Enron North America

WEST Desk

Summary of [Person_1] to Actual Variance

(Income)/ Expense to Desk

	PRE 1999	1st QTR 99	9904	9905	9906	9907
Total Flash to Actual Variance	**$ (2,354)**	**$ 789,216**	**$ 94,094**	**$ (172,368)**	**$ 37,306**	**$ 765,506**
stated as of 1/31/00 GL						
Proposed Adjustments to NGP&L, 02/29/00						
SOCAL Amortization	(2,354)					(170,648)
American Public Phase 1 CPR adj						
Current month						
	(2,354)	-	-	-	-	(170,648)
Outstanding Variances						
Settlements						
Citizens Sales Demand Reimbursement - needs to be booked						437,721
Burlington Resources Purchase Phase 1 unresolved						
Fort James Sales PMA 12/99 GL						
Sinclair Oil Corp Sales Phase 1 unresolved						
Physical liquidation leg 5 - American Public Energy EV7251 PMA (Double booked)				(209,637)		
Enserco Energy & Amoco Canada Purchase PMA's in 10/99 GL for 03/99 Prod		251,640				
BC Gas Utility Purchase PMA 0001 GL						
Enron Canada Purchase PMA 0001 GL						
Amoco Sales PMA in 10/99 GL						
		251,640		(209,637)		437,721
Volume Management						
Fuel Expense						
[Person_2] PMA 0001 GL						
Interdesk transactions		18,599	94,094	62,069	37,307	122,360
Transport Demand/Commodity expense per [Person_4]						
		18,599	94,094	62,069	37,307	122,360
Gas Accounting/Economics						
Financial liquidations						376,073
						376,073
OA Group to Analyze						
Financial Liquidations to be reviewed		518,978		(24,800)		
		518,978		(24,800)		
Outstanding Variances, resolution expected 01/00 GL						
Gas Accounting						
Reclass from West to Denver- fin liq						
Reclass from West to Aruba - Fin liq						
Transport Demand expense reverse in 01/00 GL						
Total Identified Flash to Actual Variances	**$ (2,354)**	**$ 789,217**	**$ 94,094**	**$ (172,368)**	**$ 37,307**	**$ 765,506**

Enron North America

WEST Desk

Summary of [Person_1] to Actual Variance

(Income)/ Expense to Desk

	PRE 1999	1st QTR 99	9904	9905	9906	9907
Total Flash to Actual Variance	**$ 692,987**	**$ (77,847)**	**$ 35,503**	**$ (1,277,960)**	**$ (37,460)**	**$ 521,718**
stated as of 12/31/99 GL						
Proposed Adjustments to NGP&L, 01/31/00						
Current month						
Synthetic Storage - prior to SS procedures were in place	692,987	(329,487)				(121,428)
Miscellaneous PMA's			35,503	(108,950)	(37,460)	
	692,987	(329,487)	35,503	(108,950)	(37,460)	(121,428)
Outstanding Variances						
Economics						
American Public Phase 1 CPR adj						
SOCAL Amortization						(170,648)
						(170,648)
Settlements						
Citizens Sales Demand Reimbursement - needs to be booked						437,721
Burlington Resources Purchase Phase 1 unresolved						
Fort James Sales PMA 12/99 GL						
Sinclair Oil Corp Sales Phase 1 unresolved						
Physical liquidation leg 5 - American Public Energy EV7251 PMA (Double booked)				(1,169,010)		
Enserco Energy & Amoco Canada Purchase PMA's in 10/99 GL for 03/99 Prod		251,640				
Amoco Sales PMA in 10/99 GL						
		251,640		(1,169,010)		437,721
Volume Management						
Transport Demand/Commodity expense per [Person_4]						
Gas Accounting/Economics						
Financial liquidations						376,073
						376,073
OA Group to Analyze						
Financial Liquidations to be reviewed		518,978		(24,800)		
		518,978		(24,800)		
Outstanding Variances, resolution expected 01/00 GL						
Gas Accounting						
Reclass from Storage Book to West - fin liq		(518,978)		24,800		
Transport Demand expense reverse in 01/00 GL						
		(518,978)		24,800		
Total Identified Flash to Actual Variances	**$ 692,987**	**$ (77,847)**	**$ 35,503**	**$ (1,277,960)**	**$ (37,460)**	**$ 521,718**