

Response to question #11(e) - JCT letter dated 1/27/03

Enron Corp.
COLI Policies Surrendered in 2002

	Security Life of Denver	Pacific Life	MassMutual	Great West Life	TOTAL
Gross Cash Surrender Value	\$ 131,439,188.60	\$ 123,494,951.43	\$ 80,550,635.99	\$ 161,030,081.11	\$ 496,514,857.13
Loan Interest Payable by Enron	\$ 1,842,530.94	\$ 2,312,205.92	\$ 2,929,023.88	\$ 1,892,049.26	\$ 8,975,810.00
Loan Principal Payable by Enron	\$ 96,383,585.40	\$ 117,956,274.07	\$ 75,740,446.50	\$ 160,686,392.96	\$ 450,766,698.93
Net Cash Surrender Value	\$ 33,213,072.26	\$ 3,226,471.44	\$ 1,881,165.61	\$ -	\$ 38,320,709.31

Date Surrender Value Received or Policy Surrender Effective	May 16, 2002	May 14, 2002	May 23, 2002 to June 7, 2002	N/A July 29, 2002