Appendix B: List of Debtors, Tax ID Numbers, Case Numbers, and Petition Dates

Appendix B: List of Debtors, Tax ID Numbers, Case Numbers, and Petition Dates

	Entity	Tax / Federal ID Number	Case Number	Date and Time Petition Filed
1.	Enron Metals & Commodity Corp.	13-3910153	01-16033	12/2/01 4:28 am
2.	Enron Corp.	47-0255140	01-16034	12/2/01 4:56 am
3.	Enron North America Corp.	76-0318139	01-16035	12/2/01 5:07 am
4.	Enron Power Marketing, Inc.	76-0413675	01-16036	12/2/01 5:22 am
5.	PBOG Corp.	76-0698198	01-16037	12/2/01 5:32 am
6.	Smith Street Land Company	76-0348670	01-16038	12/2/01 5:40 am
7.	Enron Broadband Services, Inc.	93-1205987	01-16039	12/2/01 5:51 am
8.	Enron Energy Services Operations, Inc.	76-0551327	01-16040	12/2/01 6:02 am
9.	Enron Energy Marketing Corp.	94-3240290	01-16041	12/2/01 6:14 am
10.	Enron Energy Services, Inc.	76-0551325	01-16042	12/2/01 6:23 am
11.	Enron Energy Services, LLC	52-2074178	01-16043	12/2/01 6:40 am
12.	Enron Transportation Services Company	76-0323922	01-16044	12/2/01 6:50 am
13.	BAM Leasing Company (correct legal entity BAM Lease Company)	76-0673771	01-16045	12/2/01 7:03 am
14.	ENA Asset Holdings L.P.	76-0629563	01-16046	12/2/01 7:13 am
15.	Enron Gas Liquids, Inc.	76-0193183	01-16048	12/3/01 4:08 am
16.	Enron Global Markets LLC	*47-0255140*[1]	01-16076	12/4/01 11:00 pm
17.	Enron Net Works LLC	76-0255140[2]	01-16078	12/4/01 11:21 pm
18.	Enron Industrial Markets LLC	76-0255140[3]	01-16080	12/4/01 11:33 pm
19.	Operational Energy Corp.	95-4168461	01-16109	12/6/01 11:19 pm
20.	Enron Engineering & Construction Company	76-0172740	01-16110	12/6/01 11:26 pm
21.	Enron Engineering & Operational Services Company	52-2328736	01-16111	12/6/01 11:32 pm
22.	Garden State Paper Company, LLC	76-0684706[4]	01-16280	12/17/01 4:08 pm

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[1] *Enron Corp.'s ID - treated as a division of its single member owner for FIT purposes*

[2] *Enron Corp.'s ID - treated as a division of its single member owner for FIT purposes*

[3] *Enron Corp.'s ID - treated as a division of its single member owner for FIT purposes*

[4] *Sundance Industrial Partners, L.P.'s ID – Treated as a division of its single member owner for FIT purposes*

	Entity	Tax / Federal ID Number	Case Number	Date and Time Petition Filed
23.	Palm Beach Development Company, L.L.C.	*76-0318139*[5]	01-16319	12/18/01 7:18 pm
24.	Tenant Services, Inc.	52-2205414	01-16428	12/20/01 11:43 pm
25.	Enron Energy Information Solutions, Inc.	25-1642266	01-16429	12/21/01 12:19 am
26.	EESO Merchant Investments, Inc.	52-2310215	01-16430	12/21/01 12:50 am
27.	Enron Federal Solutions, Inc.	76-0571895	01-16431	12/21/01 1:04 am
28.	Enron Freight Markets Corp.	36-4308789	01-16467	12/21/01 11:13 pm
29.	Enron Broadband Services, L.P.	93-1311605	01-16483	12/24/01 2:16 pm
30.	Enron Energy Services North America, Inc.	94-2331224	02-10007	01/02/02 6.45 pm
31.	Enron LNG Marketing LLC	51-0406201[6]	02-10038	01/04/02 6:36 pm
32.	Calypso Pipeline, LLC	*76--0486649*[7]	02-10059	01/07/02 9:07 pm
33.	Enron Global LNG LLC	*76--0486649*[8]	02-10060	01/07/02 9:09 pm
34.	Enron International Fuel Management Company	76-0616051	02-10061	01/07/02 9:16 pm
35.	Enron Natural Gas Marketing Corp.	76-0481290	02-10132	01/11/02 9:31 pm
36.	ENA Upstream Company LLC	76-0318139[9]	02-10232	01/17/02 4:28 pm
37.	Enron Liquid Fuels, Inc.	76-0387023	02-10252	01/18/02 7:30 pm
38.	Enron LNG Shipping Company	none[10]	02-10346	01/24/02 8:52 pm
39.	Enron Property & Services Corp.	76-0487744	02-10464	02/01/02 2:34 pm
40.	Enron Capital & Trade Resources International Corp.	76-0482792	02-10613	02/11/02 7:34 pm
41.	Enron Communications Leasing Corp.	76-0611232	02-10632	02/12/02 5:31 pm
42.	Enron Wind Corp.	77-0085374	02-10743	02/20/02 7:32 am
43.	Enron Wind Systems, Inc.	95-3595766	02-10747	02/20/02 8:08 am
44.	Enron Wind Energy Systems Corp.	77-0086291	02-10748	02/20/02 8:40 am
45.	Enron Wind Maintenance Corp.	77-0397106	02-10751	02/20/02 9:21 am
46.	Enron Wind Constructors Corp.	77-0102514	02-10755	02/20/02 9:54 am
47.	EREC Subsidiary I, LLC (Enron Wind Systems, LLC as of 4/19/02)	76-0514761[11]	02-10757	02/20/02 11:11 am
48.	EREC Subsidiary II, LLC (Enron Wind Constructors LLC as of 4/19/02)	76-0514761[11]	02-10760	02/20/02 12:21 pm
49.	EREC Subsidiary III, LLC (Enron Wind Energy Systems LLC as of 4/19/02)	76-0514761[11]	02-10761	02/20/02 1:26 pm
50.	EREC Subsidiary IV, LLC (Enron Wind Maintenance LLC as of 4/19/02)	76-0514761[11]	02-10764	02/20/02 2:00 pm

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5 *ENA's I.D. – treated as a division for FIT purposes*

6 *Treated as a partnership for tax purposes*

7 *same as parent Atlantic Commercial Finance Inc*

8 *same as parent Atlantic Commercial Finance Inc*

9 *ENA's ID - treated as a division for FIT purposes*

10 *This entity is a Cayman Islands company, and therefor, has no tax ID.*

11 EREC's ID-treated as a division of its single member owner for FIT purposes.

	Entity	Tax / Federal ID Number	Case Number	Date and Time Petition Filed
51.	EREC Subsidiary V, LLC (Enron Wind LLC as of 4/19/02)	76-0514761[11]	02-10766	02/20/02 2:38 pm
52.	Intratex Gas Company	74-1652491	02-10939	03/01/02 5:02 pm
53.	Enron Processing Properties, Inc.	76-0531858	02-11123	03/12/02 6:08 pm
54.	Enron Methanol Company	76-0266729	02-11239	03/18/02 4:18 pm
55.	Enron Ventures Corp.	76-0525820	02-11242	03/18/02 4:47 pm
56.	Enron Mauritius Company	none[12]	02-11267	03/19/02 6:00 pm
57.	Enron India Holdings Ltd.	none[13]	02-11268	03/19/02 6:18 pm
58.	Offshore Power Production C.V.	none[14]	02-11272	03/20/02 12:00 pm
59.	The New Energy Trading Company	76-0696361	02-11824	04/16/02 8:19 pm
60.	EES Service Holdings, Inc.	52-2343627	02-11884	04/18/02 5:54 pm
61.	Enron Wind Development LLC	76-0514751[11]	02-12104	05/01/02 7:15 pm
62.	ZWHC LLC	76-0514751[11]	02-12105	05/01/02 7:47 pm
63.	Zond Pacific, LLC	76-0514751[11]	02-12106	05/01/02 8:25 pm
64.	Enron Reserve Acquisition Corp.	76-0323755	02-12347	05/16/02 6:01 pm
65.	National Energy Production Corporation (EPC Estate Services, Inc. as of 9/18/02)	76-0540797	02-12398	05/20/02 1:35 pm
66.	Enron Power & Industrial Construction Company	52-2267528	02-12400	05/20/02 1:49 pm
67.	NEPCO Power Procurement Company	52-2310299	02-12402	05/20/02 2:00 pm
68.	NEPCO Services International, Inc.	52-2084929	02-12403	05/20/02 2:11 pm
69.	San Juan Gas Company, Inc.	76-0318139[15]	02-12902	06/12/02 0:58 am
70.	EBF LLC	76-0683335[16]	02-13702	07/31/02 5:50 pm
71.	Zond Minnesota Construction Company LLC	52-2061866	02-13723	08/01/02 6:09 pm
72.	Enron Fuels International, Inc.	76-0400036	02-14046	08/19/02 6:44 pm
73.	E Power Holdings Corp.	52-2209612	02-14632	09/20/02 7:37 pm
74.	EFS Construction Management Services, Inc.	52-2329005	02-14885	10/02/02 2:34 pm
75.	Enron Management, Inc.	76-0388554	02-14977	10/07/02 6:33 pm
76.	Enron Expat Services, Inc.	76-0324317	02-15716	11/14/02 4:41 pm
77.	Artemis Associates, LLC	76-0567413	02-16441	12/23/02 6:05 pm
78.	Clinton Energy Management Services, Inc.	31-1162118	02-16492	12/26/02 2:46 pm

12 *This entity is a Mauritius company, and therefor, has no tax ID.*

13 *This entity is a Cayman Islands company, and therefor, has no tax ID.*

14 *This entity is a Netherlands partnership, and therefor, has no tax ID*

15 *Puerto Rico Tax ID number*

16 ENA's I.D. – treated as a division for FIT purposes.

	Entity	Tax / Federal ID Number	Case Number	Date and Time Petition Filed
79.	LINGTEC Constructors L.P.	98-0203303	03-10106	01/09/03 3:27 pm
80.	EGS New Ventures Corp.	76-0397088	03-10673	02/05/03 1:58 pm
81.	Louisiana Gas Marketing Company	73-1099802	03-10676	02/05/03 2:57 pm
82.	Louisiana Resources Company	73-0966930	03-10678	02/05/03 3:46 pm
83.	LGMI, Inc.	73-1422277	03-10681	02/05/03 4:28 pm
84.	LRCI, Inc.	73-1422279	03-10682	02/05/03 5:09 pm
85.	Enron Communications Group, Inc.	91-1799114	03-11364	03/10/03 4:15 pm
86.	EnRock Management, LLC	91-1952830	03-11369	03/10/03 5:25 pm
87.	ECI-Texas, L.P.	91-1952832	03-11371	03/10/03 6:03 pm
88.	EnRock, L.P.	91-1952833	03-11373	03/10/03 6:41 pm
89.	ECI-Nevada Corp.	93-1262453	03-11374	03/10/03 7:05 pm
90.	Enron Alligator Alley Pipeline Company	76-0651700	03-12088	04/04/03 3:51 pm
91.	Enron Wind Storm Lake I LLC	76-0514751[11]	03-13151	05/16/03 4:17 pm
92.	ECT Merchant Investments Corp.	76-0599617	03-13154	05/16/03 4:41 pm
93.	EnronOnline, LLC	76-0255140[3]	03-13155	05/16/03 5:02 pm
94.	St. Charles Development Company, L.L.C.	76-0318139[16]	03-13156	05/16/03 5:20 pm
95.	Calcasieu Development Company, L.L.C.	76-0318139[16]	03-13157	05/16/03 5:35 pm
96.	Calvert City Power I, L.L.C.	76-0318139[16]	03-13158	05/16/03 6:17 pm
97.	Enron ACS, Inc.	76-0158608	03-13159	05/16/03 6:42 pm
98.	LOA, Inc.	76-0158609	03-13160	05/16/03 7:01 pm
99.	Enron India LLC	none	03-13234	05/19/03 7:40 pm
100.	Enron International Inc.	76-486649[17]	03-13235	05/19/03 8:03 pm
101.	Enron International Holdings Corp.	76-0395191	03-13236	05/19/03 8:12 pm
102.	Enron Middle East LLC	76-0486649[17]	03-13237	05/19/03 8:31 pm
103.	Enron WarpSpeed Services, Inc.	68-0378827	03-13238	05/19/03 8:43 pm
104.	Modulus Technologies, Inc.	76-0376050	03-13239	05/19/03 8:53 pm
105.	Enron Telecommunications, Inc.	93-1287862	03-13240	05/19/03 9:05 pm
106.	DataSystems Group, Inc.	76-0308086	03-13241	05/19/03 9:20 pm
107.	Risk Management & Trading Corp.	76-0539176	03-13259	05/20/03 12:57 pm
108.	Omicron Enterprises, Inc.	76-0567108	03-13446	05/29/03 3:49 pm
109.	EFS I, Inc.	25-1754253	03-13447	05/29/03 4:10 pm
110.	EFS II, Inc.	23-2116617	03-13451	05/29/03 4:42 pm
111.	EFS III, Inc.	22-3095720	03-13453	05/29/03 5:00 pm
112.	EFS V, Inc.	51-0363392	03-13454	05/29/03 5:19 pm
113.	EFS VI, Inc.	22-3310495	03-13457	05/29/03 5:39 pm
114.	EFS VII, Inc.	51-0363386	03-13459	05/29/03 5:55 pm
115.	EFS IX, Inc.	51-0363385	03-13460	05/29/03 6:41 pm
116.	EFS X, Inc.	54-1692585	03-13461	05/29/03 6:59 pm
117.	EFS XI, Inc.	54-1579059	03-13462	05/29/03 7:31 pm
118.	EFS XII, Inc.	54-1868064	03-13463	05/29/03 7:47 pm

[17] ACFI's ID – treated as a division of its single member owner for FIT purposes.

	Entity	Tax / Federal ID Number	Case Number	Date and Time Petition Filed
119.	EFS XV, Inc.	25-1644666	03-13465	05/29/03 8:00 pm
120.	EFS XVII, Inc.	51-0363387	03-13467	05/29/03 8:17 pm
121.	Jovinole Associates	25-1478670	03-13468	05/29/03 8:47 pm
122.	EFS Holdings, Inc.	25-1541640	03-13469	05/29/03 8:56 pm
123.	Enron Operations Services Corp.	76-0402581	03-13489	05/30/03 1:17 pm
124.	Green Power Partners I LLC	76-0514751[11]	03-13500	05/30/03 3:12 pm
125.	TLS Investors, L.L.C.	76-0599617[18]	03-13502	05/30/03 3:39 pm
126.	ECT Securities Limited Partnership	76-0577980	03-13644	06/05/03 6:52 pm
127.	ECT Securities LP Corp.	84-1470756	03-13647	06/05/03 7:05 pm
128.	ECT Securities GP Corp.	76-0577979	03-13649	06/05/03 7:21 pm
129.	KUCC Cleburne, LLC	76-0318139[16]	03-13862	06/13/03 4:51 pm
130.	Enron International Asset Management Corp.	76-0515860	03-13877	06/13/03 8:00 pm
131.	Enron Brazil Power Holdings XI Ltd.	98-0214759	03-13878	06/13/03 8:22 pm
132.	Enron Holding Company L.L.C.	76-0456367	03-13879	06/13/03 8:32 pm
133.	Enron Development Management Ltd.	none	03-13880	06/13/03 8:44 pm
134.	Enron International Korea Holdings Corp.	76-0602854	03-13881	06/13/03 8:54 pm
135.	Enron Caribe VI Holdings Ltd.	98-0197192	03-13882	06/13/03 9:42 pm
136.	Enron International Asia Corp.	76-0493058	03-13883	06/13/03 9:52 pm
137.	Enron Brazil Power Investments XI Ltd.	98-0214761	03-13884	06/13/03 10:04 pm
138.	Paulista Electrical Distribution, L.L.C.	52-2158993	03-13885	06/13/03 10:14 pm
139.	Enron Pipeline Construction Services Company	47-0624174	03-13915	06/16/03 4:48 pm
140.	Enron Pipeline Services Company	76-0656639	03-13918	06/16/03 5:07 pm
141.	Enron Trailblazer Pipeline Company	47-0624170	03-13919	06/16/03 5:22 pm
142.	Enron Liquid Services Corp.	76-0474342	03-13920	06/16/03 5:34 pm
143.	Enron Machine and Mechanical Services, Inc.	76-0588663	03-13926	06/16/03 5:49 pm
144.	Enron Commercial Finance Ltd.	none	03-13930	06/16/03 6:11 pm
145.	Enron Permian Gathering Inc.	76-0449256	03-13949	06/17/03 3:10 pm
146.	Transwestern Gathering Company	76-0452510	03-13950	06/17/03 3:25 pm
147.	Enron Gathering Company	76-0452510	03-13952	06/17/03 3:39 pm
148.	EGP Fuels Company	76-0387024	03-13953	06/17/03 3:56 pm
149.	Enron Asset Management Resources, Inc.	76-0659667	03-13957	06/17/03 4:18 pm
150.	Enron Brazil Power Holdings I Ltd.	98-0171153	3-14053	06/20/03 3:57 pm
151.	Enron do Brazil Holdings Ltd.	98-0202613	03-14054	06/20/03 4:12 pm
152.	Enron Wind Storm Lake II LLC	77-0397105	03-14065	06/20/03 6:45 pm
153.	Enron Renewable Energy Corp.	76-0514751	03-14067	06/20/03 7:00 pm
154.	Enron Acquisition III Corp.	76-0545239	03-14068	06/20/03 7:14 pm
155.	Enron Wind Lake Benton LLC	95-4654975	03-14069	06/20/03 7:29 pm

[18] ECTMI's ID – treated as a division for FIT purposes.

	Entity	Tax / Federal ID Number	Case Number	Date and Time Petition Filed
156.	Superior Construction Company	52-2086470	03-14070	06/20/03 7:41 pm
157.	EFS IV, Inc.	22-3091119	03-14126	06/20/03 4:57 pm
158.	EFS VIII, Inc.	25-1013720	03-14130	06/23/03 5:29 pm
159.	EFS XIII, Inc.	59-0711627	03-14131	06/23/03 6:14 pm
160.	Enron Credit Inc.	51-0407930	03-14175	06/25/03 7:38 pm
161.	Enron Power Corp.	76-0275808	03-14176	06/25/03 7:58 pm
162.	Richmond Power Enterprise, L.P.	76-0545245	03-14177	06/25/03 8:06 pm
163.	ECT Strategic Value Corp.	47-0681394	03-14178	06/25/03 8:18 pm
164.	Enron Development Funding Ltd.	none	03-14185	06/26/03 1:42 pm
165.	Atlantic Commercial Finance Inc.	76-0486649	03-14223	06/27/03 7:08 pm
166.	The Protane Corporation	34-0791662	03-14224	06/27/03 7:20 pm
167.	Enron Asia Pacific / Africa / China LLC	none	03-14225	06/27/03 7:33 pm
168.	Enron Development Corp.	76-0366259	03-14226	06/27/03 7:44 pm
169.	ET Power 3 LLC	none	03-14227	06/27/03 7:55 pm
170.	Nowa Sarzyna Holding B.V.	98-0218799	03-14228	06/27/03 8:11 pm
171.	Enron South America LLC	none	03-14229	06/27/03 8:21 pm
172.	Enron Global Power & Pipelines LLC	76-0456366	03-14230	06/27/03 8:32 pm
173.	Portland General Holdings, Inc.	93-0925597	03-14231	06/27/03 8:45 pm
174.	Portland Transition Company, Inc.	91-1824218	03-14232	06/27/03 9:12 pm
175.	Cabazon Power Partners LLC	77-0529370	03-14539	07/17/03 5:44 pm
176.	Cabazon Holdings LLC	none	03-14540	07/17/03 6:19 pm
177.	Enron Caribbean Basin LLC	82-0561983	03-14862	07/31/03 3:25 pm
178.	Victory Garden Power Partners I LLC	52-2235734	03-14871	07/31/03 6:00 pm
179.	Oswego Cogen Company, LLC	none	03-16566	10/20/03 6:58 pm
180.	Enron Equipment Procurement Company	76-0452511	03-16882	10/31/03 10:56 am