

EXHIBIT 2
PRE-ENRON STANDARDS DEALING WITH ACCOUNTING
FOR OFF-BALANCE-SHEET ARRANGEMENTS

EITF Issue 90-15, "Impact of Nonsubstantive Lessors, Residual Value Guarantees, and Other Provisions in Leasing Transactions"

EITF Issue 96-21, "Implementing Issues in Accounting for Leasing Transactions Involving Special Purpose Entities"

EITF Topic D-14, "Transactions Involving Special Purpose Entities"

EITF Issue 96-16, "Investor's Accounting for an Investee When the Investor Has a Majority of the Voting Interest but Minority Shareholders or Shareholders Have Certain Approval or Veto Rights"

EITF Issue 96-20, "Impact of FASB Statement No. 125 on Consolidation of Special Purpose Entities"

SFAS 125, "Accounting for Transfer and Servicing of Financial Assets and Extinguishment of Liabilities"

SFAS 140, "Accounting for Transfer and Servicing of Financial Assets and Extinguishments of Liabilities"