

ENRON **Potential Items to Cover Overview** (\$ in millions)

Americas - Coal Position	<u>3rd Qtr</u>
	\$ 60.0
Americas - Gas and Power Valuation Reserves	269.0
Americas - California Political Risk	47.0
EES - schedule C reserves	350.0
Other Business Unit Reserves - Bonus, etc.	50.0
Portland Project	50.0
Total	<u><u>\$ 826.0</u></u>

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