercial Finance, Inc.	11.4	4.5
Enron Expat Services Inc.	9.0	3.5
Enron Power Corp.	4.5	1.7
Other Debtors	9.7	3.8
Enron Nigeria Power Holding Ltd.	16.2	6.3
Enron Overseas Services Corp.	1.9	0.8
EI Guam Operations, L.L.C.	1.1	0.4
Batangas Power Corp.	0.4	0.2
Other Non-Debtors	0.8	0.3
Total Intercompany Payables	458.1	178.7
Total General Unsecured	459.4	179.2
Subordinated Claims	-	-
Total	467.7	187.5
Equity	n.a.	-
Total Allocated - Stand-Alone	467.7	187.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron Asset Management Resources, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron Operations Services Corp. (ETS)	0.7	0.2
Superior Construction Company	0.0	0.0
Enron Net Works LLC	0.1	0.0
Enron North America Corp.	0.0	0.0
Other	0.1	0.0
Total	0.9	0.2
Intercompany Receivables from Non-Debtors		
CGNN Holding Company, Inc.	0.3	0.3
Enron Equipment Installation Company	0.0	0.0
Enron America del Sur S.A.	0.0	0.0
Florida Gas Transmission Company	0.0	0.0
Other	0.0	0.0
Total	0.3	0.3
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	2.5	0.3
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	2.7	0.5
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	-
Other Liabilities	0.1	-
Intercompany Payables Pre Petition		
Enron Property & Services Corp.	2.3	-
Enron Corp.	1.8	-
Enron Transportation Services Company	0.3	-
Enron Engineering & Construction Company	0.1	-
Other Debtors	0.0	-
Enron Operations, L.P.	0.2	-
Northern Plains Natural Gas Company	0.0	-
Enron Transredes Services L.L.C.	0.0	-
WRA Services Corp.	0.0	-
Other Non-Debtors	-	-
Total Intercompany Payables	4.6	-
Total General Unsecured	4.8	-
Subordinated Claims	-	-
Total	7.5	0.5
Equity	n.a.	-
Total Allocated - Stand-Alone	7.5	0.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron Brazil Power Holdings I Ltd.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**22.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	23.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron South America LLC	8.6	2.5
	-	-
	-	-
	-	-
Other	-	-
Total	8.6	2.5
Intercompany Receivables from Non-Debtors		
Enron Netherlands Holding B.V.	51.5	2.2
Enron Electric Power Brazil C.V.	1.3	0.4
	-	-
	-	-
Other	-	-
Total	52.9	2.6
Equity / Preferred Equity Interests in Affiliates		
GasMat Holdings Ltd.	n.a.	0.0
Enron Brazil Power Investments I Ltd.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		5.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Development Funding Ltd.	19.0	4.4
Enron Corp.	1.7	0.4
Enron do Brazil Holdings Ltd.	0.5	0.1
	-	-
Other Debtors	-	-
Enron Brazil Power Investments I Ltd.	0.0	0.0
GasMat Holdings Ltd.	0.0	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	21.1	4.9
Total General Unsecured	21.1	4.9
Subordinated Claims	-	-
Total	21.4	5.1
Equity	n.a.	-
Total Allocated - Stand-Alone	21.4	5.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron Brazil Power Holdings XI Ltd.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Atlantic Commercial Finance, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
ETB - Energia Total do Brasil Ltda.	n.a.	-
Enron Brazil Power Investments XI Ltd.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Development Funding Ltd.	205.0	-
Enron Corp.	5.2	-
Enron South America LLC	0.0	-
Enron Brazil Power Investments XI Ltd.	0.0	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	210.2	-
Total General Unsecured	210.2	-
Subordinated Claims	-	-
Total	210.4	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	210.4	0.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Brazil Power Investments XI Ltd.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Brazil Power Holdings XI Ltd.	0.0	-
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
ETB - Energia Total do Brasil Ltda.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Development Funding Ltd.	2.1	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	2.1	-
Total General Unsecured	2.1	-
Subordinated Claims	-	-
Total	2.3	-
Equity	n.a.	-
Total Allocated - Stand-Alone	2.3	-

Note: Amounts may not add due to rounding

Appendix C-I

Enron Broadband Services, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**12.3%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	9.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	147.0
Directly Held Assets to be Liquidated	n.a.	6.3
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	0.0
Total Directly Held Assets		153.3
Intercompany Post Petition Receivables from Debtors	1.5	1.5
Intercompany Pre Petition Receivables from Debtors		
EnRock, L.P.	3.0	3.0
Modulus Technologies, Inc.	0.2	0.2
Enron Broadband Services, L.P.	2.0	0.1
Enron South America LLC	0.2	0.1
Other	25.8	0.1
Total	31.3	3.5
Intercompany Receivables from Non-Debtors		
Enron Communications Investments Corp	509.6	82.2
Azurix Corp.	0.5	0.5
Azurix Corp.	0.2	0.2
Enron Media Services, L.P.	0.6	0.1
Other	2.5	0.1
Total	513.4	83.1
Equity / Preferred Equity Interests in Affiliates		
EBS Trading, Inc.	n.a.	1.2
Modulus Technologies, Inc.	n.a.	1.0
Enron Broadband Investments Corp.	n.a.	0.8
Enron Global Communications, Ltd.	n.a.	0.1
Other	n.a.	0.0
Total		3.1
Total Allocated - Stand-Alone		244.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	18.6	18.6
Secured Claims	2.5	2.5
Priority Claims	9.3	9.3
Intercompany Payables Post Petition	68.7	68.7
Total Administrative, Secured & Priority	99.1	99.1
Pre Petition General Unsecured Claims		
Debt	1.3	0.1
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	27.4	2.6
Other Liabilities	65.9	6.2
Intercompany Payables Pre Petition		
Enron Corp.	1,217.2	113.7
Enron North America Corp.	63.4	5.9
ECI-Texas, L.P.	60.2	5.6
Enron Property & Services Corp.	51.7	4.8
Other Debtors	54.9	5.1
Enron Transition Company, Inc.	13.0	1.2
Enron Overseas Services Corp.	0.5	0.0
DealBench L.L.C.	0.1	0.0
Enron America del Sur S.A.	0.1	0.0
Other Non-Debtors	0.3	0.0
Total Intercompany Payables	1,461.5	136.5
Total General Unsecured	1,556.1	145.3
Subordinated Claims	-	-
Total	1,655.2	244.4
Equity	n.a.	-
Total Allocated - Stand-Alone	1,655.2	244.4

Note: Amounts may not add due to rounding

Appendix C-I

Enron Broadband Services, L.P.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**9.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	4.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	4.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		4.0
Intercompany Post Petition Receivables from Debtors	4.5	4.5
Intercompany Pre Petition Receivables from Debtors		
Enron Net Works LLC	0.3	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.3	0.0
Intercompany Receivables from Non-Debtors		
Enron Broadband Services Japan K.K.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
Backbone Trust 2	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		8.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.4	1.4
Secured Claims	-	-
Priority Claims	1.4	1.4
Intercompany Payables Post Petition	1.0	1.0
Total Administrative, Secured & Priority	3.8	3.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	90.4	4.2
Other Liabilities	0.1	0.0
Intercompany Payables Pre Petition		
Enron Corp.	8.0	0.4
Enron Broadband Services, Inc.	2.0	0.1
Risk Management & Trading Corp.	0.4	0.0
	-	-
Other Debtors	-	-
Enron Media Services, L.P.	0.5	0.0
Enron Global Semiconductor Services, L.P.	0.4	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	11.4	0.5
Total General Unsecured	101.9	4.7
Subordinated Claims	-	-
Total	105.7	8.5
Equity	n.a.	-
Total Allocated - Stand-Alone	105.7	8.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron Capital & Trade Resources International Corp.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**25.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	28.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	20.6
Directly Held Assets to be Liquidated	n.a.	108.5
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		129.1
Intercompany Post Petition Receivables from Debtors	81.7	81.6
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	76.0	12.6
Risk Management & Trading Corp.	8.0	8.0
Enron Expat Services Inc.	0.2	0.1
Enron Industrial Markets LLC	0.1	-
Other	-	-
Total	84.3	20.7
Intercompany Receivables from Non-Debtors		
ECT Investments, Inc.	34.6	34.6
Enron Holdings 1, S.L.	3.2	2.3
Enron Finland Energy Oy	5.8	0.6
Enron Energy Services International Co.	0.4	0.4
Other	1.3	0.5
Total	45.3	38.4
Equity / Preferred Equity Interests in Affiliates		
Enron Europe Finance & Trading Limited	n.a.	10.0
Enron Capital & Trade Resources International Corp. - S	n.a.	-
Enron Finland Energy Oy	n.a.	-
Enron CASH Company No. 6, L.L.C.	n.a.	-
Other	n.a.	-
Total		10.0
Total Allocated - Stand-Alone		279.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	12.2	12.2
Secured Claims	29.9	29.9
Priority Claims	1.1	1.1
Intercompany Payables Post Petition	8.5	8.5
Total Administrative, Secured & Priority	51.7	51.7
Pre Petition General Unsecured Claims		
Debt	2.7	0.8
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	170.4	48.5
Other Liabilities	155.1	44.2
Intercompany Payables Pre Petition		
Enron North America Corp.	448.0	127.5
Enron Gas Liquids, Inc.	14.1	4.0
Enron Liquid Fuels, Inc.	1.9	0.5
EnronOnline, LLC	0.6	0.2
Other Debtors	0.1	0.0
Enron Capital & Trade Global Resources Corp.	8.0	2.3
Enron Europe Finance & Trading Limited	0.2	0.1
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	472.8	134.6
Total General Unsecured	801.1	228.1
Subordinated Claims	-	-
Total	852.8	279.8
Equity	n.a.	-
Total Allocated - Stand-Alone	852.8	279.8

Note: Amounts may not add due to rounding

Appendix C-I

Enron Caribbean Basin LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**16.5%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	15.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	1.0
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		1.2
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron Global LNG LLC	17.9	17.9
The Protane Corporation	16.2	16.2
Enron Equipment Procurement Company	50.4	9.6
Enron Asia Pacific/Africa/China LLC	4.4	1.7
Other	13.4	0.8
Total	102.3	46.3
Intercompany Receivables from Non-Debtors		
Enron International Chengdu Power Ltd.	1.2	1.2
Enron International Power Barge Ltd.	2.7	1.2
Enron Internacional Panama, S.A.	6.1	0.7
Enron Panama Management Services L.L.C.	0.6	0.6
Other	10.6	2.3
Total	21.3	6.0
Equity / Preferred Equity Interests in Affiliates		
Enron Guatemala Holdings Ltd.	n.a.	17.0
Enron Americas, Inc.	n.a.	3.9
Enron Capital Investments Corp.	n.a.	1.7
Enron Venezuela Ltd.	n.a.	0.4
Other	n.a.	0.6
Total		23.5
Total Allocated - Stand-Alone		77.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	27.7	27.7
Secured Claims	0.0	0.0
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	27.7	27.7
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	0.0	0.0
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.4	0.1
Other Liabilities	0.1	0.0
Intercompany Payables Pre Petition		
Enron Corp.	266.2	40.9
Enron Net Works LLC	8.4	1.3
Atlantic Commercial Finance, Inc.	6.9	1.1
Enron Property & Services Corp.	5.9	0.9
Other Debtors	10.6	1.6
Enron Caribbean Holdings Ltd.	16.0	2.5
Energy Caribbean Finance Company	2.3	0.3
Enron Overseas Services Corp.	1.6	0.2
Enron Caribbean Basin Finance LLC	0.8	0.1
Other Non-Debtors	2.7	0.4
Total Intercompany Payables	321.4	49.3
Total General Unsecured	321.8	49.4
Subordinated Claims	-	-
Total	349.5	77.1
Equity	n.a.	-
Total Allocated - Stand-Alone	349.5	77.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron Caribe VI Holdings Ltd.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Atlantic Commercial Finance, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Enron Caribe VI Ltd.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Development Funding Ltd.	0.0	-
Enron Caribbean Basin LLC	0.0	-
	-	-
	-	-
Other Debtors	-	-
Enron Caribe VI Ltd.	0.0	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	-
Total General Unsecured	0.0	-
Subordinated Claims	-	-
Total	0.2	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	0.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Commercial Finance Ltd.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	0.0
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Development Funding Ltd.	11.8	2.4
Enron Caribbean Basin LLC	0.3	0.0
Enron Corp.	0.2	0.0
Atlantic Commercial Finance, Inc.	0.1	0.0
Other	0.0	0.0
Total	12.4	2.5
Intercompany Receivables from Non-Debtors		
Enron Pipeline Colombia Limited Partnership	0.1	0.0
Enron Power I (Puerto Rico), Inc.	0.0	0.0
Enron Pipeline Company - Argentina S.A.	0.0	0.0
	-	-
Other	-	-
Total	0.1	0.0
Equity / Preferred Equity Interests in Affiliates		
Enron Colombia Transportation Ltd.	n.a.	-
Enron Pipeline Colombia Limited Partnership	n.a.	-
Enron Colombia Investments Limited Partnership	n.a.	-
Centragas - Transportadora de Gas de la Region Central (	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		2.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	0.0	0.0
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron South America LLC	0.0	0.0
Enron International Holdings Corp.	0.0	0.0
	-	-
	-	-
Other Debtors	-	-
Enron Colombia Transportation B.V.	0.1	0.1
Centragas - Transportadora de Gas de la Region Cen	0.0	0.0
Enron International Development Services, Inc.	0.0	0.0
Enron Colombia Transportation Ltd.	0.0	0.0
Other Non-Debtors	-	-
Total Intercompany Payables	0.1	0.1
Total General Unsecured	0.1	0.1
Subordinated Claims	-	-
Total	0.3	0.3
Equity	n.a.	2.2
Total Allocated - Stand-Alone	0.3	2.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron Communications Group, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
EBS Holdings, Inc.	n.a.	-
Enron Broadband Services, Inc.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Broadband Services, Inc.	11.2	-
Enron Corp.	0.0	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	11.3	-
Total General Unsecured	11.3	-
Subordinated Claims	-	-
Total	11.5	-
Equity	n.a.	-
Total Allocated - Stand-Alone	11.5	-

Note: Amounts may not add due to rounding

Appendix C-I

Enron Communications Leasing Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**19.3%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	19.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.1
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.1
Intercompany Post Petition Receivables from Debtors	25.6	25.6
Intercompany Pre Petition Receivables from Debtors		
Enron Broadband Services, Inc.	40.9	3.8
Enron North America Corp.	0.0	0.0
Artemis Associates, L.L.C.	0.0	0.0
Enron WarpSpeed Services, Inc.	0.5	-
Other	-	-
Total	41.4	3.8
Intercompany Receivables from Non-Debtors		
Enron Broadband Services Network Y.K.	0.4	0.0
ECT Investments, Inc.	0.0	0.0
Enron Broadband Services Australia Pty Limited	0.0	0.0
	-	-
Other	-	-
Total	0.4	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		29.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.4	0.4
Secured Claims	0.0	0.0
Priority Claims	0.1	0.1
Intercompany Payables Post Petition	0.3	0.3
Total Administrative, Secured & Priority	0.8	0.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.9	0.2
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Enron Corp.	147.3	28.5
Enron Property & Services Corp.	0.0	0.0
Enron Engineering & Construction Company	0.0	0.0
Enron Net Works LLC	0.0	0.0
Other Debtors	-	-
Enron Transition Company, Inc.	0.3	0.1
Enron Administrative Services Corp.	0.1	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	147.7	28.6
Total General Unsecured	148.6	28.8
Subordinated Claims	-	-
Total	149.4	29.6
Equity	n.a.	-
Total Allocated - Stand-Alone	149.4	29.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**17.4%**
Plan Guarantee	**14.5%**
Stand-Alone General Unsecured	16.6%
Modified Consolidated General Unsecured	19.1%

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	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	442.2
Directly Held Assets to be Liquidated	n.a.	514.6
Interests in PGE to be Liquidated	n.a.	1,278.0
Directly Held Assets Transferred to CrossCountry	n.a.	707.2
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		2,942.0
Intercompany Post Petition Receivables from Debtors	442.6	414.3
Intercompany Pre Petition Receivables from Debtors		
Enron Power Marketing, Inc.	4,759.9	1,164.8
Enron Natural Gas Marketing Corp.	3,584.0	932.6
Atlantic Commercial Finance, Inc.	2,398.4	274.7
Enron Energy Services Operations, Inc.	1,742.0	259.2
Other	9,987.8	1,680.8
Total	22,472.1	4,312.1
Intercompany Receivables from Non-Debtors		
Enron Intermediate Holdings, LLC	1,539.6	740.1
Enron Operations, L.P.	300.8	300.8
ECT Europe, Inc.	192.7	117.5
Rheingold GmbH	114.2	114.2
Other	5,881.0	605.4
Total	8,028.3	1,877.9
Equity / Preferred Equity Interests in Affiliates		
Enron Valkyrie, LLC	n.a.	1,449.5
EOC Preferred, L.L.C.	n.a.	887.5
Organizational Partner, Inc.	n.a.	237.6
Northern Plains Natural Gas Company	n.a.	208.3
Other	n.a.	715.1
Total		3,498.0
Total Allocated - Stand-Alone		13,044.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	619.8	619.8
Secured Claims	11.9	11.9
Priority Claims	109.4	109.4
Intercompany Payables Post Petition	1,019.5	1,019.5
Total Administrative, Secured & Priority	1,760.6	1,760.6
Pre Petition General Unsecured Claims		
Debt	10,517.0	1,747.7
SPE Obligations	9,816.2	1,631.2
Guarantee Obligations	9,516.9	1,581.5
Trade & A/P Liabilities	129.6	21.5
Other Liabilities	7,542.8	1,253.4
Intercompany Payables Pre Petition		
Enron North America Corp.	12,698.6	2,110.2
Risk Management & Trading Corp.	3,100.0	515.1
Risk Management & Trading Corp.	2,016.7	335.1
Enron Transportation Services Company	1,790.8	297.6
Other Debtors	4,064.0	675.3
Enron Facility Services, Inc.	830.8	138.1
Transwestern Pipeline Company	789.0	131.1
JILP-L.P., Inc.	696.2	115.7
Enron Communications Investments Corp	455.6	75.7
Other Non-Debtors	2,983.5	495.8
Total Intercompany Payables	29,425.3	4,889.7
Total General Unsecured	66,947.7	11,125.0
Subordinated Claims	954.7	158.6
Total	69,663.1	13,044.3
Equity	n.a.	-
Total Allocated - Stand-Alone	69,663.1	13,044.3

Note: Amounts may not add due to rounding

Appendix C-I

Enron Credit Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**9.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	5.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	4.5	0.8
	-	-
	-	-
	-	-
Other	-	-
Total	4.5	0.8
Intercompany Receivables from Non-Debtors		
ECT Europe Finance, Inc.	11.1	3.3
Enron Credit Holdings Inc.	0.0	0.0
	-	-
	-	-
Other	-	-
Total	11.1	3.3
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		4.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.4	0.4
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.4	0.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	60.0	3.4
Intercompany Payables Pre Petition		
Enron North America Corp.	5.7	0.3
Enron Net Works LLC	1.0	0.1
Enron Metals & Commodity Corp.	0.0	0.0
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	6.7	0.4
Total General Unsecured	66.7	3.7
Subordinated Claims	-	-
Total	67.1	4.1
Equity	n.a.	-
Total Allocated - Stand-Alone	67.1	4.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron Development Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**17.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	17.1%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	19.1
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		19.1
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	223.2	37.1
Enron South America LLC	50.8	14.8
Enron International Holdings Corp.	9.7	0.8
Enron Mauritius Company	38.3	-
Other	-	-
Total	321.9	52.8
Intercompany Receivables from Non-Debtors		
Hainan Meinan Power Company CJV	1.1	1.1
Enron Papua New Guinea Ltd.	2.8	0.1
Travamark Two B.V.	0.0	0.0
Smith/Enron Cogeneration Limited Partnership	22.1	-
Other	8.0	-
Total	34.0	1.2
Equity / Preferred Equity Interests in Affiliates		
Enron Development Corp. - Colombia Branch	n.a.	0.3
Enron Reserve Holdings	n.a.	0.0
Enron Development Vietnam L.L.C.	n.a.	-
Enron LNG Development Corp.	n.a.	-
Other	n.a.	-
Total		0.3
Total Allocated - Stand-Alone		73.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.4	0.4
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.4	0.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	0.0	0.0
Guarantee Obligations	-	-
Trade & A/P Liabilities	1.6	0.3
Other Liabilities	0.6	0.1
Intercompany Payables Pre Petition		
Enron Transportation Services Company	406.1	69.4
Enron Power Corp.	5.4	0.9
Enron India LLC	4.2	0.7
Enron Caribbean Basin LLC	1.0	0.2
Other Debtors	0.0	0.0
Enron Development Piti Holdings Corp.	7.8	1.3
Enron International C.V.	0.0	0.0
Enron Power Philippines Corp.	0.0	0.0
Enron Reserve Holdings	0.0	0.0
Other Non-Debtors	-	-
Total Intercompany Payables	424.5	72.6
Total General Unsecured	426.7	72.9
Subordinated Claims	-	-
Total	427.1	73.3
Equity	n.a.	-
Total Allocated - Stand-Alone	427.1	73.3

Note: Amounts may not add due to rounding

Appendix C-I

Enron Development Funding Ltd.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**20.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	20.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron do Brazil Holdings Ltd.	59.4	5.8
Enron Brazil Power Holdings I Ltd.	19.0	4.4
Risk Management & Trading Corp.	0.5	0.5
Atlantic Commercial Finance, Inc.	0.1	0.0
Other	207.1	0.0
Total	286.1	10.8
Intercompany Receivables from Non-Debtors		
Enron Brazil Power Holdings IV Ltd.	312.2	153.5
Enron India GDR Holding Ltd.	73.2	52.0
Terraco Investments Ltd.	177.5	46.7
Enron International Chengdu Power Holdings Ltd.	58.0	32.7
Other	962.1	141.6
Total	1,583.0	426.4
Equity / Preferred Equity Interests in Affiliates		
Ponderosa Assets, L.P.	n.a.	0.6
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.6
Total Allocated - Stand-Alone		437.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.6	0.6
Secured Claims	0.0	0.0
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.6	0.6
Pre Petition General Unsecured Claims		
Debt	27.4	5.6
SPE Obligations	854.9	175.8
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	53.2	10.9
Intercompany Payables Pre Petition		
Enron Corp.	579.2	119.1
Enron Commercial Finance Ltd.	11.8	2.4
Enron South America LLC	6.1	1.2
Nowa Sarzyna Holding B.V.	2.0	0.4
Other Debtors	0.5	0.1
Enron Canada Corp.	187.4	38.5
LNG Power IV Limited	94.1	19.4
Enron Power Philippines Corp.	90.1	18.5
Enron LNG Power (Atlantic) Ltd.	52.8	10.8
Other Non-Debtors	166.9	34.3
Total Intercompany Payables	1,191.0	244.9
Total General Unsecured	2,126.5	437.2
Subordinated Claims	-	-
Total	2,127.1	437.8
Equity	n.a.	-
Total Allocated - Stand-Alone	2,127.1	437.8

Note: Amounts may not add due to rounding

Appendix C-I

Enron Development Management Ltd.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Enron Guam Piti Corporation	n.a.	0.5
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.5
Total Allocated - Stand-Alone		0.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Development Funding Ltd.	0.0	0.0
Enron Asia Pacific/Africa/China LLC	0.0	0.0
	-	-
	-	-
Other Debtors	-	-
Enron Guam Piti Corporation	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	0.0
Total General Unsecured	0.0	0.0
Subordinated Claims	-	-
Total	0.2	0.2
Equity	n.a.	0.3
Total Allocated - Stand-Alone	0.2	0.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron do Brazil Holdings Ltd.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**12.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	9.8%
Modified Consolidated General Unsecured	19.1%

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	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Brazil Power Holdings I Ltd.	0.5	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.5	0.1
Intercompany Receivables from Non-Debtors		
Enron Netherlands Holding B.V.	169.0	7.3
Enron (Bolivia) C.V.	2.1	2.1
Enron Electric Power Brazil C.V.	3.7	1.1
Enron International Bolivia Holdings Ltd.	0.0	0.0
Other	3.0	-
Total	177.8	10.5
Equity / Preferred Equity Interests in Affiliates		
Enron do Brazil Investments Ltd.	n.a.	-
EPE Holdings Ltd.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		10.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	3.3	3.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	3.3	3.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Development Funding Ltd.	59.4	5.8
Enron Corp.	10.6	1.0
Enron South America LLC	4.9	0.5
	-	-
Other Debtors	-	-
Enron Servicios de Energia, S.A.	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	74.9	7.3
Total General Unsecured	74.9	7.3
Subordinated Claims	-	-
Total	78.2	10.6
Equity	n.a.	-
Total Allocated - Stand-Alone	78.2	10.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron Energy Information Solutions, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**17.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	17.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	2.0
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		2.1
Intercompany Post Petition Receivables from Debtors	0.2	0.2
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	49.0	8.1
Enron Energy Services, LLC	5.5	1.3
Enron Energy Services, Inc.	3.3	0.7
Enron Energy Services North America, Inc.	0.0	0.0
Other	-	-
Total	57.8	10.1
Intercompany Receivables from Non-Debtors		
EES Property Services, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		12.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	0.1	0.1
Total Administrative, Secured & Priority	0.5	0.5
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.3	0.1
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Enron Energy Services Operations, Inc.	69.0	11.9
Enron Property & Services Corp.	0.2	0.0
Artemis Associates, L.L.C.	0.0	0.0
Enron Net Works LLC	0.0	0.0
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	69.3	12.0
Total General Unsecured	69.6	12.0
Subordinated Claims	-	-
Total	70.1	12.5
Equity	n.a.	-
Total Allocated - Stand-Alone	70.1	12.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron Energy Marketing Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**24.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	26.2%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	28.9
Directly Held Assets to be Liquidated	n.a.	0.8
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	127.3
Total Directly Held Assets		157.0
Intercompany Post Petition Receivables from Debtors	104.1	104.1
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	81.8	13.6
	-	-
	-	-
	-	-
Other	-	-
Total	81.8	13.6
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		274.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	21.7	21.7
Secured Claims	0.0	0.0
Priority Claims	4.1	4.1
Intercompany Payables Post Petition	18.0	18.0
Total Administrative, Secured & Priority	43.8	43.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	198.2	51.9
Other Liabilities	200.0	52.4
Intercompany Payables Pre Petition		
Enron Energy Services, Inc.	353.9	92.7
Enron Energy Services Operations, Inc.	73.7	19.3
Enron Power Marketing, Inc.	36.4	9.5
Enron Energy Services, LLC	18.8	4.9
Other Debtors	0.0	0.0
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	482.8	126.5
Total General Unsecured	881.0	230.9
Subordinated Claims	-	-
Total	924.8	274.7
Equity	n.a.	-
Total Allocated - Stand-Alone	924.8	274.7

Note: Amounts may not add due to rounding

Appendix C-I

Enron Energy Services North America, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**12.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	9.8%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.6
Directly Held Assets to be Liquidated	n.a.	0.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.8
Intercompany Post Petition Receivables from Debtors	3.4	3.4
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services Operations, Inc.	124.3	18.5
Enron Energy Services, Inc.	8.1	1.6
Enron Federal Solutions, Inc.	13.0	1.1
Enron Engineering & Construction Company	0.7	0.1
Other	1.2	0.2
Total	147.3	21.5
Intercompany Receivables from Non-Debtors		
EES Property Services, Inc.	1.6	1.1
Enron Power Construction Company	0.0	0.0
The BMP Team, L.L.C.	1.9	-
	-	-
Other	-	-
Total	3.5	1.1
Equity / Preferred Equity Interests in Affiliates		
The BMP Team, L.L.C.	n.a.	-
Bentley Energy Services, Inc.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		26.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.2	1.2
Secured Claims	2.8	2.8
Priority Claims	0.3	0.3
Intercompany Payables Post Petition	2.1	2.1
Total Administrative, Secured & Priority	6.4	6.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	13.6	1.3
Other Liabilities	0.7	0.1
Intercompany Payables Pre Petition		
Enron Corp.	192.9	18.8
Enron Property & Services Corp.	1.0	0.1
Enron Energy Services, LLC	0.8	0.1
EFS Construction Management Services, Inc.	0.3	0.0
Other Debtors	0.1	0.0
Enron Facility Services, Inc.	0.6	0.1
JEDI Hydrocarbon Investments II Limited Partnershi	0.0	0.0
Citrus Corp.	0.0	0.0
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	195.8	19.1
Total General Unsecured	210.1	20.5
Subordinated Claims	-	-
Total	216.5	26.9
Equity	n.a.	-
Total Allocated - Stand-Alone	216.5	26.9

Note: Amounts may not add due to rounding

Appendix C-I

Enron Energy Services Operations, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**16.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	14.9%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	162.2
Directly Held Assets to be Liquidated	n.a.	23.4
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	20.0
Total Directly Held Assets		205.7
Intercompany Post Petition Receivables from Debtors	91.1	90.8
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services, Inc.	625.8	125.4
Clinton Energy Management Services, Inc.	190.0	41.0
Enron Energy Marketing Corp.	73.7	19.3
Enron Energy Information Solutions, Inc.	69.0	11.9
Other	26.7	10.0
Total	985.3	207.6
Intercompany Receivables from Non-Debtors		
Integrated Process Technologies, LLC	5.2	1.9
Enron Energy Services International Co.	1.5	1.5
Enron California Municipal Services, Inc.	0.5	0.5
Enron Energy Services Canada Corp.	0.3	0.1
Other	0.9	0.1
Total	8.5	4.1
Equity / Preferred Equity Interests in Affiliates		
Teal LLC	n.a.	0.0
Enron Acquisition IV Corp.	n.a.	0.0
McGarret X, L.L.C.	n.a.	0.0
Psyche, L.L.C.	n.a.	0.0
Other	n.a.	0.0
Total		0.0
Total Allocated - Stand-Alone		508.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	11.8	11.8
Secured Claims	1.6	1.6
Priority Claims	7.7	7.7
Intercompany Payables Post Petition	50.8	50.8
Total Administrative, Secured & Priority	72.0	72.0
Pre Petition General Unsecured Claims		
Debt	0.0	0.0
SPE Obligations	0.1	0.0
Guarantee Obligations	-	-
Trade & A/P Liabilities	222.4	33.1
Other Liabilities	10.4	1.6
Intercompany Payables Pre Petition		
Enron Corp.	1,742.0	259.2
Enron Energy Services, LLC	691.1	102.8
Enron Energy Services North America, Inc.	124.3	18.5
Tenant Services, Inc.	72.2	10.7
Other Debtors	65.9	9.8
Integrated Process Technologies, LLC	1.7	0.2
Enron Energy Services Capital Corp.	0.9	0.1
NewPower Holdings, Inc.	0.2	0.0
Owens Corning Energy LLC	0.1	0.0
Other Non-Debtors	0.2	0.0
Total Intercompany Payables	2,698.7	401.5
Total General Unsecured	2,931.5	436.2
Subordinated Claims	-	-
Total	3,003.5	508.1
Equity	n.a.	-
Total Allocated - Stand-Alone	3,003.5	508.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron Energy Services, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**19.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	20.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	285.4
Directly Held Assets to be Liquidated	n.a.	8.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	200.1
Total Directly Held Assets		493.6
Intercompany Post Petition Receivables from Debtors	190.5	190.5
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services, LLC	800.4	194.6
Enron Energy Marketing Corp.	353.9	92.7
Clinton Energy Management Services, Inc.	7.3	1.6
Tenant Services, Inc.	10.2	1.5
Other	1.9	0.2
Total	1,173.6	290.5
Intercompany Receivables from Non-Debtors		
Enron Canada Corp.	0.6	0.6
EES Property Services, Inc.	0.8	0.5
Transwestern Pipeline Company	0.0	0.0
Enron Energy Services Capital Corp.	0.1	0.0
Other	0.0	0.0
Total	1.5	1.1
Equity / Preferred Equity Interests in Affiliates		
McGarret II, L.L.C.	n.a.	-
McGarret I, L.L.C.	n.a.	-
McGarret III, L.L.C.	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		975.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	35.9	35.9
Secured Claims	0.8	0.8
Priority Claims	23.0	23.0
Intercompany Payables Post Petition	232.6	232.6
Total Administrative, Secured & Priority	292.2	292.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	474.2	95.0
Other Liabilities	390.3	78.2
Intercompany Payables Pre Petition		
Enron Corp.	1,051.3	210.6
Risk Management & Trading Corp.	639.5	128.1
Enron Energy Services Operations, Inc.	625.8	125.4
Enron Power Marketing, Inc.	97.2	19.5
Other Debtors	83.2	16.7
Enron Facility Services, Inc.	46.1	9.2
Enron Energy Services Canada Corp.	2.6	0.5
Enron Canada Corp.	1.1	0.2
The New Power Company	0.5	0.1
Other Non-Debtors	0.0	0.0
Total Intercompany Payables	2,547.4	510.3
Total General Unsecured	3,411.8	683.5
Subordinated Claims	-	-
Total	3,704.1	975.7
Equity	n.a.	-
Total Allocated - Stand-Alone	3,704.1	975.7

Note: Amounts may not add due to rounding

Appendix C-I

Enron Energy Services, LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**22.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	24.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	1.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		1.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	656.6	109.1
Enron Energy Services Operations, Inc.	691.1	102.8
Enron Energy Marketing Corp.	18.8	4.9
Enron Energy Services North America, Inc.	0.8	0.1
Other	67.8	0.0
Total	1,435.2	217.0
Intercompany Receivables from Non-Debtors		
Pierce Mechanical, Inc.	0.2	0.2
Enron EES Acquisition I Corp.	4.1	0.1
Enron Energy Services Capital Corp.	0.0	0.0
Pronghorn I LLC	4.0	-
Other	(0.0)	-
Total	8.3	0.3
Equity / Preferred Equity Interests in Affiliates		
Big Island II, L.L.C.	n.a.	-
Big Island I, L.L.C.	n.a.	-
Cortez Energy Services, LLC	n.a.	-
Fiji Z, L.L.C.	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		218.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.4	0.4
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.2	0.2
Total Administrative, Secured & Priority	0.6	0.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.2	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Energy Services, Inc.	800.4	194.6
Clinton Energy Management Services, Inc.	82.6	20.1
Enron Energy Information Solutions, Inc.	5.5	1.3
Tenant Services, Inc.	3.6	0.9
Other Debtors	1.1	0.3
Enron Energy Services International Co.	2.0	0.5
Enron California Municipal Services, Inc.	0.6	0.1
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	895.7	217.8
Total General Unsecured	895.9	217.8
Subordinated Claims	-	-
Total	896.5	218.4
Equity	n.a.	-
Total Allocated - Stand-Alone	896.5	218.4

Note: Amounts may not add due to rounding

Appendix C-I

Enron Engineering & Construction Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**17.2%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	16.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	3.3
Directly Held Assets to be Liquidated	n.a.	0.8
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		4.1
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron Equipment Procurement Company	716.8	137.2
Enron Power Corp.	49.1	18.0
LINGTEC Constructors L.P.	91.0	6.9
Superior Construction Company	10.7	2.2
Other	15.3	1.7
Total	882.7	166.0
Intercompany Receivables from Non-Debtors		
Enron Power Construction Company	112.2	22.4
Enron Power I (Puerto Rico), Inc.	177.5	17.9
Enron Power Services B.V.	152.0	17.4
Enron Export Sales Ltd.	22.8	3.7
Other	31.3	6.7
Total	495.7	68.1
Equity / Preferred Equity Interests in Affiliates		
Enron Advisory Services, Inc.	n.a.	0.0
Operational Energy Corp.	n.a.	-
Enron Power & Industrial Construction Company	n.a.	-
National Energy Production Corporation of Canada, Ltd.	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		238.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	2.3	2.3
Secured Claims	-	-
Priority Claims	0.1	0.1
Intercompany Payables Post Petition	12.7	12.7
Total Administrative, Secured & Priority	15.2	15.2
Pre Petition General Unsecured Claims		
Debt	0.9	0.2
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	3.2	0.5
Other Liabilities	6.4	1.0
Intercompany Payables Pre Petition		
Enron Corp.	1,241.6	203.5
Enron Property & Services Corp.	11.8	1.9
Enron Expat Services Inc.	5.6	0.9
Enron South America LLC	5.0	0.8
Other Debtors	4.6	0.8
Enron Export Sales Ltd.	62.2	10.2
Enron Power Operating Company	13.9	2.3
Enron Power Corp. - U.S.	4.1	0.7
Enron Power Construction (Brasil) Ltda.	0.6	0.1
Other Non-Debtors	0.5	0.1
Total Intercompany Payables	1,349.8	221.3
Total General Unsecured	1,360.4	223.0
Subordinated Claims	-	-
Total	1,375.6	238.2
Equity	n.a.	-
Total Allocated - Stand-Alone	1,375.6	238.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Engineering & Operational Services Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.6	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	0.6	-
Subordinated Claims	-	-
Total	0.8	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.8	0.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Equipment Procurement Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**19.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	19.1%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	8.7
Directly Held Assets to be Liquidated	n.a.	25.8
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		34.5
Intercompany Post Petition Receivables from Debtors	86.1	58.1
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	590.6	98.1
Enron Pipeline Construction Services Company	1.6	1.6
Superior Construction Company	0.5	0.1
Enron Power Corp.	0.0	0.0
Other	335.4	-
Total	928.1	99.8
Intercompany Receivables from Non-Debtors		
Enron Power Services B.V.	2.5	0.3
	-	-
	-	-
	-	-
Other	-	-
Total	2.5	0.3
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		192.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.1	1.1
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.1	0.1
Total Administrative, Secured & Priority	1.2	1.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	88.1	16.9
Intercompany Payables Pre Petition		
Enron Engineering & Construction Company	716.8	137.2
Enron Caribbean Basin LLC	50.4	9.6
LINGTEC Constructors L.P.	27.1	5.2
Enron North America Corp.	18.8	3.6
Other Debtors	0.2	0.0
Enron Power Construction Company	55.8	10.7
Enron Power Operating Company	29.8	5.7
Enron Power I (Puerto Rico), Inc.	11.7	2.2
Enron Proje Yonetimi Limited Sirketi	1.1	0.2
Other Non-Debtors	0.6	0.1
Total Intercompany Payables	912.3	174.7
Total General Unsecured	1,000.4	191.5
Subordinated Claims	-	-
Total	1,001.5	192.7
Equity	n.a.	-
Total Allocated - Stand-Alone	1,001.5	192.7

Note: Amounts may not add due to rounding

Appendix C-I

Enron Expat Services Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**24.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	26.1%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.1
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.1
Intercompany Post Petition Receivables from Debtors	1.9	1.7
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	24.6	5.1
Enron South America LLC	14.3	4.2
Enron Asia Pacific/Africa/China LLC	9.0	3.5
Enron Engineering & Construction Company	5.6	0.9
Other	21.2	1.6
Total	74.7	15.2
Intercompany Receivables from Non-Debtors		
Azurix Corp.	1.3	1.3
Enron Hainan Wenchang Company Ltd.	0.5	0.5
Enron Wenchang Holdings Company Ltd.	0.5	0.5
Enron America del Sur S.A.	0.9	0.2
Other	5.3	0.5
Total	8.5	3.0
Equity / Preferred Equity Interests in Affiliates		
Enron Overseas Services Corp.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		20.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	1.5	1.5
Total Administrative, Secured & Priority	1.8	1.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	0.4	0.1
Intercompany Payables Pre Petition		
Enron Corp.	67.8	17.7
Enron Property & Services Corp.	1.1	0.3
Enron Capital & Trade Resources International Corp	0.2	0.1
Enron Management, Inc.	0.1	0.0
Other Debtors	0.0	0.0
Operadora de Buenos Aires S.R.L.	0.0	0.0
Enron Pipeline Company - Argentina S.A.	0.0	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	69.3	18.1
Total General Unsecured	69.7	18.2
Subordinated Claims	-	-
Total	71.5	20.0
Equity	n.a.	-
Total Allocated - Stand-Alone	71.5	20.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Federal Solutions, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**11.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	8.7%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	1.5	1.5
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services Operations, Inc.	3.3	0.5
	-	-
	-	-
	-	-
Other	-	-
Total	3.3	0.5
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		2.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	0.3	0.3
Total Administrative, Secured & Priority	0.6	0.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.7	0.1
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Energy Services North America, Inc.	13.0	1.1
Enron Energy Services, Inc.	1.8	0.2
Enron Energy Services, LLC	0.3	0.0
Operational Energy Corp.	0.2	0.0
Other Debtors	0.0	0.0
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	15.3	1.3
Total General Unsecured	16.0	1.4
Subordinated Claims	-	-
Total	16.6	2.0
Equity	n.a.	-
Total Allocated - Stand-Alone	16.6	2.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Freight Markets Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**21.4%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	22.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	0.3
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	1.2
Total Directly Held Assets		1.5
Intercompany Post Petition Receivables from Debtors	2.9	2.8
Intercompany Pre Petition Receivables from Debtors		
Enron Metals & Commodity Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		4.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	2.1	2.1
Secured Claims	-	-
Priority Claims	0.1	0.1
Intercompany Payables Post Petition	0.7	0.7
Total Administrative, Secured & Priority	2.9	2.9
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	3.4	0.8
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Enron Global Markets LLC	1.8	0.4
Enron Corp.	1.0	0.2
Risk Management & Trading Corp.	0.0	0.0
Enron Industrial Markets LLC	0.0	0.0
Other Debtors	0.0	0.0
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	2.9	0.6
Total General Unsecured	6.3	1.4
Subordinated Claims	-	-
Total	9.2	4.3
Equity	n.a.	-
Total Allocated - Stand-Alone	9.2	4.3

Note: Amounts may not add due to rounding

Appendix C-I

Enron Fuels International, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**20.5%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	21.2%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	9.1
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		9.1
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	0.1	0.1
Smith/Enron Cogeneration Limited Partnership	28.1	-
Empresa Energetica Corinto Ltd.	2.5	-
Dabhol Power Company	2.4	-
Other	-	-
Total	33.2	0.1
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		9.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.4	0.4
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.3	0.3
Total Administrative, Secured & Priority	0.7	0.7
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	2.8	0.6
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	31.6	6.7
Risk Management & Trading Corp.	5.3	1.1
Enron Global Markets LLC	0.0	0.0
Enron Energy Services Operations, Inc.	0.0	0.0
Other Debtors	0.0	0.0
Enron Capital & Trade Global Resources Corp.	0.3	0.1
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	37.2	7.9
Total General Unsecured	40.0	8.5
Subordinated Claims	-	-
Total	40.7	9.2
Equity	n.a.	-
Total Allocated - Stand-Alone	40.7	9.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Gas Liquids, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**11.2%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	7.9%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	7.1
Directly Held Assets to be Liquidated	n.a.	1.6
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	1.6
Total Directly Held Assets		10.2
Intercompany Post Petition Receivables from Debtors	33.8	33.8
Intercompany Pre Petition Receivables from Debtors		
Enron Capital & Trade Resources International Corp.	14.1	4.0
Enron Corp.	4.8	0.8
	-	-
	-	-
Other	-	-
Total	19.0	4.8
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	4.1	4.1
Enron Gas Liquids Far East, Ltd.	0.0	0.0
Enron Capital & Trade Global Resources Corp.	0.0	0.0
	-	-
Other	-	-
Total	4.1	4.1
Equity / Preferred Equity Interests in Affiliates		
Enron Gas Liquids Europe S.A.R.L.	n.a.	-
Enron Liquid Hydrocarbons Latin America, Inc.	n.a.	-
Enron Capital & Trade Resources Singapore Pte Ltd.	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		53.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	3.9	3.9
Secured Claims	1.0	1.0
Priority Claims	4.2	4.2
Intercompany Payables Post Petition	2.5	2.5
Total Administrative, Secured & Priority	11.6	11.6
Pre Petition General Unsecured Claims		
Debt	0.9	0.1
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	48.6	3.8
Other Liabilities	2.5	0.2
Intercompany Payables Pre Petition		
Risk Management & Trading Corp.	308.1	24.2
Enron North America Corp.	126.6	10.0
EGP Fuels Company	12.7	1.0
Enron Liquid Fuels, Inc.	3.6	0.3
Other Debtors	11.3	0.9
Enron MW, L.L.C.	11.3	0.9
Enron Capital & Trade Resources Korea Corp. - Kor	0.1	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	473.7	37.3
Total General Unsecured	525.8	41.4
Subordinated Claims	-	-
Total	537.4	53.0
Equity	n.a.	-
Total Allocated - Stand-Alone	537.4	53.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Gathering Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	0.0	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	-
Total General Unsecured	0.0	-
Subordinated Claims	-	-
Total	0.2	-
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	-

Note: Amounts may not add due to rounding

Appendix C-I

Enron Global LNG LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	10.2
Directly Held Assets to be Liquidated	n.a.	0.3
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		10.5
Intercompany Post Petition Receivables from Debtors	0.6	0.6
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	3.8	0.8
Enron India LLC	1.3	0.0
Enron Management, Inc.	0.0	0.0
	-	-
Other	-	-
Total	5.1	0.8
Intercompany Receivables from Non-Debtors		
Hawksbill Creek LNG, Ltd.	0.1	0.1
Enron LNG Holdings Ltd.	0.0	0.0
Enron Global Mauritius Company, L.L.C.	0.0	0.0
Enron Mauritius Pakistan Company, L.L.C.	0.0	-
Other	-	-
Total	0.1	0.1
Equity / Preferred Equity Interests in Affiliates		
Enron LNG Shipping Company	n.a.	25.6
Enron LNG (BVI) Marketing Ltd.	n.a.	21.1
Enron LNG Marketing LLC	n.a.	17.9
Enron Bahamas LNG Ltd.	n.a.	9.1
Other	n.a.	0.5
Total		74.1
Total Allocated - Stand-Alone		86.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.7	0.7
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	10.9	10.9
Total Administrative, Secured & Priority	11.7	11.7
Pre Petition General Unsecured Claims		
Debt	0.8	0.8
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.1	0.1
Other Liabilities	1.1	1.1
Intercompany Payables Pre Petition		
Enron Caribbean Basin LLC	17.9	17.9
Enron Corp.	5.9	5.9
Enron Global Markets LLC	1.5	1.5
Atlantic Commercial Finance, Inc.	1.5	1.5
Other Debtors	1.4	1.4
Enron Middle East Ltd.	0.4	0.4
Enron Venezuela Ltd.	0.3	0.3
EGEP Services Inc.	0.0	0.0
Enron LNG Development Corp.	0.0	0.0
Other Non-Debtors	0.0	0.0
Total Intercompany Payables	28.9	28.9
Total General Unsecured	30.8	30.8
Subordinated Claims	-	-
Total	42.4	42.4
Equity	n.a.	43.7
Total Allocated - Stand-Alone	42.4	86.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron Global Markets LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.2
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.3
Intercompany Post Petition Receivables from Debtors	1.7	1.7
Intercompany Pre Petition Receivables from Debtors		
Calypso Pipeline, LLC	1.7	1.7
Enron Global LNG LLC	1.5	1.5
Risk Management & Trading Corp.	0.5	0.5
Enron Freight Markets Corp.	1.8	0.4
Other	5.3	0.4
Total	10.9	4.6
Intercompany Receivables from Non-Debtors		
Hawksbill Creek LNG, Ltd.	0.9	0.8
Enron (Bermuda) Limited	0.8	0.7
Enron Capital & Trade Global Resources Corp.	0.0	0.0
Sundance Assets, L.P.	0.0	0.0
Other	0.1	0.0
Total	1.8	1.5
Equity / Preferred Equity Interests in Affiliates		
EGM Tech Ventures LLC	n.a.	-
Enron Market Claims Trading Corp.	n.a.	-
Enron Freight Markets Corp.	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		8.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.2	0.6
Secured Claims	0.0	0.0
Priority Claims	0.0	-
Intercompany Payables Post Petition	15.6	7.5
Total Administrative, Secured & Priority	16.8	8.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	7.1	-
Other Liabilities	6.4	-
Intercompany Payables Pre Petition		
Enron Corp.	83.3	-
Enron Net Works LLC	36.2	-
Enron North America Corp.	12.2	-
EnronOnline, LLC	3.8	-
Other Debtors	8.2	-
Enron Overseas Services Corp.	0.1	-
Enron Capital & Trade Resources Korea Corp. - Kor	0.1	-
Enron Australia Pty Limited	0.0	-
DealBench L.L.C.	0.0	-
Other Non-Debtors	0.0	-
Total Intercompany Payables	143.9	-
Total General Unsecured	157.4	-
Subordinated Claims	-	-
Total	174.2	8.0
Equity	n.a.	-
Total Allocated - Stand-Alone	174.2	8.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Global Power & Pipelines L.L.C.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**56.5%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	72.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	41.3
Directly Held Assets to be Liquidated	n.a.	0.6
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	4.9
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		46.8
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	239.9	39.9
Enron Caribbean Basin LLC	1.0	0.1
	-	-
	-	-
Other	-	-
Total	240.8	40.0
Intercompany Receivables from Non-Debtors		
Enron Guatemala Holdings Ltd.	0.2	0.2
Enron Colombia Investments Limited Partnership	0.7	0.1
Puerto Quetzal Power Corp.	0.1	-
	-	-
Other	-	-
Total	0.9	0.3
Equity / Preferred Equity Interests in Affiliates		
Enron Power Philippines Corp.	n.a.	33.2
Ponderosa Assets, L.P.	n.a.	2.5
EGPP Services Inc.	n.a.	-
Enron Dominicana Holding Limited	n.a.	-
Other	n.a.	-
Total		35.6
Total Allocated - Stand-Alone		122.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	168.6	122.2
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron North America Corp.	0.4	0.3
Enron Asia Pacific/Africa/China LLC	0.1	0.0
Enron Commercial Finance Ltd.	0.0	0.0
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.4	0.3
Total General Unsecured	169.0	122.5
Subordinated Claims	-	-
Total	169.2	122.7
Equity	n.a.	-
Total Allocated - Stand-Alone	169.2	122.7

Note: Amounts may not add due to rounding

Appendix C-I

Enron Holding Company L.L.C.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	94.1	15.6
	-	-
	-	-
	-	-
Other	-	-
Total	94.1	15.6
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Enron Dominican Republic Operations Ltd.	n.a.	0.1
Enron Dominican Republic Ltd.	n.a.	-
Enron Global Power & Pipelines L.L.C.	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.1
Total Allocated - Stand-Alone		15.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Asia Pacific/Africa/China LLC	4.6	4.6
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	4.6	4.6
Total General Unsecured	4.6	4.6
Subordinated Claims	-	-
Total	4.8	4.8
Equity	n.a.	11.0
Total Allocated - Stand-Alone	4.8	15.7

Note: Amounts may not add due to rounding

Appendix C-I

Enron India Holdings Ltd.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
EKTP Holding Company Ltd.	n.a.	-
Enron Mauritius Company	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.5	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.1	-
Total Administrative, Secured & Priority	0.6	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Development Funding Ltd.	0.0	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	-
Total General Unsecured	0.1	-
Subordinated Claims	-	-
Total	0.7	-
Equity	n.a.	-
Total Allocated - Stand-Alone	0.7	-

Note: Amounts may not add due to rounding

Appendix C-I

Enron India LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**7.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	1.8%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Atlantic Commercial Finance, Inc.	23.7	2.7
Enron Development Corp.	4.2	0.7
Enron Broadband Services, Inc.	0.3	0.0
Enron South America LLC	0.1	0.0
Other	1.2	0.0
Total	29.4	3.5
Intercompany Receivables from Non-Debtors		
Enron Global Exploration & Production Inc.	0.5	0.1
Atlantic India Holdings Ltd.	1.8	0.1
Travamark Two B.V.	0.3	0.0
Offshore Power Operations C.V.	0.2	0.0
Other	0.0	0.0
Total	2.9	0.3
Equity / Preferred Equity Interests in Affiliates		
Visum Soft LLC	n.a.	0.0
Enron BPAC Ltd.	n.a.	0.0
Enron International Bangladesh Ltd.	n.a.	0.0
Enron International Haripur Ltd.	n.a.	0.0
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		3.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	176.7	3.1
Enron Expat Services Inc.	8.1	0.1
Enron Asia Pacific/Africa/China LLC	1.4	0.0
Enron Global LNG LLC	1.3	0.0
Other Debtors	4.3	0.1
Enron Overseas Services Corp.	1.6	0.0
Enron India Natural Gas, Inc.	1.2	0.0
India Electric Maintenance Ltd.	0.0	0.0
Enron International PAL India Ltd.	0.0	0.0
Other Non-Debtors	0.0	0.0
Total Intercompany Payables	194.6	3.4
Total General Unsecured	194.6	3.4
Subordinated Claims	-	-
Total	194.9	3.8
Equity	n.a.	-
Total Allocated - Stand-Alone	194.9	3.8

Note: Amounts may not add due to rounding

Appendix C-I

Enron Industrial Markets LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	4.2	4.1
Intercompany Pre Petition Receivables from Debtors		
Enron Broadband Services, Inc.	0.1	0.0
Enron Freight Markets Corp.	0.0	0.0
Enron Asia Pacific/Africa/China LLC	0.0	0.0
Operational Energy Corp.	0.0	0.0
Other	0.0	-
Total	0.1	0.0
Intercompany Receivables from Non-Debtors		
Compagnie Papiers Stadacona	0.8	0.8
Azurix Corp.	0.2	0.2
Enron Diversified Investments Corp.	0.0	0.0
Big Island II, L.L.C.	0.0	-
Other	-	-
Total	0.9	0.9
Equity / Preferred Equity Interests in Affiliates		
Enron Industrial Markets GP Corp.	n.a.	0.1
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.1
Total Allocated - Stand-Alone		5.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	3.1	0.9
Secured Claims	-	-
Priority Claims	0.0	-
Intercompany Payables Post Petition	14.4	4.2
Total Administrative, Secured & Priority	17.5	5.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	2.0	-
Other Liabilities	7.1	-
Intercompany Payables Pre Petition		
Enron Corp.	27.3	-
Enron Net Works LLC	18.6	-
Enron North America Corp.	15.7	-
Enron Property & Services Corp.	1.4	-
Other Debtors	2.5	-
DealBench L.L.C.	0.0	-
Clickpaper.com, L.L.C.	0.0	-
Enron Industrial Markets GP Corp.	0.0	-
Florida Gas Transmission Company	0.0	-
Other Non-Debtors	-	-
Total Intercompany Payables	65.5	-
Total General Unsecured	74.6	-
Subordinated Claims	-	-
Total	92.1	5.1
Equity	n.a.	-
Total Allocated - Stand-Alone	92.1	5.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron International Asia Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
EI Guam Operations, L.L.C.	n.a.	4.2
EI Operations Holdings, L.L.C.	n.a.	-
EI Indonesia Operations L.L.C.	n.a.	-
	n.a.	-
Other	n.a.	-
Total		4.2
Total Allocated - Stand-Alone		4.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron North America Corp.	0.6	0.6
Enron Corp.	0.2	0.2
Enron Asia Pacific/Africa/China LLC	0.0	0.0
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.8	0.8
Total General Unsecured	0.8	0.8
Subordinated Claims	-	-
Total	1.0	1.0
Equity	n.a.	3.2
Total Allocated - Stand-Alone	1.0	4.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron International Asset Management Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	0.6	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.6	0.1
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Enron International Americas Corp.	n.a.	19.1
Enron International Asia Corp.	n.a.	3.2
Enron International Europe Corp.	n.a.	-
Enron International North America Asset Management C	n.a.	-
Other	n.a.	-
Total		22.3
Total Allocated - Stand-Alone		22.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Caribbean Basin LLC	0.0	0.0
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	0.0
Total General Unsecured	0.0	0.0
Subordinated Claims	-	-
Total	0.2	0.2
Equity	n.a.	22.2
Total Allocated - Stand-Alone	0.2	22.4

Note: Amounts may not add due to rounding

Appendix C-I

Enron International Fuel Management Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Global LNG LLC	0.0	0.0
Enron Corp.	0.0	0.0
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Caribbean Basin LLC	0.0	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	-
Total General Unsecured	0.0	-
Subordinated Claims	-	-
Total	0.2	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	0.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron International Holdings Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**11.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	8.8%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
The Protane Corporation	1.5	1.5
Enron Commercial Finance Ltd.	0.0	0.0
	-	-
	-	-
Other	-	-
Total	1.5	1.5
Intercompany Receivables from Non-Debtors		
Electricidad Enron de Guatemala, S.A.	1.2	0.2
	-	-
	-	-
	-	-
Other	-	-
Total	1.2	0.2
Equity / Preferred Equity Interests in Affiliates		
Enron Global Inc.	n.a.	4.0
Enron International Development Services, Inc.	n.a.	3.9
Enron Holding Company L.L.C.	n.a.	3.2
Enron Java Power Corp.	n.a.	0.1
Other	n.a.	0.0
Total		11.1
Total Allocated - Stand-Alone		12.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	109.0	9.5
Enron Development Corp.	9.7	0.8
Enron Expat Services Inc.	1.4	0.1
	-	-
Other Debtors	-	-
Enron Global Inc.	25.1	2.2
Verdenergia Enron de Puerto Rico, Inc.	0.0	0.0
Enron Java Power Corp.	0.0	0.0
Enron Global Capital Company	0.0	0.0
Other Non-Debtors	-	-
Total Intercompany Payables	145.2	12.7
Total General Unsecured	145.2	12.7
Subordinated Claims	-	-
Total	145.4	12.9
Equity	n.a.	-
Total Allocated - Stand-Alone	145.4	12.9

Note: Amounts may not add due to rounding

Appendix C-I

Enron International Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
Enron America del Sur S.A.	1.3	0.3
Enron Venezuela Ltd.	0.1	0.1
	-	-
	-	-
Other	-	-
Total	1.4	0.3
Equity / Preferred Equity Interests in Affiliates		
Enron International Funding L.L.C.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	15.3	0.0
Intercompany Payables Pre Petition		
Enron Corp.	442.7	0.1
Enron Caribbean Basin LLC	0.2	0.0
Enron South America LLC	0.0	0.0
Enron Asia Pacific/Africa/China LLC	0.0	0.0
Other Debtors	0.0	0.0
Enron Pipeline Company - Argentina S.A.	1.8	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	444.7	0.1
Total General Unsecured	460.0	0.1
Subordinated Claims	-	-
Total	460.3	0.3
Equity	n.a.	-
Total Allocated - Stand-Alone	460.3	0.3

Note: Amounts may not add due to rounding

Appendix C-I

Enron International Korea Holdings Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	0.5	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.5	0.1
Intercompany Receivables from Non-Debtors		
Enron International Korea Holdings Company Ltd.	0.1	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.1	0.1
Equity / Preferred Equity Interests in Affiliates		
Enron International Korea Holdings Company Ltd.	n.a.	163.3
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		163.3
Total Allocated - Stand-Alone		163.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Asia Pacific/Africa/China LLC	0.1	0.1
Enron Development Funding Ltd.	0.0	0.0
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.1	0.1
Total General Unsecured	0.1	0.1
Subordinated Claims	-	-
Total	0.4	0.4
Equity	n.a.	163.0
Total Allocated - Stand-Alone	0.4	163.4

Note: Amounts may not add due to rounding

Appendix C-I

Enron Liquid Fuels, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**10.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	6.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.6
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	2.6
Total Directly Held Assets		3.2
Intercompany Post Petition Receivables from Debtors	2.7	2.7
Intercompany Pre Petition Receivables from Debtors		
Enron Capital & Trade Resources International Corp.	1.9	0.5
Enron Gas Liquids, Inc.	3.6	0.3
Enron Freight Markets Corp.	0.0	0.0
	-	-
Other	-	-
Total	5.5	0.8
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	8.7	8.7
Enron Administrative Services Corp.	6.4	6.4
Enron Fuels Caribbean, L.P.	3.0	1.6
Enron Capital & Trade Global Resources Corp.	1.2	0.7
Other	0.3	0.2
Total	19.6	17.5
Equity / Preferred Equity Interests in Affiliates		
Enron Fuels Company II, LLC	n.a.	-
Enron Fuels Company I, LLC	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		24.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	4.0	4.0
Secured Claims	-	-
Priority Claims	0.9	0.9
Intercompany Payables Post Petition	1.9	1.9
Total Administrative, Secured & Priority	6.8	6.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	37.6	2.4
Other Liabilities	145.6	9.2
Intercompany Payables Pre Petition		
Enron Corp.	51.1	3.2
Risk Management & Trading Corp.	23.7	1.5
Enron North America Corp.	2.5	0.2
EnronOnline, LLC	0.1	0.0
Other Debtors	0.1	0.0
Enron Fuels Caribbean, L.P.	16.3	1.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	93.9	5.9
Total General Unsecured	277.1	17.5
Subordinated Claims	-	-
Total	283.9	24.2
Equity	n.a.	-
Total Allocated - Stand-Alone	283.9	24.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Liquid Services Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Transportation Services Company	5.9	5.9
Enron Corp.	29.5	4.9
	-	-
	-	-
Other	-	-
Total	35.4	10.8
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Enron Processing Properties, Inc.	n.a.	-
Port Arthur Olefins, L.L.C.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		10.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	0.0	0.0
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Enron Operations Services Corp. (ETS)	0.0	0.0
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	0.0
Total General Unsecured	0.0	0.0
Subordinated Claims	-	-
Total	0.2	0.2
Equity	n.a.	10.6
Total Allocated - Stand-Alone	0.2	10.8

Note: Amounts may not add due to rounding

Appendix C-I

Enron LNG Marketing LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	31.5
Directly Held Assets to be Liquidated	n.a.	1.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		32.4
Intercompany Post Petition Receivables from Debtors	0.1	0.1
Intercompany Pre Petition Receivables from Debtors		
Risk Management & Trading Corp.	11.1	11.1
Enron Corp.	4.8	0.8
Enron North America Corp.	0.6	0.1
	-	-
Other	-	-
Total	16.5	12.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		44.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	1.3	1.3
Total Administrative, Secured & Priority	1.6	1.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	2.6	2.6
Other Liabilities	0.5	0.5
Intercompany Payables Pre Petition		
Enron LNG Shipping Company	0.9	0.9
Enron Caribbean Basin LLC	0.0	0.0
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.9	0.9
Total General Unsecured	4.0	4.0
Subordinated Claims	-	-
Total	5.6	5.6
Equity	n.a.	39.0
Total Allocated - Stand-Alone	5.6	44.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron LNG Shipping Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	26.9
Directly Held Assets to be Liquidated	n.a.	0.8
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		27.8
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron LNG Marketing LLC	0.9	0.9
Enron Global LNG LLC	0.0	0.0
	-	-
	-	-
Other	-	-
Total	0.9	0.9
Intercompany Receivables from Non-Debtors		
Enron LNG (BVI) Marketing Ltd.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		28.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.7	0.7
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	2.4	2.4
Total Administrative, Secured & Priority	3.1	3.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	3.1	3.1
Equity	n.a.	25.6
Total Allocated - Stand-Alone	3.1	28.7

Note: Amounts may not add due to rounding

Appendix C-I

Enron Machine and Mechanical Services, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**8.2%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	3.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Operations Services Corp. (ETS)	0.9	0.2
Enron Transportation Services Company	0.0	0.0
	-	-
	-	-
Other	-	-
Total	1.0	0.2
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	1.1	0.0
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	1.1	0.0
Total General Unsecured	1.1	0.0
Subordinated Claims	-	-
Total	1.3	0.2
Equity	n.a.	-
Total Allocated - Stand-Alone	1.3	0.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Management, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**11.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	8.7%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	0.2	0.2
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	89.2	18.4
EGP Fuels Company	157.8	0.2
Enron Energy Services Operations, Inc.	1.1	0.2
Enron Engineering & Construction Company	0.4	0.1
Other	1.8	0.3
Total	250.2	19.1
Intercompany Receivables from Non-Debtors		
Transwestern Pipeline Company	0.0	0.0
Azurix Corp.	0.0	0.0
Citrus Corp.	0.0	0.0
EGEP Services Inc.	0.1	0.0
Other	0.0	0.0
Total	0.1	0.1
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		19.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	2.2	2.2
Secured Claims	-	-
Priority Claims	0.2	0.2
Intercompany Payables Post Petition	2.6	2.6
Total Administrative, Secured & Priority	5.0	5.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	0.0	0.0
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	155.9	13.5
Intercompany Payables Pre Petition		
Enron Corp.	6.1	0.5
Enron Property & Services Corp.	2.0	0.2
Enron Global LNG LLC	0.0	0.0
	-	-
Other Debtors	-	-
Northern Plains Natural Gas Company	0.2	0.0
Florida Gas Transmission Company	0.1	0.0
	-	-
	-	-
Other Non-Debtors	(0.0)	-
Total Intercompany Payables	8.4	0.7
Total General Unsecured	164.3	14.3
Subordinated Claims	-	-
Total	169.3	19.3
Equity	n.a.	-
Total Allocated - Stand-Alone	169.3	19.3

Note: Amounts may not add due to rounding

Appendix C-I

Enron Mauritius Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
Enron India Private Ltd.	0.1	0.0
NTM Holdings Ltd.	0.0	-
	-	-
	-	-
Other	-	-
Total	0.1	0.0
Equity / Preferred Equity Interests in Affiliates		
Dabhol Power Company	n.a.	-
NTM Holdings Ltd.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.5	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.3	0.0
Total Administrative, Secured & Priority	1.9	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	1.6	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	41.1	-
Enron Development Corp.	38.3	-
Enron India LLC	1.1	-
Atlantic Commercial Finance, Inc.	0.0	-
Other Debtors	-	-
Enron Netherlands Holding B.V.	3.4	-
Enron India Private Ltd.	0.1	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	84.0	-
Total General Unsecured	85.6	-
Subordinated Claims	-	-
Total	87.5	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	87.5	0.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Metals & Commodity Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**30.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	35.9%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	29.3
Directly Held Assets to be Liquidated	n.a.	2.5
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		31.8
Intercompany Post Petition Receivables from Debtors	0.5	0.5
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	93.8	15.6
Enron Credit Inc.	0.0	0.0
Enron Global Markets LLC	0.0	-
	-	-
Other	-	-
Total	93.8	15.6
Intercompany Receivables from Non-Debtors		
Enron Trading Services Inc.	3.4	3.4
	-	-
	-	-
	-	-
Other	-	-
Total	3.4	3.4
Equity / Preferred Equity Interests in Affiliates		
Enron Metals (Australia) Pty Ltd	n.a.	0.1
Enron Trading Limited	n.a.	0.0
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.1
Total Allocated - Stand-Alone		51.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	2.7	2.7
Secured Claims	0.9	0.9
Priority Claims	0.2	0.2
Intercompany Payables Post Petition	3.6	3.6
Total Administrative, Secured & Priority	7.4	7.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	101.7	36.5
Guarantee Obligations	-	-
Trade & A/P Liabilities	8.6	3.1
Other Liabilities	10.4	3.7
Intercompany Payables Pre Petition		
Enron Net Works LLC	0.1	0.0
Enron Power Marketing, Inc.	0.1	0.0
Enron Freight Markets Corp.	0.0	0.0
Enron Property & Services Corp.	0.0	0.0
Other Debtors	0.0	0.0
Enron Trade Services Holdings Inc.	1.3	0.5
Enron Trading Limited	0.0	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	1.6	0.6
Total General Unsecured	122.2	43.9
Subordinated Claims	-	-
Total	129.6	51.3
Equity	n.a.	-
Total Allocated - Stand-Alone	129.6	51.3

Note: Amounts may not add due to rounding

Appendix C-I

Enron Methanol Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	0.5
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.5
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Risk Management & Trading Corp.	2.7	2.7
Enron Gas Liquids, Inc.	3.5	0.3
EGP Fuels Company	6.8	0.0
	-	-
Other	-	-
Total	13.1	3.0
Intercompany Receivables from Non-Debtors		
Florida Gas Transmission Company	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		3.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	2.8	1.9
Secured Claims	0.9	0.9
Priority Claims	0.0	-
Intercompany Payables Post Petition	1.1	0.8
Total Administrative, Secured & Priority	4.8	3.5
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.7	-
Other Liabilities	10.6	-
Intercompany Payables Pre Petition		
Enron Corp.	45.3	-
Enron Net Works LLC	0.0	-
Enron Property & Services Corp.	0.0	-
Enron Transportation Services Company	0.0	-
Other Debtors	0.0	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	45.4	-
Total General Unsecured	56.7	-
Subordinated Claims	-	-
Total	61.5	3.5
Equity	n.a.	-
Total Allocated - Stand-Alone	61.5	3.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron Middle East LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**7.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	2.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	3.2	0.7
Enron Global LNG LLC	0.6	0.6
Enron India LLC	0.7	0.0
Enron Liquid Fuels, Inc.	0.1	0.0
Other	0.0	0.0
Total	4.7	1.3
Intercompany Receivables from Non-Debtors		
Enron Global Mauritius Company, L.L.C.	0.0	0.0
Enron Gaza International Ltd.	12.8	0.0
Enron Mauritius Pakistan Company, L.L.C.	0.0	-
	-	-
Other	-	-
Total	12.8	0.0
Equity / Preferred Equity Interests in Affiliates		
Enron Oman Gas Pipeline Operations Ltd.	n.a.	0.0
Enron Oman Cooling Ltd.	n.a.	0.0
Enron Jebel Ali Power Ltd.	n.a.	0.0
Enron Saudi Holdings Ltd.	n.a.	0.0
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		1.3

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.3	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	23.7	0.6
Enron Caribbean Basin LLC	8.7	0.2
Atlantic Commercial Finance, Inc.	5.9	0.2
Enron Expat Services Inc.	1.3	0.0
Other Debtors	1.0	0.0
Enron Middle East Ltd.	0.7	0.0
EGEP Services Inc.	0.4	0.0
Enron Australia Pty Limited	0.0	0.0
Enron Transition Company, Inc.	0.0	0.0
Other Non-Debtors	0.0	0.0
Total Intercompany Payables	41.9	1.1
Total General Unsecured	42.2	1.1
Subordinated Claims	-	-
Total	42.4	1.3
Equity	n.a.	-
Total Allocated - Stand-Alone	42.4	1.3

Note: Amounts may not add due to rounding

Appendix C-I

Enron Natural Gas Marketing Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**23.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	26.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	17.4	17.4
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	3,265.5	672.1
Risk Management & Trading Corp.	320.4	320.4
Enron North America Corp.	866.0	178.2
	-	-
Other	-	-
Total	4,452.0	1,170.8
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		1,188.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	15.7	15.7
Secured Claims	-	-
Priority Claims	1.7	1.7
Intercompany Payables Post Petition	10.8	10.8
Total Administrative, Secured & Priority	28.3	28.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	546.4	142.2
Guarantee Obligations	-	-
Trade & A/P Liabilities	251.8	65.5
Other Liabilities	58.3	15.2
Intercompany Payables Pre Petition		
Enron Corp.	3,584.0	932.6
	-	-
	-	-
	-	-
Other Debtors	-	-
Enron Compression Services Company	14.9	3.9
Enron Canada Corp.	2.0	0.5
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	3,601.0	937.0
Total General Unsecured	4,457.5	1,159.9
Subordinated Claims	-	-
Total	4,485.7	1,188.2
Equity	n.a.	-
Total Allocated - Stand-Alone	4,485.7	1,188.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Net Works LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**14.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	13.2%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.3
Directly Held Assets to be Liquidated	n.a.	0.3
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.7
Intercompany Post Petition Receivables from Debtors	199.7	195.0
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services Operations, Inc.	21.2	3.2
EnronOnline, LLC	15.5	2.4
Enron South America LLC	5.2	1.5
Enron Caribbean Basin LLC	8.4	1.3
Other	80.8	5.0
Total	131.2	13.4
Intercompany Receivables from Non-Debtors		
Enron Facility Services, Inc.	7.0	1.1
CGNN Holding Company, Inc.	0.9	0.9
Enron Canada Corp.	0.6	0.6
Florida Gas Transmission Company	0.5	0.5
Other	36.5	4.1
Total	45.6	7.3
Equity / Preferred Equity Interests in Affiliates		
EnronOnline, LLC	n.a.	-
DealBench L.L.C.	n.a.	-
CommodityLogic LLC	n.a.	-
Clickpaper.com, L.L.C.	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		216.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	2.6	2.6
Secured Claims	0.1	0.1
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	162.7	162.7
Total Administrative, Secured & Priority	165.4	165.4
Pre Petition General Unsecured Claims		
Debt	1.9	0.3
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	29.4	3.9
Other Liabilities	5.6	0.7
Intercompany Payables Pre Petition		
Enron Corp.	346.1	45.6
Enron Property & Services Corp.	3.0	0.4
Enron Broadband Services, L.P.	0.3	0.0
Enron Management, Inc.	0.2	0.0
Other Debtors	0.1	0.0
Enron Overseas Services Corp.	0.1	0.0
Enron Venezuela Ltd.	0.0	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	349.8	46.1
Total General Unsecured	386.7	51.0
Subordinated Claims	-	-
Total	552.1	216.4
Equity	n.a.	-
Total Allocated - Stand-Alone	552.1	216.4

Note: Amounts may not add due to rounding

Appendix C-I

Enron North America Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**20.1%**
Plan Guarantee	**17.3%**
Stand-Alone General Unsecured	20.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	1,432.1
Directly Held Assets to be Liquidated	n.a.	303.6
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	325.9
Total Directly Held Assets		2,061.6
Intercompany Post Petition Receivables from Debtors	410.5	409.5
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	12,698.6	2,110.2
Enron Capital & Trade Resources International Corp.	448.0	127.5
Enron Power Corp.	65.3	24.0
Oswego Cogen Company, LLC	388.5	14.5
Other	492.4	73.2
Total	14,092.8	2,349.3
Intercompany Receivables from Non-Debtors		
Swee'P, L.L.C.	308.8	51.1
ECT Investing Partners, L.P.	48.8	48.8
Sundance Industrial Partners, L.P.	21.3	21.3
ECT Europe Finance, Inc.	47.2	14.2
Other	98.3	45.8
Total	524.4	181.3
Equity / Preferred Equity Interests in Affiliates		
Enron Canada Corp.	n.a.	867.5
Compagnie Papiers Stadacona	n.a.	98.2
Enron Compression Services Company	n.a.	46.2
Enron Administrative Services Corp.	n.a.	38.6
Other	n.a.	137.9
Total		1,188.3
Total Allocated - Stand-Alone		6,190.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	217.4	217.4
Secured Claims	22.4	22.4
Priority Claims	44.1	44.1
Intercompany Payables Post Petition	462.5	462.5
Total Administrative, Secured & Priority	746.5	746.5
Pre Petition General Unsecured Claims		
Debt	7.4	1.5
SPE Obligations	8,093.8	1,665.9
Guarantee Obligations	0.0	0.0
Trade & A/P Liabilities	2,894.0	595.7
Other Liabilities	1,918.1	394.8
Intercompany Payables Pre Petition		
Enron Power Marketing, Inc.	5,137.1	1,057.4
Enron Natural Gas Marketing Corp.	3,265.5	672.1
Risk Management & Trading Corp.	2,785.4	573.3
Enron Natural Gas Marketing Corp.	866.0	178.2
Other Debtors	759.7	156.4
Enron MW, L.L.C.	363.2	74.7
New Albany Power I, L.L.C.	131.1	27.0
Fishtail LLC	85.4	17.6
Citrus Corp.	62.9	13.0
Other Non-Debtors	77.7	16.0
Total Intercompany Payables	13,534.0	2,785.7
Total General Unsecured	26,447.3	5,443.6
Subordinated Claims	-	-
Total	27,193.8	6,190.1
Equity	n.a.	-
Total Allocated - Stand-Alone	27,193.8	6,190.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron Operations Services Corp. (ETS)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**21.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	23.1%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	23.9
Directly Held Assets to be Liquidated	n.a.	0.8
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	2.5
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		27.2
Intercompany Post Petition Receivables from Debtors	0.2	0.2
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	300.0	49.9
Calypso Pipeline, LLC	0.2	0.2
LOA, Inc.	0.2	0.1
Enron North America Corp.	0.1	0.0
Other	0.9	0.0
Total	301.4	50.2
Intercompany Receivables from Non-Debtors		
Northern Plains Natural Gas Company	0.9	0.9
Northern Plains Natural Gas Company	0.1	0.1
Transportation Trading Services Company	0.1	0.1
Florida Gas Transmission Company	0.0	0.0
Other	0.2	0.0
Total	1.3	1.1
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		78.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	3.3	3.3
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	3.6	3.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	0.0	0.0
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Enron Transportation Services Company	303.0	70.1
Enron Property & Services Corp.	8.6	2.0
Enron Pipeline Services Company	4.3	1.0
Enron Pipeline Construction Services Company	3.1	0.7
Other Debtors	2.8	0.6
Houston Pipe Line Operations	1.2	0.3
Pan Border Gas Company	1.1	0.3
Enron Administrative Services Corp.	0.0	0.0
EGEP Services Inc.	0.0	0.0
Other Non-Debtors	0.0	0.0
Total Intercompany Payables	324.1	75.0
Total General Unsecured	324.2	75.0
Subordinated Claims	-	-
Total	327.8	78.6
Equity	n.a.	-
Total Allocated - Stand-Alone	327.8	78.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron Permian Gathering Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	9.0	1.5
Enron Transportation Services Company	0.0	0.0
	-	-
	-	-
Other	-	-
Total	9.0	1.5
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		1.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	0.2
Equity	n.a.	1.3
Total Allocated - Stand-Alone	0.2	1.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron Pipeline Construction Services Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	3.2
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		3.2
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Operations Services Corp. (ETS)	3.1	0.7
Enron Corp.	1.6	0.3
	-	-
	-	-
Other	-	-
Total	4.8	1.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		4.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Equipment Procurement Company	1.6	1.6
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	1.6	1.6
Total General Unsecured	1.6	1.6
Subordinated Claims	-	-
Total	1.7	1.7
Equity	n.a.	2.4
Total Allocated - Stand-Alone	1.7	4.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Pipeline Services Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	0.4	0.2
Intercompany Pre Petition Receivables from Debtors		
Enron Operations Services Corp. (ETS)	4.3	1.0
	-	-
	-	-
	-	-
Other	-	-
Total	4.3	1.0
Intercompany Receivables from Non-Debtors		
Integrated Process Technologies, LLC	0.0	0.0
Roadrunner I LLC	0.0	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		1.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	2.9	1.0
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	3.1	1.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	2.0	-
Intercompany Payables Pre Petition		
Enron Corp.	4.7	-
Enron Net Works LLC	0.4	-
Enron Transportation Services Company	0.2	-
Enron Property & Services Corp.	0.2	-
Other Debtors	0.0	-
CGNN Holding Company, Inc.	0.2	-
Northern Border P/L - Prebuild	0.0	-
Houston Pipe Line Operations	0.0	-
Citrus Corp.	0.0	-
Other Non-Debtors	-	-
Total Intercompany Payables	5.7	-
Total General Unsecured	7.7	-
Subordinated Claims	-	-
Total	10.8	1.2
Equity	n.a.	-
Total Allocated - Stand-Alone	10.8	1.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Power & Industrial Construction Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
National Energy Production Corporation	33.4	-
	-	-
	-	-
	-	-
Other	-	-
Total	33.4	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	-
Secured Claims	-	-
Priority Claims	0.1	-
Intercompany Payables Post Petition	9.0	-
Total Administrative, Secured & Priority	9.4	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	1.2	-
Other Liabilities	0.0	-
Intercompany Payables Pre Petition		
Enron Corp.	15.7	-
Enron Engineering & Construction Company	3.4	-
Enron Power Corp.	0.1	-
Enron Broadband Services, Inc.	0.0	-
Other Debtors	0.0	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	19.2	-
Total General Unsecured	20.4	-
Subordinated Claims	-	-
Total	29.8	-
Equity	n.a.	-
Total Allocated - Stand-Alone	29.8	-

Note: Amounts may not add due to rounding

Appendix C-I

Enron Power Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**31.5%**
Plan Guarantee	**28.6%**
Stand-Alone General Unsecured	36.8%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	10.7
Directly Held Assets to be Liquidated	n.a.	0.4
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		11.1
Intercompany Post Petition Receivables from Debtors	2.2	1.5
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	257.9	42.9
Enron Asia Pacific/Africa/China LLC	4.5	1.7
Enron Development Corp.	5.4	0.9
LINGTEC Constructors L.P.	0.2	0.0
Other	0.1	0.0
Total	268.0	45.5
Intercompany Receivables from Non-Debtors		
Enron Power Corp. - U.S.	19.3	8.4
Enron Europe L.L.C.	45.5	4.7
Enron Power Operating Company	8.0	2.2
Enron Equipment Installation Company	3.5	0.7
Other	0.4	0.1
Total	76.7	16.1
Equity / Preferred Equity Interests in Affiliates		
Enron Subic Power Corp.	n.a.	0.3
Enron Pipeline Construction - India, Limited Partnership	n.a.	-
Enron Power Operating Company	n.a.	-
ECT Europe, Inc.	n.a.	-
Other	n.a.	-
Total		0.3
Total Allocated - Stand-Alone		74.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	5.2	5.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	5.2	5.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	27.6	10.1
Trade & A/P Liabilities	0.1	0.0
Other Liabilities	6.0	2.2
Intercompany Payables Pre Petition		
Enron North America Corp.	65.3	24.0
Enron Engineering & Construction Company	49.1	18.0
Superior Construction Company	1.0	0.4
Enron Property & Services Corp.	0.2	0.1
Other Debtors	0.2	0.1
Enron Power Construction Company	27.3	10.0
ECT Europe, Inc.	11.9	4.4
Enron Export Sales Ltd.	0.0	0.0
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	155.0	57.0
Total General Unsecured	188.6	69.4
Subordinated Claims	-	-
Total	193.9	74.6
Equity	n.a.	-
Total Allocated - Stand-Alone	193.9	74.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron Power Marketing, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**22.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	24.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	786.1
Directly Held Assets to be Liquidated	n.a.	23.7
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	309.6
Total Directly Held Assets		1,119.4
Intercompany Post Petition Receivables from Debtors	232.0	232.0
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	5,137.1	1,057.4
Enron Energy Services, Inc.	97.2	19.5
Enron Energy Marketing Corp.	36.4	9.5
Enron Gas Liquids, Inc.	1.9	0.1
Other	0.3	0.1
Total	5,272.8	1,086.6
Intercompany Receivables from Non-Debtors		
Enron Canada Corp.	0.6	0.6
Enron Canada Corp.	0.0	0.0
Enron California Municipal Services, Inc.	0.0	0.0
Enron California Municipal Services, Inc.	0.0	0.0
Other	-	-
Total	0.6	0.6
Equity / Preferred Equity Interests in Affiliates		
Enron Power Northwest Co., a division of EPMI	n.a.	-
Enron Power Pacific Co., a division of EPMI	n.a.	-
Enron Power Oregon Co., a division of EPMI	n.a.	-
Enron Power Washington Co., a division of EPMI	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		2,438.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	66.5	66.5
Secured Claims	-	-
Priority Claims	16.8	16.8
Intercompany Payables Post Petition	74.6	74.6
Total Administrative, Secured & Priority	157.9	157.9
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	72.2	17.7
Guarantee Obligations	-	-
Trade & A/P Liabilities	1,087.2	266.1
Other Liabilities	1,500.6	367.2
Intercompany Payables Pre Petition		
Enron Corp.	4,759.9	1,164.8
Risk Management & Trading Corp.	1,883.3	460.9
Enron Net Works LLC	1.5	0.4
EnronOnline, LLC	1.0	0.2
Other Debtors	-	-
New Albany Power I, L.L.C.	10.7	2.6
Enron Sandhill Limited Partnership	3.0	0.7
Portland General Electric Company	0.3	0.1
Enron Compression Services Company	0.2	0.0
Other Non-Debtors	0.2	0.1
Total Intercompany Payables	6,660.2	1,629.8
Total General Unsecured	9,320.2	2,280.7
Subordinated Claims	-	-
Total	9,478.1	2,438.6
Equity	n.a.	-
Total Allocated - Stand-Alone	9,478.1	2,438.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron Processing Properties, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	0.0	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	-
Total Administrative, Secured & Priority	0.3	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.9	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	0.8	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.8	-
Total General Unsecured	1.7	-
Subordinated Claims	-	-
Total	2.0	-
Equity	n.a.	-
Total Allocated - Stand-Alone	2.0	-

Note: Amounts may not add due to rounding

Appendix C-I

Enron Property & Services Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**9.2%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	5.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.3
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.3
Intercompany Post Petition Receivables from Debtors	20.4	20.0
Intercompany Pre Petition Receivables from Debtors		
Enron Broadband Services, Inc.	51.7	4.8
Enron Energy Services Operations, Inc.	31.1	4.6
Enron Operations Services Corp. (ETS)	8.6	2.0
Enron Engineering & Construction Company	11.8	1.9
Other	38.3	6.1
Total	141.5	19.5
Intercompany Receivables from Non-Debtors		
CGNN Holding Company, Inc.	1.3	1.3
Transwestern Pipeline Company	0.9	0.9
Northern Plains Natural Gas Company	0.4	0.4
Florida Gas Transmission Company	0.4	0.4
Other	8.4	1.6
Total	11.4	4.6
Equity / Preferred Equity Interests in Affiliates		
Enron Northwest Finance, LLC	n.a.	0.7
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.7
Total Allocated - Stand-Alone		45.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	3.7	3.7
Secured Claims	2.5	2.5
Priority Claims	2.1	2.1
Intercompany Payables Post Petition	23.5	23.5
Total Administrative, Secured & Priority	31.8	31.8
Pre Petition General Unsecured Claims		
Debt	0.0	0.0
SPE Obligations	7.9	0.4
Guarantee Obligations	-	-
Trade & A/P Liabilities	8.8	0.4
Other Liabilities	82.5	4.1
Intercompany Payables Pre Petition		
Enron Corp.	170.5	8.4
	-	-
	-	-
	-	-
Other Debtors	-	-
Affiliated Building Services, Inc.	0.1	0.0
ECT Investments, Inc.	0.0	0.0
Enron Northwest Finance, LLC	0.0	0.0
	-	-
Other Non-Debtors	0.0	(0.0)
Total Intercompany Payables	170.6	8.5
Total General Unsecured	269.8	13.4
Subordinated Claims	-	-
Total	301.6	45.1
Equity	n.a.	-
Total Allocated - Stand-Alone	301.6	45.1

Note: Amounts may not add due to rounding

Appendix C-I

Enron Renewable Energy Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**9.5%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	5.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Smith Street Land Company	147.9	16.1
Enron Caribbean Basin LLC	0.1	0.0
	-	-
	-	-
Other	-	-
Total	148.0	16.1
Intercompany Receivables from Non-Debtors		
Spotted Holdings LP	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
Enron Solar Energy, Inc.	n.a.	1.7
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		1.7
Total Allocated - Stand-Alone		17.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.8	0.8
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.8	0.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	4.0	0.2
Intercompany Payables Pre Petition		
Enron Corp.	199.4	10.7
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	77.7	4.2
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems	4.5	0.2
Enron Property & Services Corp.	0.4	0.0
Other Debtors	0.6	0.0
Enron Solar Energy, Inc.	31.4	1.7
Enron America do Sul Ltda.	0.0	0.0
Zond Constructors II, Inc.	0.0	0.0
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	313.9	16.9
Total General Unsecured	317.9	17.1
Subordinated Claims	-	-
Total	318.7	17.8
Equity	n.a.	-
Total Allocated - Stand-Alone	318.7	17.8

Note: Amounts may not add due to rounding

Appendix C-I

Enron Reserve Acquisition Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**22.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	24.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	27.5
Directly Held Assets to be Liquidated	n.a.	1.7
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	30.1
Total Directly Held Assets		59.2
Intercompany Post Petition Receivables from Debtors	8.6	8.6
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	182.4	30.3
Enron Energy Services Operations, Inc.	0.0	0.0
	-	-
	-	-
Other	-	-
Total	182.4	30.3
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	41.2	41.2
Enron Administrative Services Corp.	2.1	2.1
	-	-
	-	-
Other	-	-
Total	43.3	43.3
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		141.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	3.8	3.8
Secured Claims	0.2	0.2
Priority Claims	2.5	2.5
Intercompany Payables Post Petition	27.6	27.6
Total Administrative, Secured & Priority	34.1	34.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	136.7	33.6
Guarantee Obligations	-	-
Trade & A/P Liabilities	16.9	4.2
Other Liabilities	154.5	38.0
Intercompany Payables Pre Petition		
Risk Management & Trading Corp.	71.9	17.7
Enron North America Corp.	56.3	13.8
Enron Net Works LLC	0.3	0.1
Enron North America Corp.	0.2	0.0
Other Debtors	0.3	0.1
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	129.0	31.7
Total General Unsecured	437.1	107.4
Subordinated Claims	-	-
Total	471.2	141.5
Equity	n.a.	-
Total Allocated - Stand-Alone	471.2	141.5

Note: Amounts may not add due to rounding

Appendix C-I

Enron South America LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**26.2%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	29.2%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	17.7
Directly Held Assets to be Liquidated	n.a.	0.5
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	17.3
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		35.5
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	17.2	3.5
Enron Development Funding Ltd.	6.1	1.2
Enron Caribbean Basin LLC	5.8	0.9
Enron Engineering & Construction Company	5.0	0.8
Other	5.1	0.5
Total	39.1	7.0
Intercompany Receivables from Non-Debtors		
Enron America do Sul Ltda.	2.6	2.6
Enron America del Sur S.A.	11.3	2.3
Enron International Bolivia Holdings Ltd.	5.9	1.5
Enron (Bolivia) C.V.	1.2	1.2
Other	48.2	2.6
Total	69.2	10.2
Equity / Preferred Equity Interests in Affiliates		
Enron Transportadora Holdings Ltd.	n.a.	42.8
Bolivia Holdings Ltd.	n.a.	12.5
Enron Brazil Energy Investments Ltd.	n.a.	3.5
Southern Cone Gas Ltd.	n.a.	1.1
Other	n.a.	0.0
Total		59.9
Total Allocated - Stand-Alone		112.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.4	0.4
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.4	0.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.1	0.0
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Atlantic Commercial Finance, Inc.	144.2	42.2
Enron Corp.	140.9	41.2
Enron Development Corp.	50.8	14.8
Enron Expat Services Inc.	14.3	4.2
Other Debtors	18.1	5.3
Enron Brazil Energy Investments Ltd.	12.0	3.5
GasOriente Boliviano Ltda.	1.2	0.3
Enron Brazil Services Ltd.	0.8	0.2
Enron Transredes Services L.L.C.	0.6	0.2
Other Non-Debtors	0.7	0.2
Total Intercompany Payables	383.6	112.1
Total General Unsecured	383.7	112.2
Subordinated Claims	-	-
Total	384.1	112.6
Equity	n.a.	-
Total Allocated - Stand-Alone	384.1	112.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron Telecommunications, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron Broadband Services, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	0.0	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.0	-
Intercompany Payables Pre Petition		
Enron Corp.	0.0	-
	-	-
	-	-
	-	-
Other Debtors	-	-
Enron Administrative Services Corp.	0.0	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	-
Total General Unsecured	0.0	-
Subordinated Claims	-	-
Total	0.2	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	0.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Trailblazer Pipeline Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.3
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.3
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	26.8	4.4
	-	-
	-	-
	-	-
Other	-	-
Total	26.8	4.4
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Trailblazer Pipeline Company (general partnership)	n.a.	-
Enron Trailblazer, L.L.C.	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		4.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.3	0.3
Equity	n.a.	4.4
Total Allocated - Stand-Alone	0.3	4.7

Note: Amounts may not add due to rounding

Appendix C-I

Enron Transportation Services Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.5
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	1.9
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		2.4
Intercompany Post Petition Receivables from Debtors	0.3	0.2
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	1,790.8	297.6
Enron North America Corp.	440.9	90.7
Enron Operations Services Corp. (ETS)	303.0	70.1
Enron Development Corp.	406.1	69.4
Other	174.6	28.9
Total	3,115.4	556.8
Intercompany Receivables from Non-Debtors		
ECT Investments Holding Corp.	11.0	11.0
ECT Investing Partners, L.P.	1.2	1.2
EOTT Energy Corp.	1.6	0.3
Florida Gas Transmission Company	0.2	0.2
Other	0.1	0.0
Total	14.1	12.8
Equity / Preferred Equity Interests in Affiliates		
Transwestern Holding Company, Inc.	n.a.	582.7
CGNN Holding Company, Inc.	n.a.	31.2
ECT Investing Partners, L.P.	n.a.	25.3
Transwestern Gathering Company	n.a.	10.3
Other	n.a.	5.4
Total		654.9
Total Allocated - Stand-Alone		1,227.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	14.5	14.5
Secured Claims	-	-
Priority Claims	0.2	0.2
Intercompany Payables Post Petition	26.0	26.0
Total Administrative, Secured & Priority	40.7	40.7
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	51.6	51.6
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.1	0.1
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
Enron Liquid Services Corp.	5.9	5.9
Enron Permian Gathering Inc.	0.0	0.0
Operational Energy Corp.	0.0	0.0
Enron Machine and Mechanical Services, Inc.	0.0	0.0
Other Debtors	0.0	0.0
CGNN Holding Company, Inc.	1.0	1.0
Northern Plains Natural Gas Company	0.2	0.2
Transportation Trading Services Company	0.1	0.1
Enron Operations, L.P.	0.0	0.0
Other Non-Debtors	0.0	0.0
Total Intercompany Payables	7.3	7.3
Total General Unsecured	59.0	59.0
Subordinated Claims	-	-
Total	99.6	99.6
Equity	n.a.	1,127.4
Total Allocated - Stand-Alone	99.6	1,227.0

Note: Amounts may not add due to rounding

Appendix C-I

Enron Ventures Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**14.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	12.7%
Modified Consolidated General Unsecured	19.1%

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	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	1.5
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		1.5
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	0.1	0.0
San Juan Gas Company, Inc.	1.1	-
	-	-
	-	-
Other	-	-
Total	1.2	0.0
Intercompany Receivables from Non-Debtors		
JSB Asset, L.L.C.	35.3	23.0
Enron Americas Energy Services, Inc.	0.4	0.0
Enron Property Management Corp.	0.0	0.0
	-	-
Other	-	-
Total	35.7	23.1
Equity / Preferred Equity Interests in Affiliates		
Enron Nuclear Services Corp.	n.a.	0.0
KGB, L.L.C.	n.a.	0.0
Enron Clean Fuels (div. of Enron Ventures Corp.)	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		24.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	1.5	1.5
Priority Claims	-	-
Intercompany Payables Post Petition	0.9	0.9
Total Administrative, Secured & Priority	2.6	2.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	74.0	9.4
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	98.9	12.6
	-	-
	-	-
	-	-
Other Debtors	-	-
KGB, L.L.C.	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	98.9	12.6
Total General Unsecured	173.0	22.0
Subordinated Claims	-	-
Total	175.6	24.6
Equity	n.a.	-
Total Allocated - Stand-Alone	175.6	24.6

Note: Amounts may not add due to rounding

Appendix C-I

Enron WarpSpeed Services, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	1.2	0.2
	-	-
	-	-
	-	-
Other	-	-
Total	1.2	0.2
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	0.4	0.2
Priority Claims	0.0	-
Intercompany Payables Post Petition	0.0	-
Total Administrative, Secured & Priority	0.6	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	1.5	-
Intercompany Payables Pre Petition		
Enron Broadband Services, Inc.	8.1	-
Enron Communications Leasing Corp.	0.5	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	8.7	-
Total General Unsecured	10.1	-
Subordinated Claims	-	-
Total	10.7	0.2
Equity	n.a.	-
Total Allocated - Stand-Alone	10.7	0.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Wind Constructors Corp

Please see asset, liability and recovery information for EREC Subsidiary II, LLC

Appendix C-I
Enron Wind Corp

Please see asset, liability and recovery information for EREC Subsidiary V, LLC

Appendix C-I

Enron Wind Development Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**73.5%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	96.8%
Modified Consolidated General Unsecured	19.1%

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	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	75.0
Directly Held Assets to be Liquidated	n.a.	8.7
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		83.7
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	88.3	32.5
EREC Subsidiary III, LLC (f/k/a Enron Wind Energy Sys	1.8	1.1
Cabazon Power Partners LLC	0.2	0.2
Enron Wind Lake Benton LLC	0.0	0.0
Other	0.0	0.0
Total	90.3	33.8
Intercompany Receivables from Non-Debtors		
Enron Wind Cabazon LLC	0.0	0.0
Zond Mesa-VGIV Corporation	0.0	0.0
Enron Wind Palm Springs LLC	0.0	0.0
Enron Wind Lake Benton II LLC	3.2	-
Other	0.1	-
Total	3.3	0.0
Equity / Preferred Equity Interests in Affiliates		
Enron Wind Cabazon Funding LLC	n.a.	29.0
Green Power Partners I LLC	n.a.	4.0
Enron Wind Cabazon LLC	n.a.	0.3
Indian Mesa Power Partners III LP	n.a.	-
Other	n.a.	(0.0)
Total		33.3
Total Allocated - Stand-Alone		150.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	4.9	4.9
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.1	0.1
Total Administrative, Secured & Priority	5.0	5.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	5.4	5.2
Intercompany Payables Pre Petition		
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems	110.8	107.2
EREC Subsidiary II, LLC (f/k/a Enron Wind Constru	32.4	31.4
ZWHC LLC	0.3	0.3
Enron Corp.	0.0	0.0
Other Debtors	-	-
Enron Wind International Holding Corp.	1.7	1.7
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	145.2	140.5
Total General Unsecured	150.6	145.7
Subordinated Claims	-	-
Total	155.6	150.7
Equity	n.a.	-
Total Allocated - Stand-Alone	155.6	150.7

Note: Amounts may not add due to rounding

Please see asset, liability and recovery information for EREC Subsidiary III, LLC

Appendix C-I

Enron Wind Lake Benton LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**13.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	11.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	1.8	0.6
Zond Minnesota Construction Company LLC	0.5	0.2
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc	0.1	0.0
	-	-
Other	-	-
Total	2.3	0.9
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	1.6	0.2
Intercompany Payables Pre Petition		
EREC Subsidiary III, LLC (f/k/a Enron Wind Energy	2.4	0.3
Enron Corp.	0.1	0.0
Enron Wind Development Corp.	0.0	0.0
	-	-
Other Debtors	-	-
Lake Benton Power Partners L.L.C.	1.4	0.2
Lake Benton Holdings LLC	0.6	0.1
Lake Benton Power Associates LLC	0.5	0.1
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	5.0	0.6
Total General Unsecured	6.6	0.7
Subordinated Claims	-	-
Total	6.7	0.9
Equity	n.a.	-
Total Allocated - Stand-Alone	6.7	0.9

Note: Amounts may not add due to rounding

Appendix C-I

Enron Wind Maintenance Corp

Please see asset, liability and recovery information for EREC Subsidiary IV, LLC

Appendix C-I

Enron Wind Storm Lake I LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

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	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc	0.1	0.1
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	0.2	0.1
Enron Corp.	0.1	0.0
	-	-
Other	-	-
Total	0.4	0.2
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Storm Lake Power Partners I LLC	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	4.6	-
Intercompany Payables Pre Petition		
EREC Subsidiary II, LLC (f/k/a Enron Wind Constru	0.9	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.9	-
Total General Unsecured	5.5	-
Subordinated Claims	-	-
Total	5.7	0.2
Equity	n.a.	-
Total Allocated - Stand-Alone	5.7	0.2

Note: Amounts may not add due to rounding

Appendix C-I

Enron Wind Storm Lake II LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

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	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
Storm Lake II Power Associates LLC	1.7	-
	-	-
	-	-
	-	-
Other	-	-
Total	1.7	-
Equity / Preferred Equity Interests in Affiliates		
Storm Lake II Power Associates LLC	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems	1.7	-
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	0.2	-
Enron Corp.	0.0	-
Enron Wind Development Corp.	0.0	-
Other Debtors	-	-
Storm Lake Power Partners II LLC	1.7	-
Storm Lake II Holdings LLC	0.3	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	3.9	-
Total General Unsecured	3.9	-
Subordinated Claims	-	-
Total	4.1	-
Equity	n.a.	-
Total Allocated - Stand-Alone	4.1	-

Note: Amounts may not add due to rounding

Appendix C-I

Enron Wind Systems, Inc.

Please see asset, liability and recovery information for EREC Subsidiary I, LLC

Appendix C-I

EnronOnline, LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**16.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	15.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.2
Intercompany Post Petition Receivables from Debtors	2.5	2.1
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	8.5	1.7
Enron Power Marketing, Inc.	1.0	0.2
Enron Capital & Trade Resources International Corp.	0.6	0.2
Enron Broadband Services, Inc.	0.5	0.0
Other	5.0	0.0
Total	15.5	2.2
Intercompany Receivables from Non-Debtors		
Transwestern Pipeline Company	0.1	0.1
DealBench L.L.C.	0.0	0.0
CommodityLogic LLC	0.0	0.0
	-	-
Other	-	-
Total	0.1	0.1
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		4.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	0.1	0.1
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.4	0.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.4	0.1
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Net Works LLC	15.5	2.4
Enron Corp.	10.0	1.6
Enron Property & Services Corp.	0.6	0.1
Enron Caribbean Basin LLC	0.0	0.0
Other Debtors	-	-
Enron Administrative Services Corp.	0.6	0.1
Enron Australia Pty Limited	0.0	0.0
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	26.8	4.2
Total General Unsecured	27.2	4.2
Subordinated Claims	-	-
Total	27.6	4.7
Equity	n.a.	-
Total Allocated - Stand-Alone	27.6	4.7

Note: Amounts may not add due to rounding

Appendix C-I

EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc.)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**50.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	63.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	10.0
Directly Held Assets to be Liquidated	n.a.	30.5
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		40.5
Intercompany Post Petition Receivables from Debtors	5.0	4.9
Intercompany Pre Petition Receivables from Debtors		
Enron Wind Development Corp.	110.8	107.2
EREC Subsidiary II, LLC (f/k/a Enron Wind Constructor	191.1	105.9
Green Power Partners I LLC	0.3	0.3
Enron Renewable Energy Corp.	4.5	0.2
Other	2.1	-
Total	308.8	213.6
Intercompany Receivables from Non-Debtors		
Enron Wind International Holding Corp.	1.7	1.7
Sky River LLC	0.6	0.6
Zond Iowa Development Corporation	0.6	0.0
Enron Wind Cabazon LLC	0.0	0.0
Other	0.6	0.0
Total	3.5	2.3
Equity / Preferred Equity Interests in Affiliates		
Sky River LLC	n.a.	24.3
ZWHC LLC	n.a.	7.7
Victory Garden LLC	n.a.	7.6
Zond Windsystems Management Corporation IV	n.a.	1.3
Other	n.a.	3.5
Total		44.3
Total Allocated - Stand-Alone		305.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	15.2	15.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	9.5	9.5
Total Administrative, Secured & Priority	24.8	24.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	6.7	4.2
Intercompany Payables Pre Petition		
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	215.1	136.2
EREC Subsidiary III, LLC (f/k/a Enron Wind Energy	208.9	132.3
Zond Minnesota Construction Company LLC	1.7	1.1
Cabazon Power Partners LLC	0.4	0.3
Other Debtors	0.8	0.5
Victory Garden LLC	2.5	1.6
Zond Windsystems Management Corporation IV	2.1	1.3
Zond Windsystems Management Corporation V	1.7	1.1
Zond Windsystems Management Corporation	1.4	0.9
Other Non-Debtors	2.4	1.5
Total Intercompany Payables	437.0	276.7
Total General Unsecured	443.6	280.9
Subordinated Claims	-	-
Total	468.4	305.6
Equity	n.a.	-
Total Allocated - Stand-Alone	468.4	305.6

Note: Amounts may not add due to rounding

Appendix C-I

EREC Subsidiary II, LLC (f/k/a Enron Wind Constructors Corp.)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**44.5%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	55.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	29.2
Directly Held Assets to be Liquidated	n.a.	1.7
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		30.9
Intercompany Post Petition Receivables from Debtors	0.9	0.9
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	171.3	63.1
EREC Subsidiary III, LLC (f/k/a Enron Wind Energy Sys	94.2	55.1
Enron Wind Development Corp.	32.4	31.4
Green Power Partners I LLC	14.1	14.1
Other	2.4	0.7
Total	314.5	164.4
Intercompany Receivables from Non-Debtors		
Enron Wind International Holding Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
Zond Constructors II, Inc.	n.a.	0.0
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		196.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	2.3	2.3
Secured Claims	-	-
Priority Claims	0.5	0.5
Intercompany Payables Post Petition	15.0	15.0
Total Administrative, Secured & Priority	17.8	17.8
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	115.2	63.8
Intercompany Payables Pre Petition		
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems	191.1	105.9
Cabazon Power Partners LLC	12.8	7.1
Victory Garden Power Partners I L.L.C.	2.5	1.4
ZWHC LLC	0.4	0.2
Other Debtors	0.0	0.0
Zond Constructors II, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	206.9	114.6
Total General Unsecured	322.1	178.4
Subordinated Claims	-	-
Total	339.8	196.2
Equity	n.a.	-
Total Allocated - Stand-Alone	339.8	196.2

Note: Amounts may not add due to rounding

Appendix C-I

EREC Subsidiary III, LLC (f/k/a Enron Wind Energy Systems Corp.)

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**46.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	58.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	74.9
Directly Held Assets to be Liquidated	n.a.	13.9
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		88.8
Intercompany Post Petition Receivables from Debtors	5.6	5.6
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc	208.9	132.3
Enron Wind Lake Benton LLC	2.4	0.3
	-	-
	-	-
Other	-	-
Total	211.3	132.5
Intercompany Receivables from Non-Debtors		
Enron Wind International Holding Corp.	0.1	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.1	0.1
Equity / Preferred Equity Interests in Affiliates		
Zond International Sales Corporation	n.a.	-
EREC Subsidiary IV, LLC (f/k/a Enron Wind Maintenan	n.a.	-
EREC Subsidiary II, LLC (f/k/a Enron Wind Constructor	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		227.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.5	1.5
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	2.7	2.7
Total Administrative, Secured & Priority	4.2	4.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	4.0	2.4
Intercompany Payables Pre Petition		
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	252.8	147.8
EREC Subsidiary II, LLC (f/k/a Enron Wind Constru	94.2	55.1
Zond Minnesota Construction Company LLC	28.0	16.4
Enron Wind Development Corp.	1.8	1.1
Other Debtors	0.2	0.1
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	377.0	220.5
Total General Unsecured	381.1	222.8
Subordinated Claims	-	-
Total	385.2	227.0
Equity	n.a.	-
Total Allocated - Stand-Alone	385.2	227.0

Note: Amounts may not add due to rounding

Appendix C-I

EREC Subsidiary IV, LLC (f/k/a Enron Wind Maintenance Corp.)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.3
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.3
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc	0.3	0.2
	-	-
	-	-
	-	-
Other	-	-
Total	0.3	0.2
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Zond Victory Garden Phase IV Maintenance Corporation	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.2	0.4
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.1	0.0
Total Administrative, Secured & Priority	1.3	0.5
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	31.3	-
Intercompany Payables Pre Petition		
Cabazon Power Partners LLC	2.0	-
Green Power Partners I LLC	1.0	-
Victory Garden Power Partners I L.L.C.	0.5	-
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	0.4	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	3.9	-
Total General Unsecured	35.2	-
Subordinated Claims	-	-
Total	36.5	0.5
Equity	n.a.	-
Total Allocated - Stand-Alone	36.5	0.5

Note: Amounts may not add due to rounding

Appendix C-I

EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**31.5%**
Plan Guarantee	**28.6%**
Stand-Alone General Unsecured	36.8%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	4.1
Directly Held Assets to be Liquidated	n.a.	8.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		12.2
Intercompany Post Petition Receivables from Debtors	8.9	8.9
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary III, LLC (f/k/a Enron Wind Energy Sys	252.8	147.8
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc	215.1	136.2
Enron Renewable Energy Corp.	77.7	4.2
ZWHC LLC	1.2	1.2
Other	1.0	0.3
Total	547.8	289.7
Intercompany Receivables from Non-Debtors		
Zond Mesa-VGIV Corporation	23.0	0.9
Zond Construction Corporation	0.8	0.8
Zond Construction Corporation II	0.3	0.3
Enron Wind Development Holdings B.V.	0.2	0.2
Other	45.2	0.1
Total	69.4	2.2
Equity / Preferred Equity Interests in Affiliates		
Enron Wind International Holding Corp.	n.a.	0.5
IWECO S.A. (Interwind Aeolian Energy Corporation S.A	n.a.	-
X2Y2 Corporation	n.a.	-
Iweco Chonos Crete S.A.	n.a.	-
Other	n.a.	-
Total		0.5
Total Allocated - Stand-Alone		313.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	56.6	56.6
Secured Claims	0.1	0.1
Priority Claims	0.3	0.3
Intercompany Payables Post Petition	9.5	9.5
Total Administrative, Secured & Priority	66.6	66.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	130.0	47.9
Trade & A/P Liabilities	-	-
Other Liabilities	23.5	8.7
Intercompany Payables Pre Petition		
Enron Corp.	244.5	90.1
EREC Subsidiary II, LLC (f/k/a Enron Wind Constru	171.3	63.1
Enron Wind Development Corp.	88.3	32.5
Enron Wind Lake Benton LLC	1.8	0.6
Other Debtors	2.5	0.9
Enron Wind International Holding Corp.	8.1	3.0
Enron Wind Cabazon Funding LLC	0.2	0.1
Zond Iowa Development Corporation	0.0	0.0
Enron Wind Cabazon LLC	0.0	0.0
Other Non-Debtors	0.0	0.0
Total Intercompany Payables	516.7	190.3
Total General Unsecured	670.2	246.9
Subordinated Claims	-	-
Total	736.8	313.5
Equity	n.a.	-
Total Allocated - Stand-Alone	736.8	313.5

Note: Amounts may not add due to rounding

Appendix C-I

ET Power 3 LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Mesquite Holdings B.V.	n.a.	81.4
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		81.4
Total Allocated - Stand-Alone		81.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	0.2
Equity	n.a.	81.2
Total Allocated - Stand-Alone	0.2	81.4

Note: Amounts may not add due to rounding

Appendix C-I

Garden State Paper Company, LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	8.0
Directly Held Assets to be Liquidated	n.a.	0.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	0.2
Total Directly Held Assets		8.5
Intercompany Post Petition Receivables from Debtors	2.0	2.0
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
Compagnie Papiers Stadacona	0.5	0.5
	-	-
	-	-
	-	-
Other	-	-
Total	0.5	0.5
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		11.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	7.4	4.0
Secured Claims	1.8	1.8
Priority Claims	0.8	-
Intercompany Payables Post Petition	9.6	5.2
Total Administrative, Secured & Priority	19.7	11.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	23.9	-
Other Liabilities	4.6	-
Intercompany Payables Pre Petition		
Risk Management & Trading Corp.	8.2	-
Enron North America Corp.	6.0	-
Enron Corp.	4.5	-
Enron Corp.	4.4	-
Other Debtors	0.0	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	23.1	-
Total General Unsecured	51.7	-
Subordinated Claims	-	-
Total	71.4	11.0
Equity	n.a.	-
Total Allocated - Stand-Alone	71.4	11.0

Note: Amounts may not add due to rounding

Appendix C-I

Green Power Partners I LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	1.1
Directly Held Assets to be Liquidated	n.a.	11.8
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		12.9
Intercompany Post Petition Receivables from Debtors	7.0	7.0
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services, Inc.	0.1	0.0
EREC Subsidiary IV, LLC (f/k/a Enron Wind Maintenan	1.0	-
	-	-
	-	-
Other	-	-
Total	1.1	0.0
Intercompany Receivables from Non-Debtors		
Zond Panaero Windsystem Partners I	0.0	-
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		19.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.5	0.5
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.7	0.7
Total Administrative, Secured & Priority	1.3	1.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	0.2	0.2
Intercompany Payables Pre Petition		
EREC Subsidiary II, LLC (f/k/a Enron Wind Constru	14.1	14.1
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems	0.3	0.3
ZWHC LLC	0.1	0.1
	-	-
Other Debtors	-	-
Zond Windsystem Partners, Ltd. Series 85-C	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	14.5	14.5
Total General Unsecured	14.7	14.7
Subordinated Claims	-	-
Total	16.0	16.0
Equity	n.a.	4.0
Total Allocated - Stand-Alone	16.0	19.9

Note: Amounts may not add due to rounding

Appendix C-I

Intratex Gas Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	4.6	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	-
Total Administrative, Secured & Priority	4.6	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	6.5	-
Other Liabilities	417.2	-
Intercompany Payables Pre Petition		
Enron Corp.	35.7	-
Enron Net Works LLC	0.0	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	35.7	-
Total General Unsecured	459.4	-
Subordinated Claims	-	-
Total	464.0	-
Equity	n.a.	-
Total Allocated - Stand-Alone	464.0	-

Note: Amounts may not add due to rounding

Appendix C-I

Jovinole Associates
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
EFS Corporate Services, Inc.	0.4	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.4	0.1
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.1
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	0.1
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	0.1

Note: Amounts may not add due to rounding

Appendix C-I

KUCC Cleburne, LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Ponderosa Pine Energy Partners, Ltd.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	-
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	-

Note: Amounts may not add due to rounding

Appendix C-I

LGMI, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**13.5%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	11.2%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	18.1	3.0
Louisiana Gas Marketing Company	28.9	1.3
Enron North America Corp.	0.1	0.0
	-	-
Other	-	-
Total	47.1	4.3
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Bridgeline Holdings, L.P.	n.a.	3.1
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		3.1
Total Allocated - Stand-Alone		7.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.4	0.4
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.1	0.1
Total Administrative, Secured & Priority	0.5	0.5
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
LRCI, Inc.	61.2	6.8
Louisiana Resources Company	0.8	0.1
	-	-
	-	-
Other Debtors	-	-
Enron Administrative Services Corp.	0.1	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	62.1	6.9
Total General Unsecured	62.1	6.9
Subordinated Claims	-	-
Total	62.6	7.4
Equity	n.a.	-
Total Allocated - Stand-Alone	62.6	7.4

Note: Amounts may not add due to rounding

Appendix C-I

LINGTEC Constructors L.P.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**11.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	7.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	31.7	5.3
Enron Equipment Procurement Company	27.1	5.2
	-	-
	-	-
Other	-	-
Total	58.8	10.5
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		10.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.7	0.7
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.2	0.2
Total Administrative, Secured & Priority	0.9	0.9
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	18.2	1.4
Other Liabilities	13.4	1.0
Intercompany Payables Pre Petition		
Enron Engineering & Construction Company	91.0	6.9
Enron Power Corp.	0.2	0.0
National Energy Production Corporation	0.1	0.0
Enron Expat Services Inc.	0.0	0.0
Other Debtors	-	-
Enron Power Services B.V.	3.6	0.3
Enron Mauritius Services Company Ltd	0.0	0.0
Offshore Power Operations C.V.	0.0	0.0
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	94.9	7.2
Total General Unsecured	126.6	9.6
Subordinated Claims	-	-
Total	127.4	10.5
Equity	n.a.	-
Total Allocated - Stand-Alone	127.4	10.5

Note: Amounts may not add due to rounding

Appendix C-I

LOA, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**40.3%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	49.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.1
Directly Held Assets to be Liquidated	n.a.	0.4
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.5
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	34.3	5.7
Enron Reserve Acquisition Corp.	0.1	0.0
	-	-
	-	-
Other	-	-
Total	34.4	5.7
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	0.0	0.0
Little Piper, LLC	0.0	0.0
EnSerCo, L.L.C.	0.0	0.0
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
Riverside Farms Company	n.a.	0.4
Transgulf Pipeline Company	n.a.	-
San Marco Pipeline Company	n.a.	-
Enron ACS, Inc.	n.a.	-
Other	n.a.	-
Total		0.4
Total Allocated - Stand-Alone		6.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron North America Corp.	12.7	6.3
Enron Operations Services Corp. (ETS)	0.2	0.1
Enron ACS, Inc.	0.0	0.0
	-	-
Other Debtors	-	-
Houston Pipe Line Operations	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	12.9	6.4
Total General Unsecured	12.9	6.4
Subordinated Claims	-	-
Total	13.2	6.7
Equity	n.a.	-
Total Allocated - Stand-Alone	13.2	6.7

Note: Amounts may not add due to rounding

Appendix C-I

Louisiana Gas Marketing Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**8.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	4.4%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	32.6	6.7
Risk Management & Trading Corp.	1.8	1.8
Louisiana Resources Company	4.4	0.6
	-	-
Other	-	-
Total	38.8	9.2
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Bridgeline Holdings, L.P.	n.a.	0.0
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		9.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.5	0.5
Secured Claims	-	-
Priority Claims	0.1	0.1
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.6	0.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	12.3	0.5
Intercompany Payables Pre Petition		
Enron Corp.	111.8	4.9
LGMI, Inc.	28.9	1.3
LRCI, Inc.	21.2	0.9
EGS New Ventures Corp.	21.0	0.9
Other Debtors	0.0	0.0
ECT Colombia Pipeline Holdings 2 Ltd.	0.1	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	183.0	8.1
Total General Unsecured	195.3	8.6
Subordinated Claims	-	-
Total	195.9	9.2
Equity	n.a.	-
Total Allocated - Stand-Alone	195.9	9.2

Note: Amounts may not add due to rounding

Appendix C-I

Louisiana Resources Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**16.1%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	14.9%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	0.0	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	26.8	4.4
Enron North America Corp.	5.9	1.2
LGMI, Inc.	0.8	0.1
	-	-
Other	-	-
Total	33.5	5.8
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Bridgeline Holdings, L.P.	n.a.	0.2
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.2
Total Allocated - Stand-Alone		6.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.9	0.9
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.9	0.9
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
LRCI, Inc.	29.8	4.4
Louisiana Gas Marketing Company	4.4	0.6
EGS New Ventures Corp.	0.0	0.0
Enron Property & Services Corp.	0.0	0.0
Other Debtors	0.0	0.0
Enron Administrative Services Corp.	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	34.3	5.1
Total General Unsecured	34.3	5.1
Subordinated Claims	-	-
Total	35.2	6.0
Equity	n.a.	-
Total Allocated - Stand-Alone	35.2	6.0

Note: Amounts may not add due to rounding

Appendix C-I

LRCI, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**15.3%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	13.6%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.1
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
LGMI, Inc.	61.2	6.8
Louisiana Resources Company	29.8	4.4
Louisiana Gas Marketing Company	21.2	0.9
EGS New Ventures Corp.	3.5	0.1
Other	-	-
Total	115.7	12.3
Intercompany Receivables from Non-Debtors		
ECT Colombia Pipeline Holdings 2 Ltd.	5.6	5.6
Houston Pipe Line Operations	0.1	0.1
	-	-
	-	-
Other	-	-
Total	5.7	5.7
Equity / Preferred Equity Interests in Affiliates		
Bridgeline Holdings, L.P.	n.a.	22.8
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		22.8
Total Allocated - Stand-Alone		40.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.8	0.8
Secured Claims	-	-
Priority Claims	0.5	0.5
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	1.4	1.4
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	284.6	38.8
Enron North America Corp.	3.3	0.5
Risk Management & Trading Corp.	1.1	0.1
Enron Net Works LLC	0.2	0.0
Other Debtors	0.1	0.0
Enron Power Operating Company	0.0	0.0
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	289.3	39.4
Total General Unsecured	289.3	39.4
Subordinated Claims	-	-
Total	290.7	40.8
Equity	n.a.	-
Total Allocated - Stand-Alone	290.7	40.8

Note: Amounts may not add due to rounding

Appendix C-I

Modulus Technologies, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	8.2	1.4
	-	-
	-	-
	-	-
Other	-	-
Total	8.2	1.4
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		1.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Broadband Services, Inc.	0.2	0.2
Enron North America Corp.	0.0	0.0
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.2	0.2
Total General Unsecured	0.2	0.2
Subordinated Claims	-	-
Total	0.4	0.4
Equity	n.a.	1.0
Total Allocated - Stand-Alone	0.4	1.4

Note: Amounts may not add due to rounding

Appendix C-I

National Energy Production Corporation
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	5.6
Directly Held Assets to be Liquidated	n.a.	3.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		8.7
Intercompany Post Petition Receivables from Debtors	9.7	0.0
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	467.4	77.7
Operational Energy Corp.	0.2	0.0
Enron South America LLC	0.1	0.0
LINGTEC Constructors L.P.	0.1	0.0
Other	0.0	0.0
Total	467.8	77.7
Intercompany Receivables from Non-Debtors		
Thai Nepco Co., Ltd.	2.1	0.2
Pakistan Construction Services, Inc.	2.7	0.1
Enron Power I (Puerto Rico), Inc.	0.1	0.0
Enron Power Construction Company	0.0	0.0
Other	0.0	0.0
Total	4.9	0.3
Equity / Preferred Equity Interests in Affiliates		
Thai Nepco Co., Ltd.	n.a.	-
NEPCO Services International, Inc.	n.a.	-
NEPCO Power Procurement Company	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		86.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	20.0	13.5
Secured Claims	1.2	1.2
Priority Claims	8.9	-
Intercompany Payables Post Petition	107.0	72.2
Total Administrative, Secured & Priority	137.0	86.8
Pre Petition General Unsecured Claims		
Debt	0.3	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	24.5	-
Other Liabilities	1,228.1	-
Intercompany Payables Pre Petition		
Enron Equipment Procurement Company	335.4	-
NEPCO Power Procurement Company	56.4	-
Enron Power & Industrial Construction Company	33.4	-
Enron Engineering & Construction Company	6.8	-
Other Debtors	3.2	-
Northern Plains Natural Gas Company	0.0	-
Enron Oil & Gas India Company	0.0	-
EGEP Services Inc.	0.0	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	435.2	-
Total General Unsecured	1,688.1	-
Subordinated Claims	-	-
Total	1,825.2	86.8
Equity	n.a.	-
Total Allocated - Stand-Alone	1,825.2	86.8

Note: Amounts may not add due to rounding

Appendix C-I

NEPCO Power Procurement Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Engineering & Construction Company	0.0	0.0
National Energy Production Corporation	56.4	-
	-	-
	-	-
Other	-	-
Total	56.4	0.0
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	4.7	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.9	0.0
Total Administrative, Secured & Priority	5.6	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	1.0	-
Other Liabilities	422.6	-
Intercompany Payables Pre Petition		
Enron Corp.	41.2	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	41.2	-
Total General Unsecured	464.8	-
Subordinated Claims	-	-
Total	470.4	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	470.4	0.0

Note: Amounts may not add due to rounding

Appendix C-I

NEPCO Services International, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Operational Energy Corp.	0.1	0.0
National Energy Production Corporation	2.6	-
	-	-
	-	-
Other	-	-
Total	2.8	0.0
Intercompany Receivables from Non-Debtors		
Thai Nepco Co., Ltd.	0.3	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.3	0.0
Equity / Preferred Equity Interests in Affiliates		
NEPCO Power Construction do Brasil Ltda.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.2	0.0
Total Administrative, Secured & Priority	0.4	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	-
Other Liabilities	0.0	-
Intercompany Payables Pre Petition		
Enron Corp.	2.9	-
Enron Engineering & Construction Company	0.0	-
	-	-
	-	-
Other Debtors	-	-
Pakistan Construction Services, Inc.	0.0	-
Enron Equipment Installation Company	0.0	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	2.9	-
Total General Unsecured	2.9	-
Subordinated Claims	-	-
Total	3.3	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	3.3	0.0

Note: Amounts may not add due to rounding

Appendix C-I

Nowa Sarzyna Holding B.V.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Development Funding Ltd.	2.0	0.4
	-	-
	-	-
	-	-
Other	-	-
Total	2.0	0.4
Intercompany Receivables from Non-Debtors		
Enron Poland Investment B.V.	8.1	3.0
	-	-
	-	-
	-	-
Other	-	-
Total	8.1	3.0
Equity / Preferred Equity Interests in Affiliates		
Enron Poland Investment B.V.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		3.4

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	1.2	1.2
Atlantic Commercial Finance, Inc.	0.0	0.0
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	1.2	1.2
Total General Unsecured	1.2	1.2
Subordinated Claims	-	-
Total	1.4	1.4
Equity	n.a.	2.1
Total Allocated - Stand-Alone	1.4	3.4

Note: Amounts may not add due to rounding

Appendix C-I

Offshore Power Production C.V.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	9.2
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		9.2
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
Travamark Two B.V.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
Enron India Holdings Ltd.	n.a.	-
Enron Mauritius Company	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		9.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Atlantic Commercial Finance, Inc.	0.0	0.0
Enron India LLC	0.0	0.0
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.0	0.0
Total General Unsecured	0.0	0.0
Subordinated Claims	-	-
Total	0.3	0.3
Equity	n.a.	8.9
Total Allocated - Stand-Alone	0.3	9.2

Note: Amounts may not add due to rounding

Appendix C-I

Omicron Enterprises, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	0.6	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.6	0.1
Intercompany Receivables from Non-Debtors		
Enron Facility Services, Inc.	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
Artemis Associates, L.L.C.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.1
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.1
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Energy Services, LLC	67.6	-
Artemis Associates, L.L.C.	2.9	-
Enron Energy Services Operations, Inc.	0.0	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	70.4	-
Total General Unsecured	70.4	-
Subordinated Claims	-	-
Total	70.6	0.1
Equity	n.a.	-
Total Allocated - Stand-Alone	70.6	0.1

Note: Amounts may not add due to rounding

Appendix C-I

Operational Energy Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**14.3%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	12.3%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	0.2	0.2
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	42.9	7.1
Enron Energy Services, Inc.	0.7	0.1
Enron North America Corp.	0.2	0.0
Enron Federal Solutions, Inc.	0.2	0.0
Other	0.1	0.0
Total	44.1	7.4
Intercompany Receivables from Non-Debtors		
New Albany Power I, L.L.C.	0.7	0.2
OEC Nigeria Limited	0.1	0.1
Enron International Power Barge Ltd.	0.1	0.0
Enron Equipment Installation Company	0.1	0.0
Other	1.0	0.0
Total	2.0	0.3
Equity / Preferred Equity Interests in Affiliates		
OEC Holding Ltd.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		7.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.9	0.9
Secured Claims	-	-
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	1.4	1.4
Total Administrative, Secured & Priority	2.4	2.4
Pre Petition General Unsecured Claims		
Debt	0.2	0.0
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.6	0.1
Other Liabilities	0.3	0.0
Intercompany Payables Pre Petition		
Enron Property & Services Corp.	0.5	0.1
Enron Caribbean Basin LLC	0.3	0.0
National Energy Production Corporation	0.2	0.0
Enron Energy Services Operations, Inc.	0.2	0.0
Other Debtors	0.5	0.1
Enron Facility Services, Inc.	42.0	5.2
Enron Overseas Services Corp.	0.1	0.0
OEC Holding Ltd.	0.0	0.0
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	43.8	5.4
Total General Unsecured	44.8	5.5
Subordinated Claims	-	-
Total	47.2	7.9
Equity	n.a.	-
Total Allocated - Stand-Alone	47.2	7.9

Note: Amounts may not add due to rounding

Appendix C-I

Oswego Cogen Company, LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**8.3%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	3.7%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	0.3	0.1
	-	-
	-	-
	-	-
Other	-	-
Total	0.3	0.1
Intercompany Receivables from Non-Debtors		
Enron Administrative Services Corp.	15.1	15.1
	-	-
	-	-
	-	-
Other	-	-
Total	15.1	15.1
Equity / Preferred Equity Interests in Affiliates		
Sithe/Independence Power Partners, L.P.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		15.2

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.7	0.7
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.7	0.7
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron North America Corp.	388.5	14.5
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	388.5	14.5
Total General Unsecured	388.5	14.5
Subordinated Claims	-	-
Total	389.2	15.2
Equity	n.a.	-
Total Allocated - Stand-Alone	389.2	15.2

Note: Amounts may not add due to rounding

Appendix C-I

Palm Beach Development Company, L.L.C.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	0.0	-
Intercompany Payables Post Petition	0.2	-
Total Administrative, Secured & Priority	0.4	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.4	-
Equity	n.a.	-
Total Allocated - Stand-Alone	0.4	-

Note: Amounts may not add due to rounding

Appendix C-I

Paulista Electrical Distribution, L.L.C.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Enron Brazil Power Holdings V Ltd.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron North America Corp.	11.5	-
Enron Corp.	5.3	-
	-	-
	-	-
Other Debtors	-	-
Enron Brazil Power Holdings V Ltd.	0.0	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	16.8	-
Total General Unsecured	16.8	-
Subordinated Claims	-	-
Total	17.0	-
Equity	n.a.	-
Total Allocated - Stand-Alone	17.0	-

Note: Amounts may not add due to rounding

Appendix C-I

PBOG Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.6%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	99.8%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	158.7	158.7
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		158.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	150.2	149.9
	-	-
	-	-
	-	-
Other Debtors	-	-
ECT Investments, Inc.	8.5	8.5
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	158.7	158.4
Total General Unsecured	158.7	158.4
Subordinated Claims	-	-
Total	158.9	158.7
Equity	n.a.	-
Total Allocated - Stand-Alone	158.9	158.7

Note: Amounts may not add due to rounding

Appendix C-I

Portland General Holdings, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**54.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	54.8%
Modified Consolidated General Unsecured	n.a.

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	45.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		45.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
PGH II, Inc.	16.5	5.1
MicroClimates, Inc.	0.2	0.0
Portland General Broadband Wireless, LLC	0.0	0.0
	-	-
Other	-	-
Total	16.7	5.1
Equity / Preferred Equity Interests in Affiliates		
Columbia-Pacific Distribution Services Company, LLC	n.a.	0.0
Portland General Property Holdings, Inc.	n.a.	-
PGH II, Inc.	n.a.	-
PGH Leasing, LLC	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		50.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	47.7	26.1
Intercompany Payables Pre Petition		
Enron Corp.	37.8	20.7
	-	-
	-	-
	-	-
Other Debtors	-	-
Portland General Electric Company	5.3	2.9
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	43.1	23.6
Total General Unsecured	90.8	49.8
Subordinated Claims	-	-
Total	91.1	50.1
Equity	n.a.	-
Total Allocated - Stand-Alone	91.1	50.1

Note: Amounts may not add due to rounding

Appendix C-I

Portland Transition Company, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**0.0%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	n.a.

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	-
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	-

Note: Amounts may not add due to rounding

Appendix C-I

Richmond Power Enterprise, L.P.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	2.6	-
Intercompany Payables Pre Petition		
Enron North America Corp.	1.3	-
Enron Corp.	1.3	-
	-	-
	-	-
Other Debtors	-	-
Enron Power Operating Company	0.0	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	2.6	-
Total General Unsecured	5.2	-
Subordinated Claims	-	-
Total	5.4	-
Equity	n.a.	-
Total Allocated - Stand-Alone	5.4	-

Note: Amounts may not add due to rounding

Appendix C-I

Risk Management & Trading Corp.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.1
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	2,785.4	573.3
Enron Corp.	3,100.0	515.1
Enron Power Marketing, Inc.	1,883.3	460.9
Enron Corp.	2,016.7	335.1
Other	1,070.0	175.1
Total	10,855.5	2,059.6
Intercompany Receivables from Non-Debtors		
JILP-L.P., Inc.	550.0	114.4
Enron Capital Corp. (formerly JILP-G.P., Inc.)	375.0	84.2
ECT Investments, Inc.	18.6	18.6
Star VPP, LP	1.4	1.4
Other	3,113.8	1.2
Total	4,058.8	219.8
Equity / Preferred Equity Interests in Affiliates		
Chiricahua V LLC	n.a.	953.8
Chiricahua IX LLC	n.a.	487.5
Chiricahua IV LLC	n.a.	469.4
Chiricahau VIII LLC	n.a.	401.2
Other	n.a.	1,116.1
Total		3,428.0
Total Allocated - Stand-Alone		5,707.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	9.4	9.4
Secured Claims	-	-
Priority Claims	2.3	2.3
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	11.7	11.7
Pre Petition General Unsecured Claims		
Debt	11.4	11.4
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	66.4	66.4
Intercompany Payables Pre Petition		
Enron Natural Gas Marketing Corp.	320.4	320.4
Enron LNG Marketing LLC	11.1	11.1
Enron Capital & Trade Resources International Corp	8.0	8.0
Enron Methanol Company	2.7	2.7
Other Debtors	2.9	2.9
Chiricahua V LLC	953.8	953.8
Chiricahua IX LLC	487.5	487.5
Chiricahua IV LLC	469.3	469.3
Chiricahau VIII LLC	401.2	401.2
Other Non-Debtors	1,321.8	1,321.8
Total Intercompany Payables	3,978.7	3,978.7
Total General Unsecured	4,056.5	4,056.5
Subordinated Claims	-	-
Total	4,068.1	4,068.1
Equity	n.a.	1,639.4
Total Allocated - Stand-Alone	4,068.1	5,707.5

Note: Amounts may not add due to rounding

Appendix C-I

San Juan Gas Company, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.3
Directly Held Assets to be Liquidated	n.a.	5.9
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		6.1
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		6.1

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	5.6	5.5
Secured Claims	-	-
Priority Claims	0.2	-
Intercompany Payables Post Petition	0.6	0.6
Total Administrative, Secured & Priority	6.4	6.1
Pre Petition General Unsecured Claims		
Debt	14.8	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	3.3	-
Other Liabilities	2.6	-
Intercompany Payables Pre Petition		
The Protane Corporation	1.9	-
Enron Broadband Services, Inc.	1.1	-
Enron Ventures Corp.	1.1	-
Enron Global Markets LLC	0.7	-
Other Debtors	0.6	-
Enron Americas Energy Services, Inc.	0.6	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	6.0	-
Total General Unsecured	26.7	-
Subordinated Claims	-	-
Total	33.1	6.1
Equity	n.a.	-
Total Allocated - Stand-Alone	33.1	6.1

Note: Amounts may not add due to rounding

Appendix C-I

Smith Street Land Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**13.3%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	10.9%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	88.2
Directly Held Assets to be Liquidated	n.a.	2.8
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		91.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Enron Capital Investments Corp.	n.a.	7.9
Enron Renewable Energy Corp.	n.a.	-
Enron Finance Partners, LLC	n.a.	-
	n.a.	-
Other	n.a.	-
Total		7.9
Total Allocated - Stand-Alone		98.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	1.3	1.3
Secured Claims	4.6	4.6
Priority Claims	0.0	0.0
Intercompany Payables Post Petition	49.6	49.6
Total Administrative, Secured & Priority	55.5	55.5
Pre Petition General Unsecured Claims		
Debt	0.1	0.0
SPE Obligations	0.0	0.0
Guarantee Obligations	-	-
Trade & A/P Liabilities	1.0	0.1
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	247.3	26.9
Enron Renewable Energy Corp.	147.9	16.1
Enron Property & Services Corp.	2.4	0.3
Enron Net Works LLC	0.0	0.0
Other Debtors	0.0	0.0
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	397.5	43.3
Total General Unsecured	398.6	43.4
Subordinated Claims	-	-
Total	454.1	98.9
Equity	n.a.	-
Total Allocated - Stand-Alone	454.1	98.9

Note: Amounts may not add due to rounding

Appendix C-I

St. Charles Development Company, L.L.C.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		-

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	-
Secured Claims	0.0	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	-
Total Administrative, Secured & Priority	0.2	-
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	-
Equity	n.a.	-
Total Allocated - Stand-Alone	0.2	-

Note: Amounts may not add due to rounding

Appendix C-I

Superior Construction Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**19.8%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	20.1%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Power Corp.	1.0	0.4
Enron Corp.	1.0	0.2
	-	-
	-	-
Other	-	-
Total	1.9	0.5
Intercompany Receivables from Non-Debtors		
Enron Power Construction Company	10.9	2.2
Enron Power I (Puerto Rico), Inc.	0.1	0.0
	-	-
	-	-
Other	-	-
Total	11.0	2.2
Equity / Preferred Equity Interests in Affiliates		
Superior Construction Company - Spanish Branch	n.a.	0.0
HorizEN LLC	n.a.	-
Superior Construction Company - Cayman Islands Branc	n.a.	-
	n.a.	-
Other	n.a.	-
Total		0.0
Total Allocated - Stand-Alone		2.7

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.0	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Engineering & Construction Company	10.7	2.2
Enron Equipment Procurement Company	0.5	0.1
Enron Expat Services Inc.	0.4	0.1
Enron Asset Management Resources, Inc.	0.0	0.0
Other Debtors	0.0	0.0
Enron Equipment Installation Company	0.7	0.1
Enron Power Services B.V.	0.0	0.0
Enron Gaza Operations Ltd.	0.0	0.0
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	12.4	2.5
Total General Unsecured	12.5	2.5
Subordinated Claims	-	-
Total	12.7	2.7
Equity	n.a.	-
Total Allocated - Stand-Alone	12.7	2.7

Note: Amounts may not add due to rounding

Appendix C-I

Tenant Services, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**15.9%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	14.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	7.2	7.2
Intercompany Pre Petition Receivables from Debtors		
Enron Energy Services Operations, Inc.	72.2	10.7
Enron Energy Services, LLC	3.6	0.9
	-	-
	-	-
Other	-	-
Total	75.8	11.6
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		18.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.3	0.3
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	6.6	6.6
Total Administrative, Secured & Priority	6.9	6.9
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.1	0.0
Other Liabilities	-	-
Intercompany Payables Pre Petition		
Enron Corp.	72.0	10.4
Enron Energy Services, Inc.	10.2	1.5
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	82.1	11.9
Total General Unsecured	82.3	11.9
Subordinated Claims	-	-
Total	89.2	18.8
Equity	n.a.	-
Total Allocated - Stand-Alone	89.2	18.8

Note: Amounts may not add due to rounding

Appendix C-I

The New Energy Trading Company
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	4.1
Directly Held Assets to be Liquidated	n.a.	0.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		4.2
Intercompany Post Petition Receivables from Debtors	253.6	253.6
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
NETCO Holdings LLC	0.0	0.0
	-	-
	-	-
	-	-
Other	-	-
Total	0.0	0.0
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		257.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	0.9	0.9
Intercompany Payables Post Petition	0.5	0.5
Total Administrative, Secured & Priority	1.6	1.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.1	0.1
Intercompany Payables Pre Petition		
Enron Corp.	0.3	0.3
Enron Net Works LLC	0.1	0.1
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.4	0.4
Total General Unsecured	0.4	0.4
Subordinated Claims	-	-
Total	2.0	2.0
Equity	n.a.	255.8
Total Allocated - Stand-Alone	2.0	257.8

Note: Amounts may not add due to rounding

Appendix C-I

The Protane Corporation

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	5.5
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		5.5
Intercompany Post Petition Receivables from Debtors	0.3	0.3
Intercompany Pre Petition Receivables from Debtors		
Atlantic Commercial Finance, Inc.	1.5	0.2
San Juan Gas Company, Inc.	1.9	-
Enron Global Markets LLC	0.1	-
	-	-
Other	-	-
Total	3.5	0.2
Intercompany Receivables from Non-Debtors		
Enron Americas, Inc.	0.3	0.3
Enron Americas Energy Services, Inc.	0.3	0.0
SJG Vendor LLC	0.0	0.0
	-	-
Other	-	-
Total	0.7	0.4
Equity / Preferred Equity Interests in Affiliates		
V. Holdings Industries, S.A.	n.a.	70.3
Citadel Corporation Limited	n.a.	10.2
Enron Americas Energy Services, Inc.	n.a.	-
	n.a.	-
Other	n.a.	-
Total		80.4
Total Allocated - Stand-Alone		86.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.6	0.6
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.6	0.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.6	0.6
Other Liabilities	27.6	27.6
Intercompany Payables Pre Petition		
Enron Corp.	26.2	26.2
Enron Caribbean Basin LLC	16.2	16.2
Enron International Holdings Corp.	1.5	1.5
Risk Management & Trading Corp.	0.7	0.7
Other Debtors	0.3	0.3
Citadel Corporation Limited	7.4	7.4
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	52.2	52.2
Total General Unsecured	80.5	80.5
Subordinated Claims	-	-
Total	81.1	81.1
Equity	n.a.	5.7
Total Allocated - Stand-Alone	81.1	86.8

Note: Amounts may not add due to rounding

Appendix C-I

TLS Investors, L.L.C.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**24.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	27.1%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.0
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron North America Corp.	56.6	11.6
	-	-
	-	-
	-	-
Other	-	-
Total	56.6	11.6
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
RADR EMP, L.L.C.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		11.6

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	2.0	0.5
Intercompany Payables Pre Petition		
Enron Corp.	23.6	6.4
ECT Merchant Investments Corp.	16.5	4.5
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	40.1	10.9
Total General Unsecured	42.1	11.4
Subordinated Claims	-	-
Total	42.3	11.6
Equity	n.a.	-
Total Allocated - Stand-Alone	42.3	11.6

Note: Amounts may not add due to rounding

Appendix C-I

Transwestern Gathering Company

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Corp.	63.2	10.5
	-	-
	-	-
	-	-
Other	-	-
Total	63.2	10.5
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		10.5

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	-	-
Total Administrative, Secured & Priority	0.2	0.2
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
	-	-
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	-	-
Total General Unsecured	-	-
Subordinated Claims	-	-
Total	0.2	0.2
Equity	n.a.	10.3
Total Allocated - Stand-Alone	0.2	10.5

Note: Amounts may not add due to rounding

Appendix C-I

Victory Garden Power Partners I L.L.C.

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	0.4
Directly Held Assets to be Liquidated	n.a.	5.1
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		5.5
Intercompany Post Petition Receivables from Debtors	0.1	0.1
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary II, LLC (f/k/a Enron Wind Constructor	2.5	1.4
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc	0.2	0.1
EREC Subsidiary IV, LLC (f/k/a Enron Wind Maintenan	0.5	-
	-	-
Other	-	-
Total	3.2	1.5
Intercompany Receivables from Non-Debtors		
Zond Windsystem Energy Associates III	0.7	0.7
	-	-
	-	-
	-	-
Other	-	-
Total	0.7	0.7
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		7.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.2
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.1	0.1
Total Administrative, Secured & Priority	0.3	0.3
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	0.3	0.3
Other Liabilities	0.0	0.0
Intercompany Payables Pre Petition		
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	0.2	0.2
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.2	0.2
Total General Unsecured	0.5	0.5
Subordinated Claims	-	-
Total	0.8	0.8
Equity	n.a.	7.1
Total Allocated - Stand-Alone	0.8	7.8

Note: Amounts may not add due to rounding

Appendix C-I

Zond Minnesota Construction Company LLC
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**38.3%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	46.5%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	-
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		-
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
EREC Subsidiary III, LLC (f/k/a Enron Wind Energy Sys	28.0	16.4
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems, Inc	1.7	1.1
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	0.9	0.3
	-	-
Other	-	-
Total	30.6	17.8
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		17.8

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.6	0.6
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.6	0.6
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	35.0	16.3
Intercompany Payables Pre Petition		
EREC Subsidiary II, LLC (f/k/a Enron Wind Constru	1.5	0.7
Enron Wind Lake Benton LLC	0.5	0.2
Enron Corp.	0.0	0.0
Enron Wind Development Corp.	0.0	0.0
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	2.0	0.9
Total General Unsecured	37.0	17.2
Subordinated Claims	-	-
Total	37.6	17.8
Equity	n.a.	-
Total Allocated - Stand-Alone	37.6	17.8

Note: Amounts may not add due to rounding

Appendix C-I

Zond Pacific, Inc.
($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**5.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	0.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	-
Directly Held Assets to be Liquidated	n.a.	0.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		0.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		0.0

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.2	0.0
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.0	0.0
Total Administrative, Secured & Priority	0.2	0.0
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	-	-
Intercompany Payables Pre Petition		
EREC Subsidiary I, LLC (f/k/a Enron Wind Systems	0.4	-
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	0.1	-
Enron Corp.	0.0	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	0.5	-
Total General Unsecured	0.5	-
Subordinated Claims	-	-
Total	0.7	0.0
Equity	n.a.	-
Total Allocated - Stand-Alone	0.7	0.0

Note: Amounts may not add due to rounding

Appendix C-I

ZWHC LLC

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**75.7%**
Plan Guarantee	**0.0%**
Stand-Alone General Unsecured	100.0%
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations for this Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated. Refer to Appendix C-II for information regarding the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized.

	Debtor's Stand Alone Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	3.1
Directly Held Assets to be Liquidated	n.a.	7.0
Interests in PGE to be Liquidated	n.a.	-
Directly Held Assets Transferred to CrossCountry	n.a.	-
Directly Held Assets Transferred to Prisma	n.a.	-
Directly Held Trading Book Assets	n.a.	-
Total Directly Held Assets		10.1
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Enron Wind Development Corp.	0.3	0.3
EREC Subsidiary II, LLC (f/k/a Enron Wind Constructor	0.4	0.2
EREC Subsidiary III, LLC (f/k/a Enron Wind Energy Sys	0.2	0.1
Green Power Partners I LLC	0.1	0.1
Other	0.1	0.1
Total	1.1	0.8
Intercompany Receivables from Non-Debtors		
	-	-
	-	-
	-	-
	-	-
Other	-	-
Total	-	-
Equity / Preferred Equity Interests in Affiliates		
Sagebrush Partner Twenty, Inc.	n.a.	-
	n.a.	-
	n.a.	-
	n.a.	-
Other	n.a.	-
Total		-
Total Allocated - Stand-Alone		10.9

	Claims Against and Equity in Debtor	
	Face	**Stand-Alone Value**
Administrative Claims (Post Petition)	0.8	0.8
Secured Claims	-	-
Priority Claims	-	-
Intercompany Payables Post Petition	0.9	0.9
Total Administrative, Secured & Priority	1.7	1.7
Pre Petition General Unsecured Claims		
Debt	-	-
SPE Obligations	-	-
Guarantee Obligations	-	-
Trade & A/P Liabilities	-	-
Other Liabilities	0.3	0.3
Intercompany Payables Pre Petition		
EREC Subsidiary V, LLC (f/k/a Enron Wind Corp.)	1.2	1.2
	-	-
	-	-
	-	-
Other Debtors	-	-
	-	-
	-	-
	-	-
	-	-
Other Non-Debtors	-	-
Total Intercompany Payables	1.2	1.2
Total General Unsecured	1.5	1.5
Subordinated Claims	-	-
Total	3.2	3.2
Equity	n.a.	7.7
Total Allocated - Stand-Alone	3.2	10.9

Note: Amounts may not add due to rounding

Appendix C-II

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**n.a.**
Plan Guarantee	**n.a.**
Stand-Alone General Unsecured	n.a.
Modified Consolidated General Unsecured	19.1%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were recognized. Refer to the 180 schedules in Appendix C-I for information regarding the assets, claims and value allocations for each Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims, the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized, and the estimated recovery percentages in the event that none of the Debtors are substantively consolidated.

	Debtors' Mod. SubCon Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	3,999.7
Directly Held Assets to be Liquidated	n.a.	1,202.2
Interests in PGE to be Liquidated	n.a.	1,278.0
Directly Held Assets Transferred to CrossCountry	n.a.	711.6
Directly Held Assets Transferred to Prisma	n.a.	32.3
Directly Held Trading Book Assets	n.a.	1,026.2
Total Directly Held Assets		8,250.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Portland General Holdings, Inc.	37.8	20.7
	-	-
	-	-
	-	-
Other	-	-
Total	37.8	20.7
Intercompany Receivables from Non-Debtors		
Enron Intermediate Holdings, LLC	1,539.6	742.2
Enron Brazil Power Holdings IV Ltd.	311.7	153.4
ECT Europe, Inc.	200.6	129.0
Enron Capital Management III Limited Partnership	87.2	87.2
Other	10,463.3	853.9
Total	12,602.4	1,965.7
Equity / Preferred Equity Interests in Affiliates		
Transwestern Holding Company, Inc.	n.a.	578.2
Enron Canada Corp.	n.a.	466.9
Organizational Partner, Inc.	n.a.	256.4
Northern Plains Natural Gas Company	n.a.	213.4
Other	n.a.	2,026.7
Total		3,541.6
Total Allocated - Mod. SubCon		13,777.9

	Claims Against and Equity in Debtors	
	Face	**Mod. SubCon Value**
Administrative Claims (Post Petition)	1,274.6	1,274.6
Secured Claims	102.8	102.8
Priority Claims	258.5	258.5
Intercompany Payables Post Petition	73.4	73.4
Total Administrative, Secured & Priority	1,709.4	1,709.4
Pre Petition General Unsecured Claims		
Debt	10,587.2	2,018.9
SPE Obligations	18,833.2	3,591.4
Guarantee Obligations	5,175.2	986.9
Trade & A/P Liabilities	5,992.9	1,142.8
Other Liabilities	14,345.7	2,735.6
Subordinated Claims	954.7	182.1
Total General Unsecured	55,889.0	10,657.7
Intercompany Payables Pre Petition		
Chiricahua V LLC	953.8	181.9
Transwestern Pipeline Company	819.4	156.3
Enron Canada Corp.	557.3	106.3
Chiricahua IX LLC	487.5	93.0
Other Non-Debtors	4,580.4	873.5
Total Intercompany Payables	7,398.4	1,410.8
Total	64,996.8	13,777.9
Equity	n.a.	-
Total Allocated - Mod. SubCon	64,996.8	13,777.9

Note: Amounts may not add due to rounding

Appendix C-III

($'s in millions)

Unsecured Recovery %	
Plan General Unsecured	**n.a.**
Plan Guarantee	**n.a.**
Stand-Alone General Unsecured	n.a.
Modified Consolidated General Unsecured	21.0%

As noted in the assumptions set forth above, the Plan embodies a compromise establishing a 30/70 weighted average reflecting the likelihood of substantive consolidation. This schedule reflects the assets, claims and value allocations if all of the Debtors (other than the Portland Debtors) were substantively consolidated and the compromise regarding guaranty claims were not recognized. Refer to the 180 schedules in Appendix C-I for information regarding the assets, claims and value allocations for each Debtor on a stand-alone basis, as well as the estimated recovery percentages under the Plan for general unsecured claims and guaranty claims. And Appendix C-II for the estimated recovery percentages in the event the Debtors (excluding the Portland Debtors) are substantively consolidated and the compromise regarding guaranty claims is recognized.

	Debtors' Appendix C-3 Assets	
	Face	**Stand-Alone Value**
Cash	n.a.	3,999.7
Directly Held Assets to be Liquidated	n.a.	1,202.2
Interests in PGE to be Liquidated	n.a.	1,278.0
Directly Held Assets Transferred to CrossCountry	n.a.	711.6
Directly Held Assets Transferred to Prisma	n.a.	32.3
Directly Held Trading Book Assets	n.a.	1,026.2
Total Directly Held Assets		8,250.0
Intercompany Post Petition Receivables from Debtors	-	-
Intercompany Pre Petition Receivables from Debtors		
Portland General Holdings, Inc.	37.8	20.7
	-	-
	-	-
	-	-
Other	-	-
Total	37.8	20.7
Intercompany Receivables from Non-Debtors		
Enron Intermediate Holdings, LLC	1,539.6	770.6
Enron Brazil Power Holdings IV Ltd.	311.7	153.4
ECT Europe, Inc.	200.6	129.3
Enron Capital Management III Limited Partnership	87.2	87.2
Other	10,463.3	861.8
Total	12,602.4	2,002.4
Equity / Preferred Equity Interests in Affiliates		
Transwestern Holding Company, Inc.	n.a.	594.3
Enron Canada Corp.	n.a.	478.1
Organizational Partner, Inc.	n.a.	271.5
Northern Plains Natural Gas Company	n.a.	215.8
Other	n.a.	2,102.2
Total		3,662.0
Total Allocated - App. C-3		13,935.0

	Claims Against and Equity in Debtors	
	Face	**App. C-3 Value**
Administrative Claims (Post Petition)	1,274.6	1,274.6
Secured Claims	102.8	102.8
Priority Claims	258.5	258.5
Intercompany Payables Post Petition	73.4	73.4
Total Administrative, Secured & Priority	1,709.4	1,709.4
Pre Petition General Unsecured Claims		
Debt	10,587.2	2,227.3
SPE Obligations	18,833.2	3,962.1
Guarantee Obligations	-	-
Trade & A/P Liabilities	5,992.9	1,260.8
Other Liabilities	14,345.7	3,018.0
Subordinated Claims	954.7	200.8
Third Party Unsecured	50,713.7	10,669.1
Intercompany Payables Pre Petition		
Chiricahua V LLC	953.8	200.7
Transwestern Pipeline Company	819.4	172.4
Enron Canada Corp.	557.3	117.3
Chiricahua IX LLC	487.5	102.6
Other Non-Debtors	4,580.4	963.6
Total Intercompany Payables	7,398.4	1,556.5
Total	59,821.6	13,935.0
Equity	n.a.	-
Total Allocated - App. C-3	59,821.6	13,935.0

Note: Amounts may not add due to rounding