Appendix Q: Subordinated Claims

Appendix Q:

A. Introduction

The following Appendices reflect Claims that the Debtors have identified as contractually subordinated, Claims that the Debtors are seeking to subordinate through adversary or other proceedings and other potentially subordinated Claims. Appendix Q-1 sets forth Claims that the Debtors have identified as contractually subordinated or potential contractu. Appendices Q-2 and Q-3 set forth Claims that the Debtors are seeking or could potentially seek to subordinate pursuant to sections 510(b) and 510(c) of the Bankruptcy Code, respectively. Appendix Q-4 sets forth Claims that the Debtors have identified as potentially subordinated penalty claims.

As the Debtors continue their diligence efforts, the Debtors may identify additional Claims not reflected herein that they may seek to subordinate. Additionally, the Debtors may determine that the identified Claims may not be subject to subordination. Accordingly, the Debtors reserve the right to amend these Appendices. The Debtors also reserve the right to object to, or seek only partial subordination of, any of the Claims listed herein. As a result, certain Claims may either be disallowed by the Bankruptcy Court or partially subordinated. The Debtors make no representations regarding whether the Claim amounts represented herein will be allowed or subordinated, in whole or in part, by the Bankruptcy Court and therefore the amounts identified below are subject to change.

Refer to Appendix C, Section C. 39 for a description of the treatment of subordinated Claims under the Plan.

Appendix Q-1: Contractually Subordinated Claims

This Appendix lists Claims that the Debtors have preliminarily identified as contractually subordinated Claims. The following contractually subordinated Claims have been identified in Exhibit C to the Plan as an Allowed Enron Subordinated Claim.

Instrument/CUSIP or ISIN	Amount Outstanding as of the Initial Petition Date (unless otherwise noted)
6.75% Senior Subordinate Debentures due 07/01/05	$164,123,200
8.25% Senior Subordinate Debentures due 09/15/12	$104,563,109
7.75% Subordinated Debentures due 2016	$184,275,878
7.75% Subordinated Debentures due 2016, Series II	$138,218,479
Subordinated Guaranty of 7.75% Debentures due 2016	$29,483,978
Subordinated Guaranty of 7.75% Debentures due 2016	$29,483,978
Subordinated Guaranty of 7.75% Debentures due 2016 Series II	$22,118,048
Subordinated Guaranty of 7.75% Debentures due 2016 Series II	$22,118,048

The Debtors reviewed the Claims database and determined that the Claims listed below are subordinated pursuant to certain debt or preferred equity agreements. Some of these Claims were filed against "unknown" Debtors. For purposes of calculating recovery percentages, such Claims have been treated as if they were filed against ENE. The Debtors have not objected to certain of these Claims, but reserve the right to do so.

Refer to Appendix C, Section C. 39 for a description of the treatment of subordinated Claims under the Plan.

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
ALICE WILLIAMSON WHELESS FAMILY	1931000	ENRON CORP.
ANGLION F RONALD	679000	UNKNOWN
ARTHUR C. NICHOLS	2151100	ENRON CORP.
AUDREA HASSE IRA	2046800	UNKNOWN
BANK OF NEW YORK	1080400	ENRON CORP.
BERNER. MILDRED	546300	ENRON CORP.
BETTY JEAN RENTH TRUST	1716500	ENRON CORP.
BLATT MARILYN	766600	UNKNOWN
BONACCI, ROBERT E.	2073000	UNKNOWN
BRADLEY, DUNSTAN	2260500	ENRON CORP.
BRITTAIN, JAMES J.	2097600	ENRON CORP.
BRUCE, ERIC A.	1579300	UNKNOWN
BRUCE, ERIC A.	1579000	UNKNOWN
BRUCE, ERIC A. CUST FOR	2425200	ENRON CORP.
BUSCHER, MARTA S.	940200	ENRON CORP.
CAROLYN J. KRAFT	1900300	ENRON CORP.
CARSON, JAMES S. TTEE	574600	ENRON CORP.
CHARLES A. WEISS	1377700	ENRON CORP.
COHEN, CAROLYN TTEE- COHEN, BEN	2132400	ENRON CORP.
CRIVELLO, R.J.	701000	UNKNOWN
DAVIS BERT	2040800	UNKNOWN
DAVIS, PHILIP A. & MARTHA L.	1720500	ENRON CORP.
DC JACKSON & NORMA K. JACKSON	738900	UNKNOWN
DENNIS M. ROLF	2149600	ENRON CORP.
DOLINSKY ROSLYN & MERYL S.	576400	ENRON CORP.
DONALD OVERHOLT	632300	ENRON CORP.
DONALD SHEARER IRA	1833200	UNKNOWN
DONNELL C. FLOM	2132800	ENRON CORP.
EDWARD H. & ALICE 0. WARDELL	1608100	ENRON CORP.
EGGEN, ALVIN E.	775100	UNKNOWN
ESCOTT, CHARLOTTE	2192900	ENRON CORP.
ESTATE OF ELLIOTT CAGE, JR.	1047300	ENRON CORP.
FARRAGE, GEORGE J	2142900	ENRON CORP.
FELTHOUSEN, ROBERT	1985600	ENRON CORP.
FERGUSON, FRANK	2238900	ENRON CORP.
FRANCIS I-I. BRUNE (IRA>	2004700	ENRON CORP.
GLENN G. HALL	2023200	ENRON CORP.
HALL, CARLA L.	2023100	ENRON CORP.
HAYES, DONNA M.	1830400	ENRON CORP.
HELEN SOPER IRA	1959000	ENRON CORP.

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
HELEN SOPER TRUST	1958900	ENRON CORP.
HENDRICKS, THOMAS MATTHEW IRA	1704700	ENRON CORP.
HERRING, SHARON & ROGER L	2008800	UNKNOWN
HUTCHINSON C PETER	767400	ENRON CORP.
INEZ & DANIEL BEXTERMUELLER	711400	UNKNOWN
INGRID H. NICHOLS	2053200	ENRON CORP.
JOHN V. HUNTER	684400	UNKNOWN
JUDY R. BERKSHIRE (IRA)	679500	ENRON CORP.
KATZMAN, MICHAEL& MELISSA	1809500	UNKNOWN
KIRK D. ECKERT	1377400	ENRON CORP.
KOOPMANN, JAMES A. & DORIS M.	1576900	ENRON CORP.
KUEPER, BARBARA A.	1580100	ENRON CORP.
LEATRICE M. HALLEEN	2149900	ENRON CORP.
LEONARD TERRY	2004100	ENRON CORP.
LEWELLEN, ROBERT M.	520100	ENRON CORP.
LOPEZ, FAE JUDITH	2131200	ENRON CORP.
LOPEZ, MARIO W.	2128000	ENRON CORP.
MARGIE N. KENKEL	913000	ENRON CORP.
MARIE & GERALD T. BEQUETTE	1377800	ENRON CORP.
MARK BROWN-DONNA JORGENSEN BROWN	2110900	ENRON CORP.
MARTHA D. KUBITSCHEK	2052600	UNKNOWN
MATTLEY, DEE R.	1530500	ENRON CORP.
MENGEDOHT, DOROTHY	1705100	ENRON CORP.
MEREDITH SMITH	2098600	ENRON CORP.
MICHAEL & AVIGAIL KATZMAN	1809200	UNKNOWN
MICHAEL & JEFFREY KATZMAN	1809300	UNKNOWN
MICHELE O'KEEFE	1802100	ENRON CORP.
MILLS, JOHN C. & MARY JANE	553000	ENRON CORP.
MLPFS AS CUST. FBO IRRA	2291100	ENRON CORP.
MOCKEL OTTO B.	1782800	ENRON CORP.
MOLANDER JENNIE	2064500	UNKNOWN
NATIONAL CITY BANK	1379500	ENRON CORP.
NEUMANN, RUTH M.	752200	ENRON CORP.
OVERHOLT, DONALD	632200	ENRON CORP.
OVERHOLT, DONALD R.	632100	ENRON CORP.
PARISH, GERALD A.	1681500	ENRON CORP.
PASZKIEWIC, RALPH E.	2120800	ENRON CORP.
PAULINE A. DEMORY	1948100	UNKNOWN
PERRY, JAY C.	518300	UNKNOWN
PINS, THOMAS A., IRA	1577100	ENRONCORP.
PREGLER, DANIEL M &	1577700	ENRON CORP.
RACHEL KATZMAN	1809100	ENRON CORP.
RHEA, GLADYS	1849400	ENRON CORP.
ROSE M. BRUNE	2005300	ENRON CORP.
SAGE, HAROLD E.	1747100	ENRON CORP.
SCHMIDT, ELTON T.	2143500	ENRON CORP.
SEWELL, DOUGLAS, THOMAS & ANNE	2273500	UNKNOWN
SPRATT STEVE	1637100	ENRON CORP.
STAVER, DONALD J.	1901500	ENRON CORP.
STEPHEN C. METLER	2083400	ENRON CORP.
STRICKLAN, CHARLENE TTEE	806900	ENRON CORP.
STRICKLAN, JOHN E. CHARLENE R.	806800	ENRON CORP.
SYLVEST, W.R. BRONIS	2063300	UNKNOWN
TESSENDORF, SUSAN (IRA)	1746500	ENRON CORP.
THAYER, DORIS & RICHARD	2080000	UNKNOWN
TOULA N. BUESKING	913100	ENRON CORP.
VAIRA I ANGLIM	707400	UNKNOWN
VIGNA, LEROY H. & JUNE C.	601100	ENRON CORP.
WALTER ECKERT	1377600	ENRON CORP.
WARRN SOUNDER	2129400	ENRON CORP.
WILLIAM D. JEFFERSON	1376700	UNKNOWN
WIRTH, STEPHAHA	1557600	ENRON CORP.

Appendix Q-2: Claims Subordinated Under Section 510(b)

The Debtors have reviewed the Claims and the Debtors' books and records, and have determined that certain Claims are based on (i) the claimant's purported status as owner of shares of the Debtors' stock and (ii) alleged damages arising from the purchase or sale of securities. These Claims may be subject to subordination pursuant to section 510(b) of the Bankruptcy Code.

As of November 7, 2003, the Debtors have filed two omnibus objections seeking subordination of certain of the Claims listed herein. (Refer to Docket No. 12789 and Docket No. 14086 of the Chapter 11 Cases for further information regarding the Debtors' objections.) On November 7, 2003, the Bankruptcy Court entered an order subordinating 1,099 of these Claims. (Refer to Docket No. 14046 of the Chapter 11 Cases for information regarding the order.) The Debtors are seeking an order subordinating an additional 35 of these Claims. The hearing is currently scheduled on December 15, 2003.

The Debtors reserve the right to seek to subordinate any additional Claims pursuant to section 510(b) of the Bankrutpcy Code.

Appendix Q-3: Claims Subordinated Under Section 510(c)

This Appendix lists Claims that the Debtors have identified as potentially subordinated pursuant to section 510(c) of the Bankruptcy Code. Certain of the Claims listed below were filed by named defendants in the adversary complaint styled, *Enron Corp. and Enron North America Corp. v. Citigroup, Inc., et al.*, (Adv. No. 03-09266, U.S. Bankruptcy Court, Southern District of New York, Manhattan Division). Certain of the other Claims were filed by financial institutions on behalf of parties named in the aforementioned lawsuit. The Debtors have sought to have certain of these Claims subordinated and reserve the right to seek to have the remaining Claims subordinated. The Debtors also reserve the right to amend the aforementioned lawsuit to include additional parties as necessary.

Section 22.13(b) of the Plan provides that, in the event that a compromise and settlement of a Litigation Trust Claim or a Final Order with respect to a Litigation Trust Claim provides for a waiver, subordination or disallowance of a defendant's Claim or Claims against one or more of the Debtors, for purposes of computing amounts of distributions, (i) such Claim shall be deemed allowed in the amount determined by the Bankruptcy Court by Final Order, (ii) such defendant shall be deemed to have assigned such Claim or Claims and right to receive distributions in accordance with the Plan to the Litigation Trust; (iii) the Disbursing Agent shall make distributions with respect to such Allowed Claims to the Litigation Trust and (iv) such defendant shall not be entitled to receive distributions from the Litigation Trust on account thereof.

CLAIMANT NAME	CLAIMED DEBTOR
BANK OF NEW YORK. AS INDENTURE TRUSTEE	ENA
BANK OF NEW YORK, AS INDENTURE TRUSTEE	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC	ENRON CORP.
BARCLAYS BANK PLC, AS AGENT	ENRON CORP.
BESSON TRUST C/O WILMINGTON TRUST COMPANY, AS TRUSTEE	ENRON CORP.
BESSON TRUST C/O WILMINGTON TRUST COMPANY, AS TRUSTEE	ENA
BARCLAYS BANK PLC, AS ADMIN. AGENT	ENRON CORP.
CANADIAN IMPERIAL BANK OF COMMERCE	ENA
CANADIAN IMPERIAL BANK OF COMMERCE	ENRON CORP.
CANADIAN IMPERIAL BANK OF COMMERCE, AS AGENT	ENRON CORP.
CANADIAN IMPERIAL BANK OF COMMERCE, AS AGENT	ENA
CIBC INC.	ENRON CORP.
CIBC INC.	ENRON CORP.
CIBC INC.	ENRON CORP.
CIBC INC.	ENA
CIBCINC.	ENRONCORP.
CIBC WORLD MARKETS CORP.	ENRON CORP.
CIBC WORLD MARKETS CORP.	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CIBC WORLD MARKETS PLC	ENRON CORP.
CANADIAN IMPERIAL BANK OF COMMERCE	ENA
CANADIAN IMPERIAL BANK OF COMMERCE	ENRON CORP.
CITIBANK, N.A., AS COLLATERAL TRUSTEE	ENRON CORP.
CITIGROUP INC.	ENRON CORP.
CITIGROUP INC.	ENA

CLAIMANT NAME	CLAIMED DEBTOR
CITIBANK USA, N.A.	ENRON CORP.
CITIBANK USA, N.A.	ENRON CORP.
CITIBANK, N.A.	ENRON CORP.
CITIBANK, N.A.	ENRON CORP.
SALOMON SMITH BARNEY, INC.	ENRON CORP.
CITICORP VENDOR FINANCE INC.	ENRON CORP.
CITICORP VENDOR FINANCE INC.	ENRON CORP.
CITICORP VENDOR FINANCE INC., AS ASSIGNEE	ENRON CORP.
CITICORP VENDOR FINANCE INC., AS ASSIGNEE	ENRON CORP.
CITICORP VENDOR FINANCE INC., AS ASSIGNEE	ENRON CORP.
CITIGROUP INC.	ENA
CITIGROUP INC.	ENA
CITIGROUP INC.	ENA
CITIGROUP INC.	ENRON CORP.
CITIBANK, N.A., AS SECURITIES INTERMEDIARY	ENRON CORP.
CITIBANK, N.A.	ENRON CORP.
CITIBANK, N.A.	ENA
CITIBANK, N.A.	ENRON CORP.
CITIBANK, N.A.	ENA
CITIBANK, N.A.	ENRON CORP.
CITIBANK, N.A.	ENRON CORP.
CITIBANK, N.A.	ENRON CORP.
CITIBANK, N.A., AS AGENT	ENRON CORP.
CITICORP NORTH AMERICA, INC.	ENRON CORP.
CITICORP NORTH AMERICA, INC., AS AGENT AND COLLATERAL	ENRON CORP.
PONDEROSA ASSETS L.P C/O CITIBANK, N.A.	ENA
PONDEROSA ASSETS L.P C/O CITIBANK, N.A.	ENRON CORP.
SUNDANCE ASSETS C/O CITIBANK, N.A.	ENRON CORP.
CITIBANK, N.A.	ENRON CORP.
CITIBANK, N.A.	ENA
CITIBANK, N.A.	ENA
DEUTSCHE BANK LUXEMBOURG S.A.	ENRON CORP.
DEUTSCHE BANK LUXEMBOURG S.A.	ENRON CORP.
DEUTSCHE BANK LUXEMBOURG S.A.	ENA
DEUTSCHE BANK LUXEMBOURG S.A.	ENRON CORP.
DEUTSCHE BANK SECURITIES, INC.	ENA
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENA
DEUTSCHE BANK TRUST CORPORATION	ENA
DEUTSCHE BANK TRUST CORPORATION	ENRON CORP.
DEUTSCHE BANK SECURITIES, INC.	ENRON CORP.
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENRON CORP.
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENRON CORP.
DEUTSCHE TRUSTEE COMPANY LIMITED	ENRON CORP.
DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE	ENRON CORP.
DEUTSCHE TRUSTEE COMPANY LIMITED, AS TRUSTEE	ENRON CORP.
DEUTSCHE BANK SECURITIES, NC.	ENRON CORP.
DEUTSCHE BANK SECURITIES, INC.	ENRON CORP.
DEUTSCHE BANK LUXEMBOURG S.A.	ENA
BANKERS TRUST INTERNATIONAL PLC	ENA
BANKERS TRUST INTERNATIONAL PLC	ENRON CORP.
BANKERS TRUST NEW YORK CORP.	ENRON CORP.
BANKERS TRUST NEW YORK CORP.	ENA
DEUTSCHE BANK AG	Et'4RON CORP.
DEUTSCHE BANK AG	ENRON CORP.
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENRON CORP.
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENA
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENRON CORP.
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENRON CORP.
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENRON CORP.
DEUTSCHE BANK TRUST COMPANY AMERICAS	ENA
DEUTSCHE BANK TRUST COMPANY DELAWARE	ENRON CORP.
DEUTSCHE BANKAG	ENA
DEUTSCHE BANK SECURITIES, INC.	ENA
DEUTSCHE BANK AG	ENRON CORP.
DEUTSCHE BANK AG	ENRON CORP.
DEUTSCHE BANK AG	ENRON CORP.
DEUTSCHE BANK SECURITIES, INC.	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENA

CLAIMANT NAME	CLAIMED DEBTOR
JP MORGAN CHASE BANK, AS CO-ADMIN AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE	UNKNOWN
JP MORGAN CHASE BANK, AS TRUSTEE	ENRON CORP.
JP MORGAN CHASE BANK, AS TRUSTEE	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK, AS DIRECTED TRUSTEE	ENRON CORP.
CONTINENTAL CASUALTY CO/NATIONAL	ENRON CORP.
FEDERAL INSURANCE COMPANY	ENRON CORP.
FEDERAL INSURANCE COMPANY	ENA
FEDERAL INSURANCE COMPANY	ENA
FIREMAN'S FUND INSURANCE COMPANY	ENRON CORP.
FIREMAN'S FUND INSURANCE COMPANY	ENA
HARTFORD FIRE INSURANCE COMPANY	ENRON CORP.
HARTFORD FIRE INSURANCE COMPANY	ENA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ERA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK, ADMIN. AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS ADMIN. AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS ADMIN. AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENA
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENRON CORP.
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENA
JP MORGAN CHASE BANK, AS COLLATERAL AGENT	ENRON CORP.
LUMBERMENS MUTUAL CASUALTY COMPANY	ENRON CORP.
LUMBERMENS MUTUAL CASUALTY COMPANY	ENA
SAFECO INSURANCE COMPANY OF	ENA
SAFECO INSURANCE COMPANY OF AMERICA	ENRON CORP.
ST. PAUL FIRE AND MARINE INSURANCE	ENA
TRAVELERS CASUALTY & SECURITY	ENA
TRAVELERS CASUALTY & SURETY COMPANY	ENRON CORP.
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENA
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
JP MORGAN CHASE BANK	ENRON CORP.
MERRILL LYNCH JAPAN SECURITIES	ENRON CORP.
MERRILL LYNCH & CO., INC.	ENRON CORP.
MERRILL LYNCH CAPITAL SERVICES, INC.	ENA
MERRILL LYNCH, PIERCE,FENNER & SMITH INCORPORATED	ENA
MERRILL LYNCH, PIERCE,FENNER & SMITH INCORPORATED	ENA
MERRILL LYNCH, PIERCE,FENNER & SMITH INCORPORATED	ENA
MERRILL LYNCH CAPITAL SERVICES, INC.	ENRON CORP.
MERRILL LYNCH. PIERCE,FENNER & SMITH INCORPORATED	ENRON CORP.
MERRILL LYNCH, PIERCE,FENNER & SMITH INCORPORATED	ENRON CORP.
MERRILL LYNCH, PIERCE,FENNER & SMITH INCORPORATED	ENRON CORP.

Appendix Q-4: Subordinated Penalty Claims

This Appendix lists Claims that the Debtors have preliminarily identified as potential subordinated penalty Claims. These Claims were filed by governmental, regulatory or taxing authorities. The Debtors reserve the right to identify additional potential subordintated penalty claims. The Debtors assert that, in accordance with the priority scheme under the Bankruptcy code, the Claims listed below are subordinated to General Unsecured Claims. Therefore, the Debtors reserve the right to seek to have these Claims subordinated.

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
Bill Lockyer, Attorney General, Oakland, CA	12172	ENA
Bill Lockyer, Attorney General, Oakland, CA	12173	ENE
Bill Lockyer, Attorney General, Oakland, CA	12174	EPMI
Bill Lockyer, Attorney General, Oakland, CA	12254	EES, LLC
Bill Lockyer, Attorney General, Oakland, CA	12255	EESI
Bill Lockyer, Attorney General, Oakland, CA	12256	EEMC
Bill Lockyer, Attorney General, Oakland, CA	12257	EESO
Borrego Water District	12234	ENA
California Department of Water Resources	12495	EESI
California Department of Water Resources	12497	EPMI
California Department of Water Resources	12498	ENA
California Department of Water Resources	12500	ENE
California Energy Commission (CEC)	12460	EREC Sub V
California Energy Commission (CEC)	12464	EREC Sub III
California Energy Commission (CEC)	12465	EREC Sub II
California Energy Commission (CEC)	12466	EREC Sub I
California Energy Commission (CEC)	12470	EWES
California Energy Commission (CEC)	12474	EWSI
California Energy Commission (CEC)	12479	EWC
California Energy Commission (CEC)	12480	ENE
California Energy Commission (CEC)	21124	EREC Sub IV
Citizens of the State of Washington, ex rel. Christine Gregoire, AG	18502	ENE
Equal Employment Opportunity Commission	20797	EPC Estate Services, Inc. (f/k/a NEPCO)
Fallbrook Public Utility District	12233	ENA
Federal Railroad Administration	20106	Enron Clean Fuels Company
New Jersey Bureau of Securities	8703	ENE
Padre Dam Municipal Water District	12232	ENA
Public Utilities Commission of Texas	16153	EPMI
Public Utility District no. 1 of Snohomish County	12784	ENE
Public Utility District no. 1 of Snohomish County	12785	EPMI
Ramona Municipal Water District	12235	ENA
Stanislaus County Department of Environmental Resources	9016	EBS
State of New Jersey (Department of Labor, Division of Employer Accounts)	3034	EEMC
The Oregon Department of Justice	12949	ENE

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
U.S. Customs Service	17040	EMCC
U.S. Securities and Exchange Commission	22352	ENE
Valley Center Municipal Water District	12231	ENA
Vista Irrigation District	12236	ENA
Yuima Municipal Water District	12237	ENA
Aldine Independent School District	2527	ENE
Aldine ISD	3752	ENE
Arizona Department of Revenue	358	ENE
Arkansas Department of Environmental Quality	3215	EBF LLC
Arkansas Dept. of Finance & Administration	15039	ENE
Bart Hartman, San Diego Tax Collector	5914	GSP
Bexar County	2472	ENE
Blaine County	3306	EBS, L.P.
Calcasieu Parish School Board	4408	EBS, Inc.
City & County of San Francisco	3255	Enron Marketing Corp. (PG&E Energy Services)
City & County of San Francisco	3256	ENA
City & County of San Francisco	3257	Bentley Engineering Co. (EESNA)
City and County of Denver/Treasury	1124	VARIOUS
City of Aspermont, Aspermont Independent School District	3013	ENE
City of Kansas City, Missouri, Revenue Division	2619	EESNA
City of Laredo, TX	4745	EMCC
City of Memphis	11751	EBS
City of Midland, Midland County Hospital District, Midland ISD, Midland County Junior College District	2644	ENE
City of Pasadena	5769	EEMC
City of Pittsburgh	21136	EESI
City of Vallejo	4358	EEMC
City of Vallejo	21967	EEMC
Collector of Revenue – City of New Orleans	6274	EBS
Collector of Revenue, City of New Orleans	8013	ECLC
Colorado Department of Revenue	22179	EESNA
Commission of Revenue for the Commonwealth of Massachusetts	5479	EESI
Commissioner of Revenue for the Commonwealth of Massachusetts	2905	NEPCO
Commissioner of Revenue of the State of Tennessee	1015	ENE
Commissioner of Revenue, State of Tennessee	4027	ENE
Commonwealth of Kentucky Revenue Cabinet	21186	ENE
Commonwealth of Kentucky Revenue Cabinet	21215	ENE
Commonwealth of Puerto Rico	11679	ENE
Connecticut Department of Revenue Services	2568	EESI
Connecticut Department of Revenue Services	4047	EESI
Connecticut Department of Revenue Services	22046	EESI

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
County of Crockett	5148	ENE
Cowlitz County	4096	ENE/EBS
Crosby Independent School District	2412	ENE
Cypress-Fairbanks ISD	38	ENE
Cypress-Fairbanks ISD	39	ENE
Cypress-Fairbanks ISD	7024	ENE
Dallas County	1536	ENE
Dallas County	21151	ENE
Dayton ISD	5820	EBS
Deer Park ISD	14	ENE
Deer Park ISD	32	ENE
Deer Park ISD	2164	Enron Methanol Company
Department of Finance city of Tacoma	1087	EPMI
Department of Labor and Industries	4707	NEPCO
Department of Labor and Industries (Washington)	21350	NEPCO
Department of Revenue/State of Florida	2208	EESO
Department of Revenue/State of Florida	3364	EESO
Department of Revenue/State of Florida	3365	ECLC
Department of Revenue/State of Florida	4059	ECLC
Department of Revenue/State of Florida	16982	ECLC
Department of Revenue/State of Florida	16983	EESO
Department of Revenue/State of Florida	22118	ECLC
Devers ISD	5807	ENE
Director of Taxation, Kansas Department of Revenue	17999	ENE
Ellis County	2126	ENE
Elmore County	3359	EBS, Inc.
Elmore County	3616	EBS
Gooding County	4219	ENE
Government of the District of Columbia, Office of Tax and Revenue	5862	ENE
Gwinnett County Tax Commissioner	21555	EES
Hawaii State Tax Collector	21921	Zond Pacific LLC
Iberville Parish	3105	ENE
Illinois Department of Revenue	1314	ENE
Illinois Department of Revenue	1631	ECLC
Illinois Department of Revenue	2150	EGLI
Indiana Department of Revenue	544	ENE
Indiana Department of Revenue	1689	ENE
Irving ISD	5752	ENE
Irving ISD	6007	ENE
Jesse White, Secretary of State, Dept. of Business Services, IL	3213	EEMC
Joe G. Tedder, Tax Collector (Bartow, FL)	769	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	770	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	773	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	775	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	776	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	777	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	778	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	779	ENE

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
Joe G. Tedder, Tax Collector (Bartow, FL)	780	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	781	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	782	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	783	ENE
Joe G. Tedder, Tax Collector (Bartow, FL)	784	ENE
King County Treasury Operations	2267	ENE
Lincoln County	4425	EBS, Inc.
Los Angeles County Treasurer and Tax Collector	8046	EEIS
Louisiana Department of Revenue	2694	EPSC
Louisiana Department of Revenue	2718	NEPCO
Louisiana Department of Revenue	3205	Enron Equipment Procurement Company
Louisiana Department of Revenue	16991	ERAC
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	678	ENE
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	679	EBS
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	686	EEMC (PG&E Energy Services Corporation)
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	720	EESO
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2096	EPIC
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2117	EEMC (PG&E Energy Services Corporation)
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2118	EESO
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2119	EBS
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2120	ENA
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2860	ENE
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2861	EESO
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2863	ENA
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2864	EBS
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2865	EEMC (& PG&E Energy Services Corporation
Massachusetts Department of Revenue, Litigation Bureau, Bankruptcy	2909	EECC
McLennan County	1987	ENE
Midland County	11534	ENE
Minidoka County Tax Collector	3713	EBS, Inc.
Mississippi State Tax Commission	7038	ENE
Mississippi State Tax Commission		ENE
Mississippi State Tax Commission	15055	ENE
Missouri Department of Revenue	785	EBS
Missouri Department of Revenue	787	EEMC
Missouri Department of Revenue	1284	OEC

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
Missouri Department of Revenue	1721	EBS Inc.
Missouri Department of Revenue	1722	EBS Inc.
Missouri Department of Revenue	1726	EESI
Missouri Department of Revenue	1796	EESI
Missouri Department of Revenue	1833	EBS
Missouri Department of Revenue	1921	ECLC
Missouri Department of Revenue	1978	ECLC
Missouri Department of Revenue	2009	EESO
Missouri Department of Revenue	2654	EESI
Missouri Department of Revenue	2655	ECLC
Missouri Department of Revenue	2656	EESO
Missouri Department of Revenue	2657	OEC
Missouri Department of Revenue	2658	OEC
Missouri Department of Revenue	7095	EBS
Missouri Department of Revenue	7157	EIM
Mitchell County	4035	ENE
New York State Department of Taxation and Finance	1	EGLI
New York State Department of Taxation and Finance	2	ENA
New York State Department of Taxation and Finance	3	EESI
New York State Department of Taxation and Finance	6	EMCC
New York State Department of Taxation and Finance	7	EBS
New York State Department of Taxation and Finance	8	EEMC (& PG&E Energy Services)
New York State Department of Taxation and Finance	232	EESI
New York State Department of Taxation and Finance	237	EEMC (& PG&E Energy Services)
New York State Department of Taxation and Finance	238	EESI
New York State Department of Taxation and Finance	535	EESI
New York State Department of Taxation and Finance	541	EEMC (& PG&E Energy Services)
New York State Department of Taxation and Finance	571	ENE
New York State Department of Taxation and Finance	659	OEC
New York State Department of Taxation and Finance	664	GSP
New York State Department of Taxation and Finance	723	EMCC
New York State Department of Taxation and Finance	725	GSP
New York State Department of Taxation and Finance	726	EESO
New York State Department of Taxation and Finance	933	EESI
New York State Department of Taxation and	936	ENA

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
Finance		
New York State Department of Taxation and Finance	1055	EEMC (& PG&E Energy Services)
New York State Department of Taxation and Finance	1383	EIM, LLC
New York State Department of Taxation and Finance	1704	EESI
New York State Department of Taxation and Finance	1778	Omnicomp Inc.
New York State Department of Taxation and Finance	1794	EEMC & PG&E Energy Services
New York State Department of Taxation and Finance	1838	EBS
New York State Department of Taxation and Finance	1849	ENE
New York State Department of Taxation and Finance	1959	EEMC & PG&E Energy Services
New York State Department of Taxation and Finance	1959	EEMC & PG&E Energy Services
New York State Department of Taxation and Finance	2097	EESI
New York State Department of Taxation and Finance	2248	EEMC (& PG&E Energy Services)
New York State Department of Taxation and Finance	2270	EBS L.P.
New York State Department of Taxation and Finance	2324	EESO
New York State Department of Taxation and Finance	2761	EESI
New York State Department of Taxation and Finance	2762	EESO
New York State Department of Taxation and Finance	2763	EEMC & PG&E Energy Services
New York State Department of Taxation and Finance	4033	EGLI
New York State Department of Taxation and Finance	4527	EBS, L.P.
New York State Department of Taxation and Finance	4557	ENA
New York State Department of Taxation and Finance	4710	OEC
New York State Department of Taxation and Finance	6477	ENE
New York State Department of Taxation and Finance	6478	ELFI
New York State Department of Taxation and Finance	15518	EPMI
New York State Department of Taxation and Finance	15519	EESI
New York State Department of Taxation and Finance	21361	Servico New York, Inc.
New York State Department of Taxation and Finance	21557	ENA

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
New York State Department of Taxation and Finance	21558	EPMI
New York State Department of Taxation and Finance	22085	EBS, L.P.
New York State Department of Taxation and Finance	22176	EESO
North Dakota Office of State Tax Commissioner	643	ENE
North Forest ISD	33	ENE
North Forest ISD	34	ENE
Nueces County	1986	ENE
Office of State Tax Commission (ND)	7018	ENE
Oklahoma Tax Commission	1981	EEMC (PG&E Energy Services Corporation)
Oklahoma Tax Commission	2216	ERAC
Oklahoma Tax Commission	2354	ENE
Oklahoma Tax Commission	2510	ECLC
Pennsylvania Department of Revenue	1935	ENA
Pennsylvania Department of Revenue	1936	EPMI
Pennsylvania Department of Revenue	1938	EESO
Pennsylvania Department of Revenue	1939	EEMC
Pennsylvania Department of Revenue	1942	Enron Freight Markets Corp.
Pennsylvania Department of Revenue	1944	Enron Net Works LLC
Pennsylvania Department of Revenue	1946	EESI
Pennsylvania Department of Revenue	2276	ENA
Pennsylvania Department of Revenue	2582	EESI
Pennsylvania Department of Revenue	3407	EPIC
Pennsylvania Department of Revenue	3408	ECLC
Pennsylvania Department of Revenue	3410	EESI
Pennsylvania Department of Revenue	4769	EESI
Pennsylvania Department of Revenue	2471	EPMI
Pennsylvania Department of Revenue	3502	EPMI
Pennsylvania Department of Revenue	2580	ENE
Pennsylvania Department of Revenue	3405	ENE
Pennsylvania Department of Revenue	8075	ENE
Pennsylvania Department of Revenue	3406	NEPCO
Pennsylvania Department of Revenue	4711	NEPCO
Pennsylvania Department of Revenue	20648	ENE
Pennsylvania Department of Revenue	21183	EEMC
Power County	4177	ENE
S.C. Department of Revenue	4061	ENE
Salt Lake County Treasurer	8019	ENE
Sedgwick County	20300	ENE
Sheldon Independent School District	7275	EBS
Sherman County Appraisal District; Stratford Independent School District, Stratford Hospital District, North Plains Water District	18359	ECLC
Sherman County Tax Collector	18395	ECLC
State of – Department of Revenue	1759	EESO
State of Florida – Department of Revenue	2217	Enron Transportation Services Company
State of Florida – Department of Revenue	2238	EESO
State of Florida – Department of Revenue	2373	NEPCO

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
State of Florida – Department of Revenue	3366	ECLC
State of Georgia Department of Revenue	1452	ENE
State of Georgia Department of Revenue	1453	EBS, Inc.
State of Georgia Department of Revenue	1455	EESI
State of Georgia Department of Revenue	1456	EESO
State of Georgia Department of Revenue	1457	EGLI
State of Iowa	2138	EOSC
State of Iowa	2295	EOSC
State of Iowa	4801	NNG
State of Louisiana Department of Revenue	2252	ECLC
State of Maryland, Comptroller of Maryland	1732	EESI
State of Maryland, Comptroller of Maryland	5395	ENE
State of Michigan Department of Treasury	21356	NEPCO
State of Michigan Department of Treasury, Revenue Division	11723	EESO
State of Michigan, Department of Treasury, Collections Division	11688	EESI
State of Michigan, Department of Treasury, Collections Division	13228	EEMC
State of Michigan, Department of Treasury, Collections Division	13241	EGLI
State of Michigan, Department of Treasury, Collections Division	13243	EEMC
State of Michigan, Department of Treasury, Revenue Division	123	EESI
State of Michigan, Department of Treasury, Revenue Division	2211	EWS, Inc.
State of Michigan, Department of Treasury, Revenue Division	3462	NEPCO
State of Michigan, Department of Treasury, Revenue Division	22250	EESI
State of Minnesota, Department of Revenue	9106	ENE
State of Nevada Department of Taxation – Revenue division	2183	ENE (Enron Communications)
State of Nevada Department of Taxation – Revenue division	2184	ENE (FTV Communications LLC)
State of New Mexico Taxation and Revenue Department	22094	ERAC
State of New Mexico, Taxation and Revenue Department	2251	ENE
State of New Mexico, Taxation and Revenue Department	2300	ENE
State of New Mexico, Taxation and Revenue Department	17519	EESI, ENA, ENE
State of Oregon	21285	ENA
State of Oregon	21286	EBS
State of Tennessee – Revenue	20865	OEC
State of Washington, Department of Revenue	3338	ECLC
State of Wisconsin	4395	EES, Inc.
State of Wisconsin	4396	EPIC
State Tax Assessor for the Bureau of Revenue Services (Maine)	1308	EESI
State Tax Assessor for the Bureau of	2095	EESI

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
Revenue Services (Maine)		
State Tax Assessor for the Bureau of Revenue Services (Maine)	2418	EESI
Stonewall County, Stonewall County Hospital	3032	ENE
Summit County Treasurer	4803	Enron Communications – EBS
Summit County Treasurer	4804	Enron Communications – EBS
Summit County Treasurer	4805	Enron Communications – EBS
Summit County Treasurer	4806	Enron Communications – EBS
Summit County Treasurer	4807	Enron Communications – EBS
Summit County Treasurer	4808	Enron Communications – EBS
Summit County Treasurer	4809	Enron Communications – EBS
Summit County Treasurer	4810	Enron Communications – EBS
Summit County Treasurer	4811	Enron Communications – EBS
Summit County Treasurer	4812	EBS
Summit County Treasurer	4813	EBS
Summit County Treasurer	4814	EBS
Summit County Treasurer	4815	Enron Communications – EBS
Summit County Treasurer	4816	Enron Communications – EBS
Swisher County Appraisal District (Tulia Independent School District, Swisher Memorial Hospital Distric, Happy Independent School District, Kress Independent School District)	18396	ECLC
Tennessee Department of Revenue	399	Enron International Fuel Management Company
Tennessee Department of Revenue, Tax Enforcement Division	1040	EGLI
Tennessee Department of Revenue, Tax Enforcement Division	3693	EGLI
Tennessee Department of Revenue, Tax Enforcement Division	1019	ENE
Tennessee Department of Revenue, Tax Enforcement Division	1018	Enron International Fuel Management Company
Tennessee Department of Revenue, Tax Enforcement Division	3990	ENE
Texas Comptroller of Public Accounts	16995	EGLI
Texas Comptroller of Public Accounts on Behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities	1873	EECC
Texas Comptroller of Public Accounts on	2659	NEPCO

CLAIMANT NAME	CLAIM #	CLAIMED DEBTOR
Behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities		
Texas Comptroller of Public Accounts on Behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities	15637	EPSC
Texas Comptroller of Public Accounts on Behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities	15638	ENE
Texas Comptroller of Public Accounts on Behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities	15664	ECLC
Texas Comptroller of Public Accounts on Behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities	15665	ECLC
Texas Comptroller of Public Accounts on Behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities	16994	Enron Methanol Company
Utah County Assessor	4976	EBS
Utah County Assessor	4977	Enron Communications
Waxahachi Independent School District	2455	ENE
Waxahachi Independent School District	2526	ENE
Webb CISD	20810	ENE
Weld County Treasurer	5113	EBS
Wellman ISD; Terry County Appraisal District	2635	ENE