Enron Goodwill Analysis
Summary by Operating Segment
As of June 30, 2001
(In millions)

- Cumulative Effect of Accounting Change
- Non-Recurring Charge
- Allocated $750MM to $900MM to Americas
- Allocated to Americas

Consolidated Goodwill (excluding equity method investments):	Transportation and Distribution	*Americas*	*Global Markets*	*Industrial Markets*	*Europe*	*Global Assets*	EES	EBS	Wind	TOTAL ENRON
Portland General	$ 1,408									$ 1,408
Elektro						$ 583				583
Enron Corp. (related to EES MI Buyback)							$ 434			434
Enron Europe (MG Metals)					$ 364					364
Enron Energy Services							193			193
Wind									$ 187	187
Enron Global Power & Pipelines LLC						165				165
Enron Internacional Panama S.A.(BLM)						64				64
Enron Broadband Services								$ 55		55
HNG		$ 36								36
Industrias Electricas de Ventane Ltd.						13				13
Global Markets			$ 9							9
Other						12				12
Subtotals	**$ 1,408**	**$ 36**	**$ 9**	**$ -**	**$ 364**	**$ 837**	**$ 627**	**$ 55**	**$ 187**	**$ 3,523**
Goodwill Relating to Equity Method Investments:										
TGS						$ 248				$ 248
Ecoelectrica						165				165
CEG/Riogas						102				102
Gaspart						127				127
Northern Plains	$ 72									72
Other						35				35
Subtotals	**$ 72**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 677**	**$ -**	**$ -**	**$ -**	**$ 749**
Total Consolidated Goodwill	**$ 1,480**	**$ 36**	**$ 9**	**$ -**	**$ 364**	**$ 1,514**	**$ 627**	**$ 55**	**$ 187**	**$ 4,272**
Unconsolidated Goodwill:										
Azurix/Wessex	$ 697									$ 697
Azurix/Other	213									213
Stadacona				$ 149						149
SK Enron						$ 117				117
Pulp & Paper (Fishtail)				223						223
Transredes						31				31
Other	24					1				25
Total Unconsolidated Goodwill	**$ 934**	**$ -**	**$ -**	**$ 372**	**$ -**	**$ 149**	**$ -**	**$ -**	**$ -**	**$ 1,455**

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