Appendix M: Substantive Consolidation Analysis

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A. Equitable Remedy of Substantive Consolidation

Substantive consolidation is a judicially created equitable remedy whereby the assets and liabilities of two or more entities are pooled, and the pooled assets are aggregated and used to satisfy the claims of creditors of all the consolidated entities. Typically, substantive consolidation eliminates intercompany claims and any issues concerning ownership of assets among the consolidated entities, as well as guaranty claims against any consolidated entity that guaranteed the obligations of another consolidated entity. As explained in *Union Savings Bank* v. *Augie/Restivo Baking Co. (In re Augie/Restivo Baking Co.)*, 860 F.2d 515, 518 (2d Cir. 1988), the "sole purpose of substantive consolidation is to ensure the equitable treatment of all creditors." The federal court of appeals with jurisdiction over these Chapter 11 Cases has articulated a two-fold, disjunctive test for substantive consolidation: (i) whether creditors dealt with the entities as a single economic unit and did not rely on their separate identity in extending credit such that consolidation is fair from the vantage point of creditor expectations, taking into account any prejudice to particular creditors resulting from the consolidation, or (ii) whether the assets and liabilities of the entities in question are sufficiently entangled such that the process of untangling them would be so time-consuming and costly that it is not in the interest of the creditors to complete that process. Whether substantive consolidation is appropriate in a given case requires an intensive analysis of the facts pertaining to each entity proposed to be consolidated, including, but not limited to, the relationships and transactions among the entities in question and each entity's disclosures to and transactions with creditors.

B. Diligence Process

Following the Initial Petition Date, the Debtors undertook a diligence process to ascertain whether substantive consolidation would be an appropriate remedy for some or all of the Debtors in these Chapter 11 Cases. As part of this process, the Debtors reviewed and considered the Debtors' books and records, public filings, key contracts, and other documents, as well as the facts and legal theories underlying various related inter-estate issues. In addition, they conducted numerous interviews of current and former employees, analyzed the relevant legal standards, and evaluated the relationships between certain of the Debtors and their largest Creditors.

Through this process, the Debtors concluded that, for each of the Debtors, there are relevant facts weighing both for and against substantive consolidation. Among the many facts considered relevant to the substantive consolidation analysis, there are certain universal or nearly universal facts, including, but not limited to, the following:

(i) each of the Debtors was able to prepare and file separate Schedules listing their prepetition assets and liabilities;

(ii) separate books and records were maintained for each of the Debtors prepetition;

(iii) prepetition, a consolidated federal tax return was filed including most of the Debtors but, to the extent applicable, individual state tax returns were prepared and filed for each of the Debtors;

(iv) prepetition, each of the Debtors observed corporate formalities including conducting periodic board meetings and annual shareholder meetings; however, other than the meetings held for ENE, the vast majority of these meetings were by written consent, rather than through in-person meetings involving debate and discussion;

(v) for substantially all of the Debtors, overlap existed as to the officers and directors of each Debtor and the officers and directors of other Debtors;

(vi) substantially all of the Debtors directly or indirectly participated in the centralized cash-management system maintained by ENE prepetition;

(vii) substantially all of the Debtors received direct or indirect prepetition credit support from ENE through intercompany loans (whether directly to the Debtor or indirectly to the Debtor through the Debtor's parent(s)), guaranties, indemnities, or other means of support;

(viii) with very few exceptions, prior to the Initial Petition Date, none of the Debtors disseminated financial information to creditors or potential creditors or otherwise made such information available other than the consolidated financial statements of ENE and its subsidiaries;

(ix) of the Debtors, ENE was the only entity with a credit rating by the major domestic rating agencies, and ENA became unable to continue its business operations upon the downgrade of ENE's credit rating.

(x) although some costs were allocated to subsidiaries, prepetition, ENE absorbed substantial overhead costs for most (if not all) of the Debtors;

(xi) substantially all of the Debtors utilized ENE's centralized services for risk management, insurance procurement, legal, benefits and similar services;

(xii) although the internal transaction approval process for all of the Debtors did not expressly require approval of the board of the entity engaged in the transaction, it did require, depending on the dollar amount and type of transaction, approval by the head of the applicable business unit (who might not be an officer or director of that entity), the head of the applicable business segment (who might not be an officer or director of that entity), the Office of the Chair of ENE, and/or the Board of Directors of ENE; and

(xiii) Enron accounting policies permitted non-cash settlements of intercompany obligations by transferring intercompany receivables to ENE in exchange for a receivable from ENE and intercompany payables to ENE in exchange for a payable to ENE. After the completion of a non-cash settlement, the entity with the

original payable would have a payable to ENE. The entity with the original receivable would have a receivable from ENE. For example, if EGM had a $1 million receivable from ENA, EGM would exchange its receivable from ENA for a $1 million receivable from ENE and ENA would exchange its payable to EGM for a $1 million payable to ENE. This would leave ENA with no liability to EGM (and EGM no receivable from ENA); ENA would have a $1 million payable to ENE and ENE would have a $1 million payable to EGM.

The foregoing provides a brief summary of the facts weighing both for and against substantive consolidation. In addition, the matrices set forth below contain a more detailed listing of common facts relevant to this analysis as compiled by the Debtors. While there are additional relevant facts applicable to most of the Debtors, there are also extensive entity-specific facts. Because of the complexity of these Chapter 11 Cases and the fact-intensive nature of the inquiry, it is impossible to include an exhaustive analysis of these issues for each and every Debtor. The overwhelming incidence of common facts relevant to this analysis provides the basis for inclusion of all of the Debtors (other than the Portland Debtors) in the Plan compromise.

C. Variance

Because substantive consolidation is an equitable doctrine that is not easily quantifiable, and because no single factor is dispositive as to whether substantive consolidation is appropriate in a given circumstance, the matrices below do not correlate to ascribing specific probabilities. Such an assessment is inherently subjective and the relevance of the underlying data may be subject to differing interpretations. Although advisors to the Debtors have reviewed the accuracy of the data compiled by the Debtors, no representations can be made that the information is correct or complete. In addition, these matrices merely summarize the factual findings reached by the Debtors after performing diligence so as to provide a basis for Creditors and the Bankruptcy Court to find that the Plan's global compromise is within the range of reasonableness for each of the Debtors (other than the Portland Debtors). These summary findings are not comprehensive as to each factor or all factual data relevant to substantive consolidation. Moreover, as summaries, the matrices may not reflect certain nuances in the factual data relevant to substantive consolidation that do not lend themselves to easy categorization as to whether they support or refute substantive consolidation. The number of questions on the matrices answered "S/C," for arguably supportive of substantive consolidation, or "No S/C," for arguably supportive of no substantive consolidation is not indicative of the likelihood of substantive consolidation because not all factors are equally probative of substantive consolidation. Rather, the presence of "S/C" and "No S/C" factors demonstrates the reason why the Debtor is included in the 30/70 compromise as falling within the range of reasonableness.

D. Assumptions

The following are significant assumptions and limitations underlying the information contained in the matrices:

1. The Portland Debtors were excluded from the analysis on substantive consolidation because, in contrast to the other Debtors, the Portland Debtors were not integrated into the Enron Companies' centralized processes. Specifically, the Portland Debtors did not: (i) participate in the centralized cash management process at any time, (ii) regularly obtain credit support in the form of guaranties, indemnities, or related support, or (iii) typically utilize the centralized accounting, information services, legal, risk assessment, insurance, and/or tax services provided by ENE to most other Enron Companies. On a day to day basis, the Portland Debtors were operated separate and apart from the Other Enron Companies without the involvement of senior management at ENE.

2. The 5 EREC Debtors were not included in the substantive consolidation analysis because they were not in existence as of the period of review (prior to December 2, 2001). The EREC Debtors were created immediately prior to the bankruptcy filing of the Wind Entities on February 20, 2002, as LLC entities to succeed the Wind corporate entities in conjunction with the asset sale to GE Power Systems.

3. In responding to question 1, regarding whether, as of the Initial Petition Date, the Debtor was directly or indirectly wholly owned by ENE, the chart for some Debtors may reflect that the answer to this question is undetermined at this time due to a variety of factors, including potential litigation. The Debtors reserve their right to assert that these entities are wholly owned by ENE. As of the Initial Petition Date, three debtors were not wholly owned by ENE: EnRock Management, LLC, EnRock, LP, and EPower Holdings Corp.

4. In preparing the responses to Question 4, regarding whether a Debtor was charged for the use of ENE's legal address, office space, or other facilities, the Debtors reviewed intercompany accounts for each Debtor to determine if any charge was incurred.

5. In answer to Questions 11 and 12 regarding any overlap between directors or executives of a Debtor and those of ENE or other Debtors, there were 21 directors or executives of ENE who collectively served as directors or executives of 118 other Debtors. For purposes of this analysis, "executives" were considered to be anyone holding the title of vice president or above. Please refer to the individual schedules below for additional detail.

6. Regarding Question 22, on whether in the 18 months preceding the Initial Petition Date Debtor received funding for its business activities from ENE, the responses are limited to the time period 18 months prior to the Initial Petition

Date because data before this date was not readily available given that the Debtors converted to a new computerized accounting system at that time. The difficulty in reconstructing financial information prior to this 18-month period has been cited by proponents of substantive consolidation as a basis for such remedy.

7. Regarding Question 22, on whether in the 18 months preceding the Initial Petition Date Debtor received funding for its business activities from ENE, the responses were calculated by looking at intercompany balance detail for intercompany accounts recorded as well as any formal intercompany loans. The responses to this question do not reflect any funding from intercompany cash "circles." Refer to Appendix N.D.2., "Cash Circles," for additional information.

8. Interested parties should refer to Appendix C for information regarding whether Debtors have any outstanding prepetition payables to other Debtors or prepetition receivables from other Debtors.

E. Substantive Consolidation Matrix

Summary of Substantive Consolidation Factors

		Summary of Findings						Summary of Conclusions					
#	Factor	Yes	Yes %	No	No %	N/A	N/A %	S/C	S/C %	No S/C	No S/C %	N/A	N/A %
1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	168	97%	3	2%	2	1%	168	97%	3	2%	2	1%
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	114	66%	59	34%	-	0%	114	66%	59	34%	-	0%
3	Did Debtor share office space or other facilities with ENE?	27	16%	145	84%	1	1%	27	16%	145	84%	1	1%
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	24	14%	90	52%	59	34%	90	52%	24	14%	59	34%
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	171	99%	2	1%	-	0%	2	1%	171	99%	-	0%
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	173	100%	-	0%	-	0%	-	0%	173	100%	-	0%
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	173	100%	-	0%	-	0%	-	0%	173	100%	-	0%
8	Was Debtor identified as legal employer of any employees?	47	27%	126	73%	-	0%	126	73%	47	27%	-	0%
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	14	8%	158	91%	1	1%	158	91%	14	8%	1	1%
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	56	32%	117	68%	-	0%	117	68%	56	32%	-	0%
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	118	68%	54	31%	1	1%	118	68%	54	31%	1	1%
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	154	89%	19	11%	-	0%	154	89%	19	11%	-	0%
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	83	48%	90	52%	-	0%	83	48%	90	52%	-	0%
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	129	75%	44	25%	-	0%	129	75%	44	25%	-	0%
15	Did Debtor file separate state or local tax returns?	124	72%	49	28%	-	0%	49	28%	124	72%	-	0%
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	173	100%	-	0%	-	0%	173	100%	-	0%	-	0%
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	2	1%	171	99%	-	0%	171	99%	2	1%	-	0%
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	-	0%	172	99%	1	1%	172	99%	-	0%	1	1%
19	Did Debtor receive ENE credit support in the form of guaranties?	46	27%	126	73%	1	1%	46	27%	126	73%	1	1%
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	2	1%	170	98%	1	1%	2	1%	170	98%	1	1%
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	26	15%	146	84%	1	1%	26	15%	146	84%	1	1%
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	77	45%	95	55%	1	1%	77	45%	95	55%	1	1%
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	101	58%	72	42%	-	0%	101	58%	72	42%	-	0%
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	173	100%	-	0%	-	0%	173	100%	-	0%	-	0%
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	53	31%	119	69%	1	1%	119	69%	53	31%	1	1%
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	173	100%	-	0%	-	0%	-	0%	173	100%	-	0%
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	169	98%	3	2%	1	1%	169	98%	3	2%	1	1%
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	129	75%	-	0%	44	25%	-	0%	129	75%	44	25%
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	102	59%	70	40%	1	1%	102	59%	70	40%	1	1%
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	52	30%	121	70%	-	0%	52	30%	121	70%	-	0%
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	35	20%	138	80%	-	0%	35	20%	138	80%	-	0%

Debtor:	Artemis Associates, L.L.C.
As of 12/2/01, Direct Subsidiary of:	Omicron Enterprises, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	77

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Atlantic Commercial Finance, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1995
Debtor #	165

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	BAM Lease Company
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	13

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Cabazon Holdings LLC
As of 12/2/01, Direct Subsidiary of:	Enron Wind Cabazon Funding LLC - 99% Enron Wind Cabazon LLC - 1%
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	176

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Cabazon Power Partners LLC
As of 12/2/01, Direct Subsidiary of:	Cabazon Holdings LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	175

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	No	S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Calcasieu Development Company, L.L.C.
As of 12/2/01, Direct Subsidiary of:	Delta Land Development Company, LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	95

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Calvert City Power I, L.L.C.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	96

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Calypso Pipeline, LLC
As of 12/2/01, Direct Subsidiary of:	Enron Global LNG LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	32

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 3	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Clinton Energy Management Services, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1996
Debtor #	78

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 16	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 16	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	DataSystems Group Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Broadband Services, Inc
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Acquired 1999
Debtor #	106

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	E Power Holdings Corp.
As of 12/2/01, Direct Subsidiary of:	Enron NipponHoldings LLC 76% remaing 24% held by non-Enron entities.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 1999
Debtor #	73

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	No	No S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 12	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EBF LLC
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	70

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ECI-Nevada Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Broadband Services, Inc
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	89

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ECI-Texas, L.P.
As of 12/2/01, Direct Subsidiary of:	General Partner - Enron Communications, Inc. - 1% Limited Partner - ECI-Nevada Corp. - 99%
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	87

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ECT Merchant Investments Corp.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	92

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 10	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 10	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ECT Securities GP Corp.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	128

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ECT Securities Limited Partnership
As of 12/2/01, Direct Subsidiary of:	GP - ECT Securities GP Corp. (.01%) LP - ECT Securities LP Corp. (99.9%)
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	126

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ECT Securities LP Corp.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	127

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 1	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ECT Strategic Value Corp.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1985
Debtor #	163

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 6 of 11	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 11	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EES Service Holdings, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS Holdings Inc. 54%, Enron Energy Services Operations, Inc. 46%
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	60

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EESO Merchant Investments, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	26

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 10	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS Construction Management Services, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS Holdings Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	74

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS Holdings, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Facility Services
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	122

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS I, Inc., fka Limbach Facility Services, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS Holdings Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	109

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 13	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS II, Inc., fka EFS Construction and Services Company
As of 12/2/01, Direct Subsidiary of:	Enron Facility Services
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	110

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS III, Inc., fka EFG Holdings, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS I, Inc.
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	111

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS IV, Inc., fka Williard, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS III, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	157

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS IX , Inc.
As of 12/2/01, Direct Subsidiary of:	EFS VIII, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	115

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 3	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS V, Inc., fka Williard Inc. Investment Company
As of 12/2/01, Direct Subsidiary of:	EFS IV, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	112

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 4	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 3	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS VI, LP, fka Williard Plumbing Company, L.P.
As of 12/2/01, Direct Subsidiary of:	EFS IV, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	113

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS VII, Inc. fka Limbach Company Holding Company
As of 12/2/01, Direct Subsidiary of:	EFS I, Inc.
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	114

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS VIII, Inc. fka Limbach Company
As of 12/2/01, Direct Subsidiary of:	EFS VII, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	158

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 3	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS X, Inc., fka Marlin Electric, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS VIII, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	116

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 3	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS XI, Inc. fka PBM Mechanical, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS VIII, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	117

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS XII, Inc., fka MEP Services, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS VIII, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	118

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS XV, Inc. fka Mechanical Professional Services, Inc.
As of 12/2/01, Direct Subsidiary of:	EFS I, Inc.
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	119

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EFS XVII, Inc. fka Harper Mechanical Corporation Investment Company
As of 12/2/01, Direct Subsidiary of:	EFS XIII, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	120

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 3	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EGP Fuels Company
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1992
Debtor #	148

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EGS New Ventures Corp.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1993
Debtor #	80

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ENA Asset Holdings L.P.
As of 12/2/01, Direct Subsidiary of:	Peregrine I LLC - .10% LP Whitewing Associates L.P. - 99.89% LP Blue Heron I LLC -.01% - GP
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	14

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Undetermined	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ENA Upstream Company, LLC
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	36

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EnRock Management, LLC
As of 12/2/01, Direct Subsidiary of:	Enron Broadband Services, Inc. - 50% - Managing Member* CapRock Fiber Network, Ltd. - 50%
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	86

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	No	No S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EnRock, L.P.
As of 12/2/01, Direct Subsidiary of:	General Partner: Enrock Management, LLC -1% Limited Partners: CapRock Fiber Network, Ltd. 49.5%, ECI-Texas, L.P. 49.5%
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	88

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	No	No S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Acquisition III Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	154

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 20	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 20	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron ACS, Inc.
As of 12/2/01, Direct Subsidiary of:	LOA, Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1985
Debtor #	97

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Alligator Alley Pipeline Company
As of 12/2/01, Direct Subsidiary of:	Enron Transportation Services, LLC
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	90

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Asia Pacific/Africa/China LLC
As of 12/2/01, Direct Subsidiary of:	Atlantic Commercial Finance Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	167

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Asset Management Resources, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Transportation Services Company
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	149

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Brazil Power Holdings I Ltd.
As of 12/2/01, Direct Subsidiary of:	Enron South America LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	150

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Brazil Power Holdings XI Ltd.
As of 12/2/01, Direct Subsidiary of:	Atlantic Commercial Finance Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	131

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Brazil Power Investments XI Ltd.
As of 12/2/01, Direct Subsidiary of:	Enron Brazil Power Holdings XI Ltd
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	137

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Broadband Services, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Communications Group
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Aquired 1997
Debtor #	7

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 15	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 13	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Broadband Services, L.P.
As of 12/2/01, Direct Subsidiary of:	Enron Bandwidth, Inc
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	29

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Capital & Trade Resources International Corp.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1995
Debtor #	40

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 11	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Caribbean Basin LLC
As of 12/2/01, Direct Subsidiary of:	Atlantic Commercial Finance Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	177

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 11	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 11	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Caribe VI Holdings Ltd.
As of 12/2/01, Direct Subsidiary of:	Enron Caribbean Basin LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	135

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Commercial Finance Ltd.
As of 12/2/01, Direct Subsidiary of:	52% owned by Tombstone Assets, LLCEand 48% owned by nron Global Equity Ltd
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1995
Debtor #	144

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Communications Group, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	85

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Communications Leasing Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Broadband Services, Inc
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	41

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Corp. (f/k/a Enron Oregon Corp.)
As of 12/2/01, Direct Subsidiary of:	N/A
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1996
Debtor #	2

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	N/A	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	N/A	N/A
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	N/A	N/A
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	N/A	N/A
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 14	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	N/A	N/A
19	Did Debtor receive ENE credit support in the form of guaranties?	N/A	N/A
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	N/A	N/A
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	N/A	N/A
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	N/A	N/A
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	N/A	N/A
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	No	No S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	N/A	N/A
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Credit Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Credit Holdings Inc.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	160

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Development Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Power Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1993
Debtor #	168

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Development Funding Ltd.
As of 12/2/01, Direct Subsidiary of:	Enron Asia Pacific/Africa/China LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1995
Debtor #	164

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 2	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	No	No S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Development Management Ltd.
As of 12/2/01, Direct Subsidiary of:	Enron Asia Pacific/Africa/China LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1996
Debtor #	133

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron do Brazil Holdings Ltd.
As of 12/2/01, Direct Subsidiary of:	Enron South America LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1996
Debtor #	151

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Energy Information Solutions, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1996
Debtor #	25

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 17	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 17	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Energy Marketing Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Aquired 1997
Debtor #	9

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 16	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 16	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Energy Services North America, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	30

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 18	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 18	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Energy Services Operations, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services LLC
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	8

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 19	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 19	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Energy Services, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	10

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 18	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 18	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Energy Services, LLC
As of 12/2/01, Direct Subsidiary of:	Enron Corp. 97.8%, Enron Capital Management II LP 1.8% and Enron Capital Management III LP 0.4%
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	11

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 14	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 14	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	Yes	No S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Engineering & Construction Company
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1985 Name Changed 1994
Debtor #	20

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Engineering & Operational Services Company
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	21

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Equipment Procurement Company
As of 12/2/01, Direct Subsidiary of:	Enron Power Corp. U.S.
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1994
Debtor #	180

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Expat Services Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1990
Debtor #	76

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Federal Solutions, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	27

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 12	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 10	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Freight Markets Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Global Markets LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 2001
Debtor #	28

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Fuels International, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Power Corp. U.S.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1993
Debtor #	72

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Gas Liquids, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1986
Debtor #	15

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 10	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 10	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Gathering Company
As of 12/2/01, Direct Subsidiary of:	Enron Operations, L.P
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1994
Debtor #	147

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Global LNG LLC
As of 12/2/01, Direct Subsidiary of:	Atlantic Commercial Finance Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	33

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Global Markets LLC
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	16

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 12	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 12	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Global Power & Pipelines L.L.C.
As of 12/2/01, Direct Subsidiary of:	Enron Corp 62.18%, Enron Holding LLC 35.63%, Enron Equity Corp 2.19%
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1994
Debtor #	172

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Holding Company L.L.C.
As of 12/2/01, Direct Subsidiary of:	Enron Equity Corp 70%, Enron International Holdings Corp 29% & Enron Global Inc 1%
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1994
Debtor #	132

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron India Holdings Ltd.
As of 12/2/01, Direct Subsidiary of:	Offshore Power Production C.V.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1994
Debtor #	57

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 4	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 3	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron India LLC
As of 12/2/01, Direct Subsidiary of:	Atlantic Commercial Finance Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	99

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 10	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 10	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Industrial Markets LLC
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	18

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron International Asia Corp.
As of 12/2/01, Direct Subsidiary of:	Enron International Asset Management Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1996
Debtor #	136

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron International Asset Management Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1996
Debtor #	130

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron International Fuel Management Company
As of 12/2/01, Direct Subsidiary of:	Enron Global LNG LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	34

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron International Holdings Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Corp 32.59, Enron Development Corp 10.86%, Atlantic Commercial Finance, inc. 26.83%, Enron Power Corp 29.7%
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1993
Debtor #	101

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron International Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	100

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 8 of 33	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 22	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron International Korea Holdings Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Asia Pacific/Africa/China LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	134

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Liquid Fuels, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1992
Debtor #	37

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Liquid Services Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Operations, L.P
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1995
Debtor #	142

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron LNG Marketing LLC
As of 12/2/01, Direct Subsidiary of:	Enron LNG (BVI) Mrktg Ltd 54% Enron Global LNG LLC 46%
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	31

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron LNG Shipping Company
As of 12/2/01, Direct Subsidiary of:	Enron Global LNG LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	38

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Machine and Mechanical Services, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Transportation Services, LLC
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	143

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Management, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1992
Debtor #	75

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 6 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Mauritius Company
As of 12/2/01, Direct Subsidiary of:	Offshore Power Production C.V. 98.88%, Enron India Holdings Ltd. 1.12%
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1993
Debtor #	56

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	No	No S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Metals & Commodity Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Trade Holdings Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 2000
Debtor #	1

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 13	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Methanol Company
As of 12/2/01, Direct Subsidiary of:	Enron Ventures Corp
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Acquired 1991
Debtor #	54

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Middle East LLC
As of 12/2/01, Direct Subsidiary of:	Atlantic Commercial Finance Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	102

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Natural Gas Marketing Corp.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1995
Debtor #	35

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 10	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 10	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Net Works LLC
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	17

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 14	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 10	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron North America Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1990, Name Changed 1999
Debtor #	3

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 7 of 32	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 28	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Operations Services Corp. (ETS)
As of 12/2/01, Direct Subsidiary of:	Enron Transportation Services Company
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1993
Debtor #	123

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Permian Gathering Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Operations, L.P
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1994
Debtor #	145

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 3	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Pipeline Construction Services Company
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1980
Debtor #	139

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Pipeline Services Company
As of 12/2/01, Direct Subsidiary of:	Enron Transportation Services Company
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	140

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Power & Industrial Construction Company
As of 12/2/01, Direct Subsidiary of:	Enron Engineering & Construction Co
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	66

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Power Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1989
Debtor #	161

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Power Marketing, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1993
Debtor #	4

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Processing Properties, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Liquid Services Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	53

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Property & Services Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Corp 98.03% & JILP-L.P., Inc 1.97%
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1995
Debtor #	39

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Renewable Energy Corp.
As of 12/2/01, Direct Subsidiary of:	Smith Street Land Company
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1996
Debtor #	153

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Reserve Acquisition Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Finance Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1990
Debtor #	64

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron South America LLC
As of 12/2/01, Direct Subsidiary of:	Atlantic Commercial Finance Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	171

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Telecommunications, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Broadband Services, Inc
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	105

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 12	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 11	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Trailblazer Pipeline Company
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1980
Debtor #	141

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Transportation Services Company
As of 12/2/01, Direct Subsidiary of:	Enron Operations LP
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1990
Debtor #	12

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Ventures Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	55

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron WarpSpeed Services, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Acquired 1995
Debtor #	103

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Constructors Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Wind Energy Systems Corp
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	46

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Constructors LLC fka EREC Subsidiary II, LLC
As of 12/2/01, Direct Subsidiary of:	0
Business Segment as of 12/2/01:	0
Formed or Acquired by Enron Companies:	0
Debtor #	48

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	0	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	0	N/A
3	Did Debtor share office space or other facilities with ENE?	0	N/A
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	0	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	0	N/A
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	0	N/A
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	0	N/A
8	Was Debtor identified as legal employer of any employees?	0	N/A
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	0	N/A
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	0	N/A
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	0	N/A
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	0	N/A
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	0	N/A
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	0	N/A
15	Did Debtor file separate state or local tax returns?	0	N/A
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	0	N/A
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	0	N/A
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	0	N/A
19	Did Debtor receive ENE credit support in the form of guaranties?	0	N/A
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	0	N/A
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	0	N/A
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	0	N/A
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	0	N/A
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	0	N/A
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	0	N/A
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	0	N/A
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	0	N/A
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	0	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	0	N/A
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	0	N/A
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	0	N/A

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Renewable Energy Corp
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	42

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 6	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	Yes	No S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Development LLC fka EREC Subsidiary XVI, LLC
As of 12/2/01, Direct Subsidiary of:	Enron Wind Domestic Holding LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed successor entity 2002, predecessor entity 1994
Debtor #	61

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Energy Systems Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Wind Technology Corp
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	44

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Energy Systems LLC fka EREC Subsidiary III, LLC
As of 12/2/01, Direct Subsidiary of:	0
Business Segment as of 12/2/01:	0
Formed or Acquired by Enron Companies:	0
Debtor #	49

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	0	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	0	N/A
3	Did Debtor share office space or other facilities with ENE?	0	N/A
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	0	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	0	N/A
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	0	N/A
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	0	N/A
8	Was Debtor identified as legal employer of any employees?	0	N/A
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	0	N/A
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	0	N/A
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	0	N/A
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	0	N/A
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	0	N/A
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	0	N/A
15	Did Debtor file separate state or local tax returns?	0	N/A
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	0	N/A
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	0	N/A
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	0	N/A
19	Did Debtor receive ENE credit support in the form of guaranties?	0	N/A
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	0	N/A
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	0	N/A
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	0	N/A
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	0	N/A
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	0	N/A
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	0	N/A
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	0	N/A
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	0	N/A
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	0	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	0	N/A
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	0	N/A
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	0	N/A

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Lake Benton LLC
As of 12/2/01, Direct Subsidiary of:	Enron Wind Development LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	155

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind LLC fka EREC Subsidiary V, LLC
As of 12/2/01, Direct Subsidiary of:	0
Business Segment as of 12/2/01:	0
Formed or Acquired by Enron Companies:	0
Debtor #	51

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	0	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	0	N/A
3	Did Debtor share office space or other facilities with ENE?	0	N/A
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	0	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	0	N/A
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	0	N/A
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	0	N/A
8	Was Debtor identified as legal employer of any employees?	0	N/A
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	0	N/A
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	0	N/A
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	0	N/A
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	0	N/A
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	0	N/A
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	0	N/A
15	Did Debtor file separate state or local tax returns?	0	N/A
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	0	N/A
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	0	N/A
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	0	N/A
19	Did Debtor receive ENE credit support in the form of guaranties?	0	N/A
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	0	N/A
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	0	N/A
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	0	N/A
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	0	N/A
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	0	N/A
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	0	N/A
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	0	N/A
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	0	N/A
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	0	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	0	N/A
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	0	N/A
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	0	N/A

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Maintenance Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Wind Energy Systems Corp
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	45

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	Yes	S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Maintenance LLC fka EREC Subsidiary IV, LLC
As of 12/2/01, Direct Subsidiary of:	0
Business Segment as of 12/2/01:	0
Formed or Acquired by Enron Companies:	0
Debtor #	50

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	0	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	0	N/A
3	Did Debtor share office space or other facilities with ENE?	0	N/A
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	0	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	0	N/A
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	0	N/A
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	0	N/A
8	Was Debtor identified as legal employer of any employees?	0	N/A
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	0	N/A
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	0	N/A
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	0	N/A
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	0	N/A
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	0	N/A
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	0	N/A
15	Did Debtor file separate state or local tax returns?	0	N/A
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	0	N/A
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	0	N/A
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	0	N/A
19	Did Debtor receive ENE credit support in the form of guaranties?	0	N/A
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	0	N/A
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	0	N/A
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	0	N/A
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	0	N/A
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	0	N/A
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	0	N/A
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	0	N/A
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	0	N/A
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	0	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	0	N/A
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	0	N/A
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	0	N/A

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Storm Lake I LLC
As of 12/2/01, Direct Subsidiary of:	Midwest Power Funding LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	91

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Storm Lake II LLC
As of 12/2/01, Direct Subsidiary of:	Midwest Power Funding LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	152

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Systems LLC fka EREC Subsidiary I, LLC
As of 12/2/01, Direct Subsidiary of:	0
Business Segment as of 12/2/01:	0
Formed or Acquired by Enron Companies:	0
Debtor #	47

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	0	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	0	N/A
3	Did Debtor share office space or other facilities with ENE?	0	N/A
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	0	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	0	N/A
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	0	N/A
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	0	N/A
8	Was Debtor identified as legal employer of any employees?	0	N/A
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	0	N/A
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	0	N/A
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	0	N/A
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	0	N/A
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	0	N/A
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	0	N/A
15	Did Debtor file separate state or local tax returns?	0	N/A
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	0	N/A
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	0	N/A
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	0	N/A
19	Did Debtor receive ENE credit support in the form of guaranties?	0	N/A
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	0	N/A
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	0	N/A
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	0	N/A
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	0	N/A
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	0	N/A
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	0	N/A
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	0	N/A
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	0	N/A
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	0	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	0	N/A
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	0	N/A
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	0	N/A

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Enron Wind Systems, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Wind Domestic HoldingCorp
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	43

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EnronOnline, LLC
As of 12/2/01, Direct Subsidiary of:	Enron Net Works LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	93

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 10	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	EPC Estate Services, Inc. fka National Energy Production Corporation
As of 12/2/01, Direct Subsidiary of:	Enron Engineering & Construction Co
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	65

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	Yes	No S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 11	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 11	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ET Power 3 LLC
As of 12/2/01, Direct Subsidiary of:	LFT Power III, LLC (55.66%) Managing Member, ET Power I LLC (44.34%)
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	169

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Garden State Paper Company, LLC
As of 12/2/01, Direct Subsidiary of:	Sundance Industrial Partners, L.P.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 2000
Debtor #	22

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Green Power Partners I LLC
As of 12/2/01, Direct Subsidiary of:	Enron Wind Development LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	124

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Intratex Gas Company
As of 12/2/01, Direct Subsidiary of:	LOA, Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1989
Debtor #	52

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 4	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 4	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Jovinole Associates [a general parnership]
As of 12/2/01, Direct Subsidiary of:	Class I General Partner (Managing Partner) EFS I, Inc. (fka Limbach Facility Services, Inc.) Class II General Partner Linc Home Servic
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	121

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	KUCC Cleburne, LLC
As of 12/2/01, Direct Subsidiary of:	ECT Merchant Investments Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 2000
Debtor #	129

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	No	S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	LGMI, Inc.
As of 12/2/01, Direct Subsidiary of:	EGS New Ventures Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 1993
Debtor #	83

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Linc Home Services, Inc. fka EFS XIII, Inc. fka Harper Mechanical Corporation
As of 12/2/01, Direct Subsidiary of:	EFS I, Inc.
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	159

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	LINGTEC Constructors L.P.
As of 12/2/01, Direct Subsidiary of:	Enron Power Corp 99% Enron Power Constr 1%
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	79

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	LOA, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1984
Debtor #	98

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Louisiana Gas Marketing Company
As of 12/2/01, Direct Subsidiary of:	EGS New Ventures Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 1993
Debtor #	81

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Louisiana Resources Company
As of 12/2/01, Direct Subsidiary of:	EGS New Ventures Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 1993
Debtor #	82

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	LRCI, Inc.
As of 12/2/01, Direct Subsidiary of:	EGS New Ventures Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 1993
Debtor #	84

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Modulus Technologies, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Broadband Services, Inc
Business Segment as of 12/2/01:	Broadband
Formed or Acquired by Enron Companies:	Acquired 1998
Debtor #	104

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	NEPCO Power Procurement Company
As of 12/2/01, Direct Subsidiary of:	EPC Estate Services, Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	67

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 11	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 11	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	NEPCO Services International, Inc.
As of 12/2/01, Direct Subsidiary of:	EPC Estate Services, Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	68

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 11	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 11	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Nowa Sarzyna Holding B.V.
As of 12/2/01, Direct Subsidiary of:	Enron Corp
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 1994
Debtor #	170

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Offshore Power Production C.V.
As of 12/2/01, Direct Subsidiary of:	General Partner A - Travamark Two B.V. - 0.1% General Partner B - Travamark Two B.V. - 0.1% Limited Partner A - Atlantic India Holdi
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1994
Debtor #	58

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Omicron Enterprises, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Acquire 1998
Debtor #	108

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 14	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 14	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Operational Energy Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Engineering & Construction Co
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Aquired 1988
Debtor #	19

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 10	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Oswego Co Gen Company, LLC
As of 12/2/01, Direct Subsidiary of:	Enron North America Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	179

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 5	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Palm Beach Development Company, L.L.C.
As of 12/2/01, Direct Subsidiary of:	Lauderdale Land Development Company LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	23

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Paulista Electrical Distribution, L.L.C.
As of 12/2/01, Direct Subsidiary of:	Atlantic Commercial Finance Inc
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	138

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	PBOG Corp.
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	5

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	N/A	N/A
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Portland General Holdings, Inc.
As of 12/2/01, Direct Subsidiary of:	0
Business Segment as of 12/2/01:	0
Formed or Acquired by Enron Companies:	0
Debtor #	173

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	0	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	0	N/A
3	Did Debtor share office space or other facilities with ENE?	0	N/A
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	0	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	0	N/A
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	0	N/A
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	0	N/A
8	Was Debtor identified as legal employer of any employees?	0	N/A
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	0	N/A
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	0	N/A
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	0	N/A
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	0	N/A
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	0	N/A
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	0	N/A
15	Did Debtor file separate state or local tax returns?	0	N/A
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	0	N/A
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	0	N/A
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	0	N/A
19	Did Debtor receive ENE credit support in the form of guaranties?	0	N/A
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	0	N/A
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	0	N/A
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	0	N/A
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	0	N/A
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	0	N/A
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	0	N/A
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	0	N/A
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	0	N/A
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	0	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	0	N/A
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	0	N/A
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	0	N/A

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Portland Transition Company, Inc.
As of 12/2/01, Direct Subsidiary of:	0
Business Segment as of 12/2/01:	0
Formed or Acquired by Enron Companies:	0
Debtor #	174

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	0	N/A
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	0	N/A
3	Did Debtor share office space or other facilities with ENE?	0	N/A
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	0	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	0	N/A
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	0	N/A
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	0	N/A
8	Was Debtor identified as legal employer of any employees?	0	N/A
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	0	N/A
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	0	N/A
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	0	N/A
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	0	N/A
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	0	N/A
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	0	N/A
15	Did Debtor file separate state or local tax returns?	0	N/A
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	0	N/A
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	0	N/A
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	0	N/A
19	Did Debtor receive ENE credit support in the form of guaranties?	0	N/A
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	0	N/A
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	0	N/A
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	0	N/A
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	0	N/A
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	0	N/A
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	0	N/A
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	0	N/A
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	0	N/A
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	0	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	0	N/A
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	0	N/A
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	0	N/A

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Richmond Power Enterprise, L.P.
As of 12/2/01, Direct Subsidiary of:	Enron-Richmond Power Corp. 1% Richmond Power Holdings, Inc. 1% Limited Partners: Enron-Richmond Power Corp. 49% Richmon
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1989
Debtor #	162

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	No	No S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	Yes	S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Risk Management & Trading Corp.
As of 12/2/01, Direct Subsidiary of:	Enron North America
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	107

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	Yes	S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	San Juan Gas Company, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1993
Debtor #	69

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 8	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Smith Street Land Company
As of 12/2/01, Direct Subsidiary of:	Enron Corp.
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1991
Debtor #	6

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	Yes	No S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 5 of 7	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	St. Charles Development Company, L.L.C.
As of 12/2/01, Direct Subsidiary of:	Delta Land Development Company, LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2000
Debtor #	94

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 2 of 8	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 7	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Superior Construction Company
As of 12/2/01, Direct Subsidiary of:	Enron Power Corp - US
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	156

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	Yes	S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	Yes	S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Tenant Services, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Energy Services Operations, Inc
Business Segment as of 12/2/01:	Retail
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	24

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	Yes	S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 14	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 14	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	The New Energy Trading Company
As of 12/2/01, Direct Subsidiary of:	Netco Holdings LLC
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 2001
Debtor #	59

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	The Protane Corporation
As of 12/2/01, Direct Subsidiary of:	Enron Americas, Inc.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Acquired 1967
Debtor #	166

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	Yes	No S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 4 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	Yes	No S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	Yes	S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	TLS Investors, L.L.C.
As of 12/2/01, Direct Subsidiary of:	ECT Merchant Investments Corp.
Business Segment as of 12/2/01:	Wholesale
Formed or Acquired by Enron Companies:	Formed 1999
Debtor #	125

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 3 of 9	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 9	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	Yes	S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	Yes	S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	Yes	S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Transwestern Gathering Company
As of 12/2/01, Direct Subsidiary of:	Enron Transportation Services, LLC
Business Segment as of 12/2/01:	Transportation
Formed or Acquired by Enron Companies:	Formed 1994
Debtor #	146

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	Yes	S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	No	S/C
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	Yes	S/C
15	Did Debtor file separate state or local tax returns?	No	S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Victory Garden Power Partners I LLC
As of 12/2/01, Direct Subsidiary of:	Enron Wind Development Corp.
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1998
Debtor #	178

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	Yes	No S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Zond Minnesota Construction Company LLC
As of 12/2/01, Direct Subsidiary of:	Enron Wind Constructors LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Formed 1997
Debtor #	71

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	Yes	No S/C
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	Zond Pacific, LLC fka Zond Pacific, Inc.
As of 12/2/01, Direct Subsidiary of:	Enron Wind Systems LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	63

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	Yes, 1 of 6	S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 5	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	Yes	S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

Legend: "N/A" means not applicable, "S/C" means arguably supportive of substantive consolidation with other Debtors, and "No S/C" means arguably supportive of no substantive consolidation.

Debtor:	ZWHC LLC
As of 12/2/01, Direct Subsidiary of:	Enron Wind Systems LLC
Business Segment as of 12/2/01:	Corp & Other
Formed or Acquired by Enron Companies:	Acquired 1997
Debtor #	62

1	As of the Initial Petition Date, was Debtor directly or indirectly wholly owned by ENE?	Yes	S/C
2	Was Debtor's legal address 1400 Smith Street, Houston, Texas?	No	No S/C
3	Did Debtor share office space or other facilities with ENE?	No	No S/C
4	If either of the two preceding questions were answered "yes," was Debtor charged for the use of such legal address, office space or other facilities?	N/A	N/A
5	Prior to the Initial Petition Date, were separate books and records maintained for Debtor?	Yes	No S/C
6	Did Debtor file Schedules of Liabilities reflecting Debtor's liabilities as of its Petition Date?	Yes	No S/C
7	Did Debtor file Schedules of Assets reflecting Debtor's assets as of its Petition Date?	Yes	No S/C
8	Was Debtor identified as legal employer of any employees?	No	S/C
9	If Debtor utilized support services (including, but not limited to, accounting, information services, legal, risk assessment, insurance, and/or tax) provided by ENE, was Debtor charged for utilizing such support services?	No	S/C
10	If Debtor utilized the services of employees of Enron Service Companies, excluding ENE, was Debtor charged for the use of such employees?	No	S/C
11	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of ENE? If yes, how many individuals overlapped?	No	No S/C
12	During the two years prior to the Initial Petition Date, was there an overlap between directors/executives of Debtor and directors/executives of Debtors other than ENE? If yes, how many individuals overlapped?	Yes, 2	S/C
13	As of the Initial Petition Date, did Debtor participate in the ENE centralized cash management system?	No	No S/C
14	Was Debtor included in ENE's 2001 consolidated federal income tax returns?	No	No S/C
15	Did Debtor file separate state or local tax returns?	Yes	No S/C
16	Was Debtor included in ENE's consolidated publicly disseminated financial reports?	Yes	S/C
17	Did Debtor disseminate Debtor-specific financial information such that a third party could assess Debtor's separate creditworthiness prior to extending credit?	No	S/C
18	Was Debtor given a credit rating separate and apart from ENE's credit rating?	No	S/C
19	Did Debtor receive ENE credit support in the form of guaranties?	No	No S/C
20	Did Debtor receive ENE credit support in the form of an ENE guaranty of an affiliate's guaranty of Debtor's obligations?	No	No S/C
21	Did Debtor receive credit support in the form of letters of credit issued by ENE on its behalf?	No	No S/C
22	In the eighteen months preceding the Initial Petition Date, did Debtor receive funding for its business activities from ENE?	No	No S/C
23	Did Debtor transact substantially all of its business with one or more of the other Enron Companies?	No	No S/C
24	Was Debtor required to submit material transactions for approval to the ENE board, ENE Office of the Chair and/or ENE Risk Assessment and Control Group?	Yes	S/C
25	In addition to any approvals required at the ENE level, did Debtor submit material transactions to its own board for approval?	No	S/C
26	Did Debtor conduct all statutorily or otherwise required board (for corporations) or management/partnership meetings (for limited liability companies and partnerships)?	Yes	No S/C
27	If either of the two preceding questions were answered "yes," were the decisions substantially all made or meetings substantially all held by written consent?	Yes	S/C
28	If Debtor was formed by the Enron Companies, were all corporate formalities observed in the formation?	N/A	N/A
29	Rather than settling intercompany obligations in cash, did the Debtor ever settle intercompany balances with Enron entities other than ENE by transferring intercompany obligations to ENE?	No	No S/C
30	As of the Initial Petition Date, was the Debtor obligated on intercompany payables to five or more of the other Debtors?	No	No S/C
31	As of the Initial Petition Date, was the Debtor holding intercompany receivables from five or more of the other Debtors?	No	No S/C

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