Appendix P: Calculation of Distributions Under the Plan

Appendix P: Calculation of Distributions Under the Plan

A. Introduction

The Plan provides for distribution of Plan Currency, Litigation Trust Interests, and Special Litigation Trust Interests to holders of Allowed General Unsecured Claims. Plan Currency consists of a mixture of Creditor Cash, PGE Common Stock, CrossCountry Common Stock, and Prisma Common Stock, which will be distributed in accordance with the Plan. Based on the Debtors' current estimates of asset values and Allowed Claims, Plan Currency is expected to be approximately two-thirds in the form of Creditor Cash and approximately one-third in the form of Plan Securities.

Holders of Allowed Convenience Claims are entitled to receive Cash distributions in an amount equal to such Creditor's pro rata share of the Convenience Claim Distribution Percentage for the Debtor against which the Allowed Convenience Claim is held.

Appendix P should be read in conjunction with Appendix C, "Estimated Assets, Claims and Distributions." Appendix C provides creditors with an understanding of the different components of the 30/70 global compromise on substantive consolidation and sets forth the estimated assets and claims of each of the Debtors, as well as the estimated Creditor recoveries under the Plan. Building on this base of information in Appendix C, Appendix P attempts to help Creditors better understand the recoveries they are entitled to receive under the Plan by setting forth the estimated calculation of Plan distributions to (i) a hypothetical creditor holding various types of unsecured claims in the amount of $1,000,000 (ii) a hypothetical creditor holding various types of Convenience Claims in the amount of $50,000. All of the assumptions underlying the estimates in Appendix C apply equally to Appendix P, and are incorporated by reference. Refer to Appendix C, "Estimated Assets, Claims and Distributions," for additional information regarding these assumptions.

In addition, the tables below reflect the estimated number of Claims in each Class. It should also be noted that these estimates include Claims filed by agents or fiduciaries on behalf of syndicates, bondholders, and other similarly situated Creditors; therefore, these estimates may underrepresent the number of Creditors ultimately entitled to receive distributions under the Plan, to the extent applicable.

B. Variance

The Debtors have prepared the estimated calculation of Plan distributions based on certain assumptions that they believe are reasonable under the circumstances. These assumptions are described below. The calculations have not been compiled or examined by independent accountants. The Debtors make no representations regarding the accuracy of the calculations or any ability to achieve forecasted results. Many of the assumptions underlying the calculations are subject to significant uncertainties. Inevitably, some assumptions will not materialize, and unanticipated events and circumstances may affect the ultimate financial results. **Therefore, the actual results**

achieved may vary from these estimated calculations, and the variations may be material. In evaluating the Plan, Creditors are urged to examine carefully all of the assumptions underlying the estimated distributions.

The values set forth in this table are estimates. As such the Debtors make no guarantees regarding actual distributions. However, the values set forth for Allowed Convenience Claims accurately reflect distributions that will be made. The number of Claims shown are estimates only and may differ from the number of Claims entitled to vote in each Class. Actual values, claims, and recoveries may differ materially from these estimates.

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

C. Assumptions

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

1. To determine the number and amount of Claims that would qualify as Allowed Convenience Claims or Allowed General Unsecured Claims, the Debtors relied upon internal Claims data, estimated by using a combination of the Enron Companies' books and records, scheduled claims, filed Claims, and professional judgment. Such estimates are subject to change and any such changes could have a material effect on Creditor recoveries. The estimates assume that no unliquidated claims will ultimately reside in the Convenience Class. In addition, the estimates assume that no Allowed Convenience Claims will in or out of the Class.

2. Estimated stock share counts and values are based on the assumptions included in the Disclosure Statement regarding the valuation of PGE, CrossCountry, and Prisma. Refer to Section XIV., "Risk Factors and Other Factors to be Considered," as well as Section VIII., "Portland General Electric Company," Section IX, "Cross Country Energy Corp.," and Section X, "Prisma Energy International Inc.," for additional information regarding the risks attendant with these entities and the industries in which they are involved.

3. Except for the stock shares to be distributed from PGE, CrossCountry, and Prisma, it is assumed that all other assets will be converted to Cash.

4. The estimated total Cash available for distribution was reduced as necessary to satisfy Administrative, Secured, Priority, and Convenience Class Claims.

5. In accordance with the Plan, any holder of an Allowed General Unsecured Claim against ENA, EPMI, EGLI, EGM, EIM, ENGMC, ENA Upstream, ECTRIC, and ERAC may elect to receive such holder's Pro Rata Share of One Hundred Twenty-Five Million Dollars ($125,000,000.00) in lieu of all or a portion of the Plan Securities to which such holder is otherwise entitled to receive pursuant to the Plan. For purposes of Appendix P, it is assumed that all Creditors eligible for this option will elect to take it. Refer to Section VI.F.3., "Election to Receive Additional Cash Distributions, in Lieu of Partial Plan Securities," for additional information regarding this option.

6. In accordance with the Plan, pursuant to the compromise and settlement set forth in the Disclosure Statement and in the TOPRS Stipulation, each holder of TOPRS may elect to receive additional distributions of Cash in lieu of distributions of CrossCountry Common Stock, PGE Common Stock, and Prisma Common Stock to which such holder is entitled to receive derivatively on account of the Allowed ETS Debenture Claims held by EPF I and EPF II. For purposes of Appendix P, it is assumed that all holders of TOPRS will fully exercise this option. Refer to Section VI.F.8., "Election of TOPRS Holders to Receive Additional Cash Distributions in Lieu of Partial Plan Securities," for additional information regarding this option.

7. Regarding the Litigation Trust Shares and Special Litigation Trust Shares shown in Appendix P's Table of General Unsecured Claim Recoveries, allocations are based on the total estimated Claims payable to third parties, excluding those Claims not participating in the distribution of the litigation trusts. The allocations assume recovery of a Pro Rata Share of twelve million (12,000,000) Litigation Trust Interests and twelve million (12,000,000) Special Litigation Trust Interests based on a one million ($1,000,000) claim.

8. The estimated number of Claims in each Class include Claims filed by agents or fiduciaries on behalf of syndicates, bondholders, and other similarly situated Creditors; therefore, these estimates may underrepresent the number of Creditors ultimately entitled to receive distributions under the Plan, to the extent applicable.

9. The estimated recoveries in this Appendix assume that all Classes of Allowed Enron Guaranty Claims vote to accept the Plan, thereby entitling them to a higher recovery under the Plan. Refer to Section VI.I., "Provisions for Treatment of Enron Guaranty Claims (Class 185)," for additional information regarding the treatment of such claims.

D. Schedules of Estimated Recoveries

APPENDIX P: TABLE OF GENERAL UNSECURED CLAIM RECOVERIES

			Estimated Components of Distribution on Hypothetical $1,000,000 Claim											
Debtor Name	Claim Class	Estimated Plan Recovery %	Cash	PGE Shares #	PGE Shares $	Prisma Shares #	Prisma Shares $	Cross Country Shares #	Cross Country Shares $	Lit Trust Shares #	Special Lit Trust Shares #	Total Estimated $ Value	Estimated Claim Counts
Enron Metals & Commodity Corp.	3	30.8%	$ 203,994	1,807	$ 36,954	1,156	$ 23,566	2,168	$ 43,084	252	252	$ 307,599	50-100
Enron Corp.	4	17.2%	$ 108,887	1,102	$ 22,528	705	$ 14,366	1,322	$ 26,265	252	252	$ 172,046	2000-2200
Enron North America	5	19.8%	$ 138,607	1,038	$ 21,235	664	$ 13,542	1,246	$ 24,758	252	252	$ 198,143	1000-1200
Enron Power Marketing, Inc.	6	22.6%	$ 158,357	1,186	$ 24,261	759	$ 15,472	1,424	$ 28,286	252	252	$ 226,375	150-200
PBOG Corp.	7	75.6%	$ 501,400	4,442	$ 90,831	2,841	$ 57,924	5,330	$ 105,898	252	252	$ 756,053	5 -- 15
Smith Street Land Company	8	13.3%	$ 87,953	779	$ 15,933	498	$ 10,161	935	$ 18,576	252	252	$ 132,623	10 -- 20
Enron Broadband Services, Inc.	9	12.1%	$ 80,405	712	$ 14,566	456	$ 9,289	855	$ 16,982	252	252	$ 121,241	150-200
Enron Energy Services Operations, Inc.	10	16.1%	$ 106,646	945	$ 19,319	604	$ 12,320	1,134	$ 22,524	252	252	$ 160,810	200-250
Enron Energy Marketing Corp.	11	24.0%	$ 159,271	1,411	$ 28,853	902	$ 18,400	1,693	$ 33,639	252	252	$ 240,163	50-100
Enron Energy Services, Inc.	12	19.6%	$ 130,304	1,154	$ 23,605	738	$ 15,053	1,385	$ 27,521	252	252	$ 196,483	250-300
Enron Energy Services LLC	13	22.6%	$ 149,802	1,327	$ 27,137	849	$ 17,306	1,592	$ 31,639	252	252	$ 225,884	15-25
Enron Transportation Services Company	14	75.7%	$ 757,166	NA	NA	NA	NA	NA	NA	NA	NA	$ 757,166	15-25
BAM Lease Company	15	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	10 -- 20
ENA Asset Holding L. P.	16	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5-- 15
Enron Gas Liquids, Inc.	17	11.2%	$ 78,434	588	$ 12,016	376	$ 7,663	705	$ 14,010	252	252	$ 112,123	50-100
Enron Global Markets LLC	18	5.7%	$ 39,989	300	$ 6,127	192	$ 3,907	359	$ 7,143	252	252	$ 57,166	35-45
Enron Net Works LLC	19	14.9%	$ 98,902	876	$ 17,917	560	$ 11,426	1,051	$ 20,889	252	252	$ 149,133	100-150
Enron Industrial Markets LLC	20	5.7%	$ 39,989	300	$ 6,127	192	$ 3,907	359	$ 7,143	252	252	$ 57,166	20-30
Operational Energy Corp.	21	15.0%	$ 99,570	882	$ 18,037	564	$ 11,503	1,058	$ 21,030	252	252	$ 150,140	15-25
Enron Engineering & Construction Company	22	17.1%	$ 113,726	1,007	$ 20,602	644	$ 13,138	1,209	$ 24,019	252	252	$ 171,486	30-40
Enron Engineering & Operational Services Compan	23	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Garden State Paper Company, LLC	24	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	100-150
Palm Beach Development Company LLC	25	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Tenant Services, Inc.	26	15.8%	$ 104,868	929	$ 18,997	594	$ 12,115	1,115	$ 22,149	252	252	$ 158,129	5 -- 15
Enron Energy Information Solutions, Inc.	27	17.7%	$ 117,303	1,039	$ 21,250	665	$ 13,551	1,247	$ 24,775	252	252	$ 176,880	5 -- 15
EESO Merchant Investments, Inc.	28	47.1%	$ 312,453	2,768	$ 56,602	1,770	$ 36,096	3,321	$ 65,992	252	252	$ 471,142	5 -- 15
Enron Federal Solutions, Inc.	29	11.8%	$ 78,305	694	$ 14,185	444	$ 9,046	832	$ 16,538	252	252	$ 118,074	5 -- 15
Enron Freight Markets Corp.	30	21.3%	$ 141,076	1,250	$ 25,556	799	$ 16,298	1,500	$ 29,796	252	252	$ 212,726	10 -- 20
Enron Broadband Services LP	31	8.9%	$ 58,908	522	$ 10,671	334	$ 6,805	626	$ 12,442	252	252	$ 88,826	15-25
Enron Energy Services North America, Inc.	32	12.5%	$ 82,915	734	$ 15,020	470	$ 9,579	881	$ 17,512	252	252	$ 125,026	50-100
Enron LNG Marketing LLC	33	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	5 -- 15
Calypso Pipeline LLC	34	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	10 -- 20
Enron Global LNG LLC	35	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	5 -- 15
Enron International Fuel Management Company	36	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Enron Natural Gas Marketing Corp.	37	23.6%	$ 165,384	1,239	$ 25,338	792	$ 16,158	1,487	$ 29,541	252	252	$ 236,420	15-25
ENA Upstream Company LLC	38	5.8%	$ 40,747	305	$ 6,243	195	$ 3,981	366	$ 7,278	252	252	$ 58,249	50-100
Enron Liquid Fuels, Inc.	39	10.1%	$ 66,824	592	$ 12,106	379	$ 7,720	710	$ 14,114	252	252	$ 100,764	30-40
Enron LNG Shipping Company	40	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Enron Pipeline Services Company	41	7.6%	$ 50,106	444	$ 9,077	284	$ 5,789	533	$ 10,583	252	252	$ 75,555	45-55
Enron Capital & Trade Resources International Corp	42	25.6%	$ 178,926	1,340	$ 27,412	857	$ 17,481	1,608	$ 31,960	252	252	$ 255,779	150-200
Enron Communications Leasing Corp.	43	19.2%	$ 127,574	1,130	$ 23,111	723	$ 14,738	1,356	$ 26,944	252	252	$ 192,367	10 -- 20
Enron Wind Corp.	44	See Recovery Under EREC V											
Enron Wind Systems, Inc.	45	See Recovery Under EREC I											
Enron Wind Energy Systems Corp.	46	See Recovery Under EREC III											
Enron Wind Maintenance Corp	47	See Recovery Under EREC IV											
Enron Wind Constructors Corp.	48	See Recovery Under EREC II											
EREC Subsidiary I, LLC	49	45.5%	$ 302,023	2,675	$ 54,713	1,711	$ 34,891	3,210	$ 63,789	252	252	$ 455,415	30-50
EREC Subsidiary II, LLC	50	34.8%	$ 230,503	2,042	$ 41,757	1,306	$ 26,629	2,450	$ 48,683	252	252	$ 347,571	15-35
EREC Subsidiary III, LLC	51	62.1%	$ 411,738	3,647	$ 74,588	2,333	$ 47,566	4,376	$ 86,961	252	252	$ 620,853	15-35
EREC Subsidiary IV, LLC	52	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	15-35
EREC Subsidiary V, LLC	53	40.9%	$ 271,485	2,405	$ 49,181	1,538	$ 31,363	2,886	$ 57,339	252	252	$ 409,368	40--60
Intratex Gas Company	54	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	10 --20
Enron Processing Properties, Inc.	55	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Enron Methanol Company	56	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	15-25
Enron Ventures Corp.	57	14.7%	$ 97,242	861	$ 17,616	551	$ 11,234	1,034	$ 20,538	252	252	$ 146,630	5 -- 15
Enron Mauritius Company	58	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	15-25
Enron India Holdings Ltd	59	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	10 --20
Offshore Power Production C. V.	60	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	10 --20
New Energy Trading Company	61	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
EES Service Holdings, Inc.	62	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Enron Wind Development Corp.	63	75.3%	$ 499,320	4,423	$ 90,454	2,829	$ 57,684	5,307	$ 105,459	252	252	$ 752,916	10 --20
ZWHC LLC	64	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Zond Pacific, Inc.	65	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Enron Reserve Acquisition Corp.	66	22.8%	$ 159,459	1,195	$ 24,430	764	$ 15,579	1,433	$ 28,482	252	252	$ 227,951	15-25
National Energy Production Corporation	67	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	100-150
Enron Power & Industrial Construction Company	68	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	20-30
NEPCO Power Procurement Company	69	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	20-30
NEPCO Services International, Inc.	70	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
San Juan Gas Company, Inc.	71	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	15-25
EBF LLC	72	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	5 -- 15
Zond Minnesota Construction Company LLC	73	7.3%	$ 48,511	430	$ 8,788	275	$ 5,604	516	$ 10,246	252	252	$ 73,150	0-10
Enron Fuels International Inc.	74	20.5%	$ 136,137	1,206	$ 24,662	771	$ 15,727	1,447	$ 28,753	252	252	$ 205,278	5 -- 15
E Power Holdings Corp.	75	46.4%	$ 307,388	2,723	$ 55,685	1,742	$ 35,511	3,267	$ 64,922	252	252	$ 463,505	5 -- 15
EFS Construction Management Services, Inc.	76	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	25-35
Enron Management, Inc.	77	11.6%	$ 77,083	683	$ 13,964	437	$ 8,905	819	$ 16,280	252	252	$ 116,232	10 -- 20
Enron Expat Services, Inc.	78	23.6%	$ 156,661	1,388	$ 28,380	888	$ 18,098	1,665	$ 33,088	252	252	$ 236,227	5 -- 15
Artemis Associates LLC	79	17.7%	$ 117,685	1,043	$ 21,319	667	$ 13,596	1,251	$ 24,856	252	252	$ 177,456	5 -- 15
Clinton Energy Management Services, Inc.	80	20.7%	$ 137,359	1,217	$ 24,883	778	$ 15,868	1,460	$ 29,011	252	252	$ 207,121	10 -- 20
LINGTEC Constructors LP	81	11.0%	$ 72,638	643	$ 13,159	412	$ 8,391	772	$ 15,341	252	252	$ 109,530	5 -- 15
EGS New Ventures Corp.	82	7.0%	$ 46,182	409	$ 8,366	262	$ 5,335	491	$ 9,754	252	252	$ 69,636	5 -- 15
Louisiana Gas Marketing Company	83	8.7%	$ 57,953	513	$ 10,498	328	$ 6,695	616	$ 12,240	252	252	$ 87,387	5 -- 15
Louisiana Resources Company	84	15.9%	$ 105,742	937	$ 19,156	599	$ 12,216	1,124	$ 22,333	252	252	$ 159,446	0-10
LGMI, Inc.	85	13.5%	$ 89,301	791	$ 16,177	506	$ 10,317	949	$ 18,861	252	252	$ 134,656	5 -- 15
LRCI, Inc.	86	15.2%	$ 100,850	893	$ 18,269	571	$ 11,651	1,072	$ 21,300	252	252	$ 152,070	0-10
Enron Communications Group, Inc.	87	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
EnRock Management LLC	88	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
ECI-Texas LP	89	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
EnRock LP	90	44.4%	$ 294,410	2,608	$ 53,334	1,668	$ 34,012	3,129	$ 62,181	252	252	$ 443,937	0-10
ECI-Nevada Corp	91	23.6%	$ 156,746	1,389	$ 28,395	888	$ 18,108	1,666	$ 33,106	252	252	$ 236,355	0-10
Enron Alligator Alley Pipeline Company	92	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Enron Wind Storm Lake I LLC	93	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
ECT Merchant Investments Corp.	94	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	10 -- 20
EnronOnline, LLC	95	16.5%	$ 109,585	971	$ 19,852	621	$ 12,660	1,165	$ 23,145	252	252	$ 165,242	0-10
St Charles Development Company LLC	96	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Calcasieu Development Company, LLC	97	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Calvert City Power I, LLC	98	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Enron ACS, Inc.	99	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
LOA, Inc.	100	39.8%	$ 263,946	2,338	$ 47,815	1,495	$ 30,492	2,806	$ 55,747	252	252	$ 398,000	0-10
Enron India LLC	101	6.9%	$ 45,973	407	$ 8,328	260	$ 5,311	489	$ 9,710	252	252	$ 69,322	5 -- 15
Enron International Inc	102	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	10 -- 20
Enron International Holdings Corp	103	11.8%	$ 78,111	692	$ 14,150	443	$ 9,024	830	$ 16,497	252	252	$ 117,783	0-10
Enron Middle East, LLC	104	7.5%	$ 49,903	442	$ 9,040	283	$ 5,765	530	$ 10,540	252	252	$ 75,248	5 -- 15
Enron WarpSpeed Services, Inc.	105	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Modulus Technologies, Inc.	106	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10

			Estimated Components of Distribution on Hypothetical $1,000,000 Claim											
Debtor Name	Claim Class	Estimated Plan Recovery %	Cash	PGE Shares #	PGE Shares $	Prisma Shares #	Prisma Shares $	Cross Country Shares #	Cross Country Shares $	Lit Trust Shares #	Special Lit Trust Shares #	Total Estimated $ Value	Estimated Claim Counts
Enron Telecommunications, Inc.	107	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
DataSystems Group, Inc.	108	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Risk Management & Trading Corp.	109	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	30-40
Omicron Enterprises, Inc.	110	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
EFS I, Inc.	111	54.9%	$ 364,086	3,225	$ 65,956	2,063	$ 42,061	3,870	$ 76,897	252	252	$ 549,000	0-10
EFS II, Inc.	112	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
EFS III, Inc.	113	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
EFS V, Inc.	114	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
EFS VI, LP	115	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
EFS VII, Inc.	116	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
EFS IX, Inc.	117	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
EFS X, Inc.	118	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
EFS XI, Inc.	119	5.9%	$ 39,041	346	$ 7,072	221	$ 4,510	415	$ 8,246	252	252	$ 58,870	10 -- 20
EFS XII, Inc.	120	9.4%	$ 62,564	554	$ 11,334	354	$ 7,228	665	$ 13,214	252	252	$ 94,339	0-10
EFS XV, Inc.	121	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
EFS XVII, Inc.	122	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Jovinole Associates	123	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
EFS Holdings, Inc.	124	18.5%	$ 122,560	1,086	$ 22,202	694	$ 14,159	1,303	$ 25,885	252	252	$ 184,807	0-10
Enron Operations Services Corp.	125	21.7%	$ 143,970	1,275	$ 26,081	816	$ 16,632	1,530	$ 30,407	252	252	$ 217,090	5 -- 15
Green Power Partners I, LLC	126	48.4%	$ 321,049	2,844	$ 58,159	1,819	$ 37,089	3,413	$ 67,807	252	252	$ 484,105	5 -- 15
TLS Investors, LLC	127	24.3%	$ 161,103	1,427	$ 29,184	913	$ 18,611	1,712	$ 34,026	252	252	$ 242,924	0-10
ECT Securities Limited Partnership	128	9.6%	$ 63,654	564	$ 11,531	361	$ 7,354	677	$ 13,444	252	252	$ 95,983	0-10
ECT Securities LP Corp.	129	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
ECT Securities GP Corp.	130	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
KUCC Cleburne, LLC	131	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Enron International Asset Management Corp	132	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Brazil Power Holdings XI, Ltd	133	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Enron Holding Company, LLC	134	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Development Management, Ltd	135	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron International Korea Holdings Corp.	136	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Caribe VI Holdings, Ltd.	137	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Enron International Asia Corp	138	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Brazil Power Investments XI, Ltd	139	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Paulista Electrical Distribution, LLC	140	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Enron Pipeline Construction Services Company	141	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Pipeline Services Company	142	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Enron Trailblazer Pipeline Company	143	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Liquid Services Corp.	144	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Machine and Mechanical Services, Inc.	145	8.1%	$ 53,421	473	$ 9,678	303	$ 6,172	568	$ 11,283	252	252	$ 80,553	0-10
Enron Commercial Finance Ltd	146	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Permian Gathering, Inc.	147	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Transwestern Gathering Company	148	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Gathering Company	149	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
EGP Fuels Company	150	5.8%	$ 38,519	341	$ 6,978	218	$ 4,450	409	$ 8,135	252	252	$ 58,082	0-10
Enron Asset Management Resources, Inc.	151	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Enron Brazil Power Holdings I, Ltd.	152	21.8%	$ 144,870	1,283	$ 26,244	821	$ 16,736	1,540	$ 30,597	252	252	$ 218,448	5 -- 15
Enron do Brazil Holdings Ltd.	153	11.9%	$ 79,060	700	$ 14,322	448	$ 9,133	840	$ 16,698	252	252	$ 119,214	5 -- 15
Enron Wind Storm Lake II LLC	154	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	5 -- 15
Enron Renewable Energy Corp.	155	9.4%	$ 62,558	554	$ 11,333	354	$ 7,227	665	$ 13,213	252	252	$ 94,330	0-10
Enron Acquisition III Corp.	156	21.0%	$ 138,939	1,231	$ 25,169	787	$ 16,051	1,477	$ 29,345	252	252	$ 209,504	0-10
Enron Wind Lake Benton, LLC	157	27.4%	$ 181,599	1,609	$ 32,897	1,029	$ 20,979	1,930	$ 38,355	252	252	$ 273,830	0-10
Superior Construction Company	158	19.7%	$ 130,490	1,156	$ 23,639	739	$ 15,075	1,387	$ 27,560	252	252	$ 196,764	5 -- 15
EFS IV, Inc.	159	27.2%	$ 180,672	1,600	$ 32,730	1,024	$ 20,872	1,920	$ 38,159	252	252	$ 272,433	20-30
EFS VIII, Inc.	160	42.8%	$ 283,962	2,515	$ 51,441	1,609	$ 32,805	3,018	$ 59,974	252	252	$ 428,181	50-100
EFS XIII, Inc.	161	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	5 -- 15
Enron Credit, Inc.	162	9.7%	$ 64,099	568	$ 11,612	363	$ 7,405	681	$ 13,538	252	252	$ 96,653	0-10
Enron Power Corp.	163	31.2%	$ 207,195	1,835	$ 37,534	1,174	$ 23,936	2,202	$ 43,761	252	252	$ 312,426	5 -- 15
Richmond Power Enterprise, LP	164	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
ECT Strategic Value Corp.	165	12.7%	$ 84,260	746	$ 15,264	477	$ 9,734	896	$ 17,796	252	252	$ 127,055	0-10
Enron Development Funding, Ltd.	166	20.1%	$ 133,129	1,179	$ 24,117	754	$ 15,380	1,415	$ 28,118	252	252	$ 200,744	25-35
Atlantic Commercial Finance, Inc.	167	13.6%	$ 90,038	798	$ 16,311	510	$ 10,402	957	$ 19,016	252	252	$ 135,766	15-25
The Protane Corporation	168	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	5 -- 15
Enron Asia Pacific/ Africa/ China LLC	169	33.0%	$ 219,011	1,940	$ 39,675	1,241	$ 25,301	2,328	$ 46,256	252	252	$ 330,243	10 -- 20
Enron Development Corp.	170	17.6%	$ 116,404	1,031	$ 21,087	660	$ 13,448	1,237	$ 24,585	252	252	$ 175,523	5 -- 15
ET Power 3 LLC	171	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Nowa Sarzyna Holding, B.V.	172	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron South America LLC	173	25.7%	$ 170,734	1,512	$ 30,929	967	$ 19,724	1,815	$ 36,060	252	252	$ 257,448	15-25
Enron Global Power & Pipelines, LLC	174	56.2%	$ 372,669	3,301	$ 67,511	2,111	$ 43,053	3,961	$ 78,710	252	252	$ 561,942	0-10
Cabazon Power Partners, LLC	175	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Cabazon Holdings, LLC	176	75.7%	$ 502,138	4,448	$ 90,964	2,845	$ 58,009	5,337	$ 106,054	252	252	$ 757,166	0-10
Enron Caribbean Basin LLC	177	16.4%	$ 108,592	962	$ 19,672	615	$ 12,545	1,154	$ 22,935	252	252	$ 163,744	15-25
Victory Garden Power Partners I LLC	178	5.7%	$ 37,911	336	$ 6,868	215	$ 4,380	403	$ 8,007	252	252	$ 57,166	0-10
Oswego CoGen Company, LLC	179	8.4%	$ 55,819	494	$ 10,112	316	$ 6,448	593	$ 11,789	252	252	$ 84,168	0-10
Enron Equipment Procurement Company	180	19.0%	$ 125,912	1,115	$ 22,810	713	$ 14,546	1,338	$ 26,593	252	252	$ 189,861	0-10
Portland General Holdings, Inc.	181	54.8%	$ 548,016	NA	NA	NA	NA	NA	NA	NA	NA	$ 548,016	0-10
Portland Transition Company, Inc.	182	0.0%	$ -	NA	NA	NA	NA	NA	NA	NA	NA	$ -	0-10
Enron Corp. Subordinated claims	183	0.0%	$ -	0	$ -	0	$ -	0	$ -	-	-	$ -	0-10
Enron Corp. TOPrS Subordinated claims	184	0.0%	$ -	0	$ -	0	$ -	0	$ -	-	-	$ -	0-10
Enron Corp. Guaranty	185	14.3%	$ 95,142	843	$ 17,235	539	$ 10,991	1,011	$ 20,095	NA	NA	$ 143,463	0-10
Enron Wind Company Guaranty	186	38.1%	$ 252,530	2,237	$ 45,747	1,431	$ 29,173	2,684	$ 53,336	NA	NA	$ 380,786	0-10
Enron North America Guaranty	187	17.0%	$ 112,449	996	$ 20,371	637	$ 12,991	1,195	$ 23,750	NA	NA	$ 169,560	0-10
American Commercial Finance, Inc. Guaranty	188	10.7%	$ 71,082	630	$ 12,877	403	$ 8,212	756	$ 15,013	NA	NA	$ 107,183	0-10
Enron Power Corp. Guaranty	189	28.4%	$ 188,239	1,667	$ 34,100	1,067	$ 21,746	2,001	$ 39,757	NA	NA	$ 283,843	0-10