

ENRON CORP - ACCOUNT RECONCILIATION  
OFFICERS' LOANS  
As of December, 1997

01/14/98

Original Rate March 1, 1993 - December 31, 1992 January 1, 1993 - Present	Lay Personal		Kinder Common Stock 9.50 % 7.50 %		Kinder Personal 8.04 % 6.35 %		Gray Personal		Mark Personal		Skillling		Principal 1240-987-0100	
	AFR Mid-Term Annual	AFR Mid-Term Annual	AFR Mid-Term Annual	AFR Mid-Term Annual	AFR S-T Semi-Annual	AFR M-T Semi-Annual	AFR M-T Semi-Annual	AFR M-T Semi-Annual	AFR M-T Semi-Annual	AFR M-T Semi-Annual	AFR M-T Semi-Annual	AFR M-T Semi-Annual	AFR M-T Semi-Annual	AFR M-T Semi-Annual
Balance Forward - 1/23/196	0.00	1,553,066.24	1,500,000.00	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,303,066.24
New Loan - 2/10/97	733,919.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	733,919.00
Loans forgiven - write off	0.00	(1,553,066.24)	(1,500,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,053,066.24)
New Loan - 3/5/97	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800,000.00
New Loan - 4/23/97	1,009,197.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,009,197.00
New Loan - 4/29/98	360,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360,000.00
New Loan - 5/6/97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,000.00
Payment on principal - 6/11/97	(1,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,000,000.00)
Payment on principal - 7/11/97	(1,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,000,000.00)
Payment on principal - 8/01/97	(753,116.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(753,116.00)
New Loan - 9/9/97	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200,000.00
New Loan - 10/23/97	140,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,000.00
New Loan - 12/31/97	1,490,000.00	0.00	0.00	0.00	280,000.00	900,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,490,000.00
Ending Balance														6,640,000.00

Balance Forward - 1/23/196	Lay Personal		Kinder Common Stock		Kinder Personal		Gray Personal		Mark Personal		Skillling		Accr Interest 1710-999-0003	
	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest	Acct Interest
31,652.33	418,474.37	314,840.67	0.00	0.00	15,416.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	780,183.78
(31,652.33)	0.00	0.00	0.00	0.00	(14,150.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(45,802.69)
0.00	10,214.30	9,401.33	0.00	0.00	1,261.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,866.72
0.00	0.00	0.00	0.00	0.00	(34.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(34.42)
2,437.42	2,412.33	2,220.32	0.00	0.00	1,104.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,174.54
0.00	(431,101.00)	(326,282.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(757,363.32)
7,801.00	0.00	0.00	0.00	0.00	1,227.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,028.07
9,745.97	0.00	0.00	0.00	0.00	1,204.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,949.88
16,889.77	0.00	0.00	0.00	0.00	1,310.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,200.07
12,499.60	0.00	0.00	0.00	0.00	1,268.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,767.63
6,922.67	0.00	0.00	0.00	0.00	1,276.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,198.83
814.07	0.00	0.00	0.00	0.00	1,235.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,126.48
5,274.16	0.00	0.00	0.00	0.00	1,183.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,959.44
7,269.28	0.00	0.00	0.00	0.00	1,229.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,472.77
6,768.49	0.00	0.00	0.00	0.00	1,158.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,131.72
6,925.48	0.00	0.00	0.00	0.00	1,195.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,799.08
83,347.82	0.00	0.00	0.00	0.00	15,674.38	37,367.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162,648.58

(1) Pg. 12/30, booked 01/97.

January Income Accrual	Lay Personal		Kinder Common Stock		Kinder Personal		Gray Personal		Mark Personal		Skillling		Interest Income 4198-958-99	
	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income	Int Income
0.00	0.00	(9,401.33)	0.00	0.00	(1,251.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,866.72)
0.00	0.00	0.00	0.00	0.00	34.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.42
(2,437.42)	(2,412.33)	(2,220.32)	0.00	0.00	(1,104.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,174.54)
(7,801.00)	0.00	0.00	0.00	0.00	(1,227.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,028.07)
(9,745.97)	0.00	0.00	0.00	0.00	(1,204.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,949.88)
(16,889.77)	0.00	0.00	0.00	0.00	(1,310.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,200.07)
(12,499.60)	0.00	0.00	0.00	0.00	(1,268.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,767.63)
(6,922.67)	0.00	0.00	0.00	0.00	(1,276.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,198.83)
(814.07)	0.00	0.00	0.00	0.00	(1,235.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(21,126.48)
(5,274.16)	0.00	0.00	0.00	0.00	(1,183.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,959.44)
(7,269.28)	0.00	0.00	0.00	0.00	(1,229.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,472.77)
(6,768.49)	0.00	0.00	0.00	0.00	(1,158.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32,131.72)
(6,925.48)	0.00	0.00	0.00	0.00	(1,195.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32,799.08)
(83,347.82)	(12,626.63)	(11,621.65)	0.00	0.00	(14,608.53)	(37,367.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(205,630.81)

EC 002680498

**ERON CORP. - ACCOUNT RECONCILIATION  
OFFICERS' LOANS  
As of December, 1988**

0126169

Int. rate	Jan. 1, 1983 - Present	APR 8.5% Semi-Annual	MAY 8.5% Semi-Annual	JUN 8.5% Semi-Annual	JUL 8.5% Semi-Annual	AUG 8.5% Semi-Annual	SEP 8.5% Semi-Annual	OCT 8.5% Semi-Annual	NOV 8.5% Semi-Annual	DEC 8.5% Semi-Annual	Principal
	Balance Forward - 12/31/87	1,490,000.00	280,000.00	900,000.00	0.00	4,000,000.00					6,640,000.00
	New Loan - 1/09/88	560,000.00	0.00	0.00	0.00	0.00					560,000.00
	New Loan - 1/20/88	350,000.00	0.00	0.00	0.00	0.00					350,000.00
	New Loan - 2/23/88	175,000.00	0.00	0.00	0.00	0.00					175,000.00
	Payment on principal - 2/26/88	(2,515,000.00)	0.00	0.00	0.00	0.00					(2,515,000.00)
	New Loan - 6/4/88	0.00	0.00	2,600,000.00	0.00	0.00					2,600,000.00
	New Loan - 6/16/88	560,000.00	0.00	0.00	0.00	0.00					560,000.00
	New Loan - 7/2/88	250,000.00	0.00	0.00	0.00	0.00					250,000.00
	New Loan - 7/9/88	75,000.00	0.00	0.00	0.00	0.00					75,000.00
	New Loan - 7/14/88	100,000.00	0.00	0.00	0.00	0.00					100,000.00
	New Loan - 7/20/88	200,000.00	0.00	0.00	0.00	0.00					200,000.00
	Payment on principal (May) - 6/24/88	0.00	(250,000.00)	0.00	0.00	0.00					(250,000.00)
	New Loan - 9/4/88	500,000.00	0.00	0.00	0.00	0.00					500,000.00
	Ending Balance	1,775,000.00	0.00	900,000.00	2,600,000.00	4,000,000.00					9,175,000.00

	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest
Balance Forward - 12/31/87	83,347.82	15,974.68	37,267.01	0.00	46,055.17	0.00	0.00	0.00	0.00	0.00	167,840.68
January Payment (12/31/87) (1)	(83,324.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(83,324.72)
January Payment (1/9/88)	0.00	(15,874.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,874.58)
January Accrual	9,673.21	1,215.23	4,549.34	0.00	20,098.46	0.00	0.00	0.00	0.00	0.00	35,656.23
February Accrual	9,033.30	1,049.04	4,034.02	0.00	17,472.47	0.00	0.00	0.00	0.00	0.00	31,604.93
March Accrual	0.00	1,129.53	4,385.52	0.00	18,594.46	0.00	0.00	0.00	0.00	0.00	24,160.89
April Accrual	0.00	1,117.81	4,373.67	0.00	18,663.47	0.00	0.00	0.00	0.00	0.00	24,137.15
May Accrual	0.00	1,162.86	4,468.23	0.00	19,278.09	0.00	0.00	0.00	0.00	0.00	25,310.87
June Accrual	1,335.79	1,120.14	4,363.80	0.00	11,301.37	0.00	0.00	0.00	0.00	0.00	37,073.36
July Accrual	5,224.82	1,163.56	4,458.27	0.00	11,615.62	0.00	0.00	0.00	0.00	0.00	41,726.89
August Accrual	6,031.83	778.16	4,370.70	0.00	11,498.39	0.00	0.00	0.00	0.00	0.00	41,533.18
Payment on interest (May) - 6/24/88	0.00	(8,736.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,736.53)
September Accrual	8,082.33	0.00	4,214.30	0.00	10,893.16	0.00	0.00	0.00	0.00	0.00	41,480.42
October Accrual	7,718.59	0.00	4,078.37	0.00	10,616.44	0.00	0.00	0.00	0.00	0.00	38,761.47
November Accrual	6,579.54	0.00	3,443.86	0.00	9,082.19	0.00	0.00	0.00	0.00	0.00	33,970.80
December Accrual	6,914.05	0.00	3,447.20	0.00	8,057.67	0.00	0.00	0.00	0.00	0.00	34,278.45
Ending Balance	60,522.46	0.00	37,678.59	84,617.13	282,797.14						466,518.33

	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest
January Income Accrual	(9,673.21)	(1,215.23)	(4,549.34)	0.00	(20,098.46)	0.00	0.00	0.00	0.00	0.00	(35,656.23)
February Income Accrual	(9,033.30)	(1,049.04)	(4,034.02)	0.00	(17,472.47)	0.00	0.00	0.00	0.00	0.00	(31,534.83)
March Income Accrual	0.00	(1,129.53)	(4,385.52)	0.00	(18,663.47)	0.00	0.00	0.00	0.00	0.00	(24,160.89)
April Income Accrual	0.00	(1,117.81)	(4,373.67)	0.00	(18,663.47)	0.00	0.00	0.00	0.00	0.00	(24,137.15)
May Income Accrual	0.00	(1,162.86)	(4,468.23)	0.00	(19,278.09)	0.00	0.00	0.00	0.00	0.00	(25,310.87)
June Income Accrual	1,335.79	(1,120.14)	(4,363.80)	0.00	(11,301.37)	0.00	0.00	0.00	0.00	0.00	(37,073.36)
July Income Accrual	5,224.82	(1,163.56)	(4,458.27)	0.00	(11,615.62)	0.00	0.00	0.00	0.00	0.00	(41,726.89)
August Income Accrual	6,031.83	(778.16)	(4,370.70)	0.00	(10,893.16)	0.00	0.00	0.00	0.00	0.00	(41,533.18)
September Income Accrual	8,082.33	0.00	(4,214.30)	0.00	(10,593.16)	0.00	0.00	0.00	0.00	0.00	(41,480.42)
October Income Accrual	7,718.59	0.00	(4,078.37)	0.00	(10,816.44)	0.00	0.00	0.00	0.00	0.00	(38,761.47)
November Income Accrual	6,579.54	0.00	(3,443.86)	0.00	(9,082.19)	0.00	0.00	0.00	0.00	0.00	(33,970.80)
December Income Accrual	6,914.05	0.00	(3,447.20)	0.00	(8,057.67)	0.00	0.00	0.00	0.00	0.00	(34,278.45)
Ending Balance	(50,498.26)	(6,736.53)	(60,212.58)	(84,617.13)	(216,797.97)						(428,603.67)

(1) Paid 12/31/87, booked 01/98.

EC 002680499

ENROLL CORP - ACCOUNT RECONCILIATION  
OFFICERS' LOANS  
As of December 31, 1989

010280

\* Note: Half of Officers Mark was to be paid back 1/21/89 - at the 2/7/89 comp committee meeting, 700 K of that 1/2 25M was forgiven. An interest related to the 700K forgiveness should be paid back, along with all interest related to the 42.5 loan on 1/17/2000 according to contract and Penn Bulletin. Interest should be accrued beginning 2/1/89 only on the 1,150,000 remaining principal.  
 \*\* 1900K plus interest was forgiven 5/89 - being 1/2 for half of that plus interest - Mark checking - Mark checking.  
 \*\*\* On May 12, 1989 Mr. Ley swapped in 54,000 shares @ 74.8875 (4,033,175.00 - 38,373 checks @ 105.11) for repayment on his loan.  
 \*\*\*\* On May 2, 1989 Mr. Shilling swapped in 26,475 shares @ 76.8875 (2,036,041.81) for partial payment on his loan.  
 \*\*\*\*\* On November 11, 1989 Mr. Ley swapped in 68,487 shares @ 10.8175 (7,401,926.25) plus a check for 1,204.41 - total 8,606,130.66

Int. rate	January 1, 1989 - Present	APR 84 7.50% Annual	APR 84 7.50% Annual	APR 84 7.50% Annual	MAR 87 12.00% Annual	Principal	5/21/88 DR balance
	Balance Forward - 1/21/88	1,775,000.00	800,000.00	7,500,000.00	4,000,000.00	9,175,000.00	9,175,000.00
	189 Loan (paid to E) (repayment 5/89)	0.00	(450,000.00)	0.00	0.00	(450,000.00)	(450,000.00)
	759 Loan on hand (1.25% on 700K repayment)	0.00	(550,000.00)	0.00	0.00	(550,000.00)	(550,000.00)
	Account - 5/7/89	2,225,000.00	0.00	0.00	0.00	2,225,000.00	2,225,000.00
	Shares swapped in his repayment - 5/89/89	(4,000,000.00)	0.00	0.00	(3,000,000.00)	(7,000,000.00)	(7,000,000.00)
	Shares swapped in for repayment - 5/7/89	2,000,000.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00
	Loan - 5/27/89	2,000,000.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00
	Shares swapped in for repayment - 11/10/89	(4,000,000.00)	0.00	0.00	0.00	(4,000,000.00)	(4,000,000.00)
	Ending Balance	0.00	450,000.00	1,950,000.00	2,000,000.00	4,400,000.00	4,400,000.00

Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest
Balance Forward - 1/21/88	60,577.46	97,575.69	94,417.13	702,797.14	495,516.37	495,516.37	495,516.37
Accr. Interest added to E (repayment 5/89)	0.00	(89,819.55)	0.00	0.00	(89,819.55)	(89,819.55)	(89,819.55)
Revenue June-Dec interest	0.00	(79,296.50)	0.00	0.00	(79,296.50)	(79,296.50)	(79,296.50)
Interest Payment - 3/89	(60,627.46)	0.00	0.00	(18,846.43)	(79,473.89)	(79,473.89)	(79,473.89)
January Accrual	7,237.47	0.00	9,827.10	18,846.48	33,701.08	33,701.08	33,701.08
February Accrual	6,837.02	0.00	4,874.84	15,107.82	28,416.88	28,416.88	28,416.88
March Accrual	7,538.87	0.00	5,235.82	18,077.54	28,874.02	28,874.02	28,874.02
April Accrual	7,703.01	0.00	5,407.94	19,689.79	29,709.74	29,709.74	29,709.74
Shares swapped in for repayment - 5/89/89	0.00	0.00	0.00	(42.19)	(42.19)	(42.19)	(42.19)
Shares swapped in for repayment - 5/17/89	(31,163.33)	0.00	0.00	0.00	(31,163.33)	(31,163.33)	(31,163.33)
May Accrual	4,065.16	0.00	5,448.19	9,059.43	18,807.78	18,807.78	18,807.78
June Accrual	0.00	0.00	5,388.97	9,379.22	13,778.19	13,778.19	13,778.19
July Accrual	0.00	0.00	6,112.03	9,249.87	15,381.70	15,381.70	15,381.70
August Accrual	0.00	0.00	6,240.09	8,460.90	15,861.02	15,861.02	15,861.02
September Accrual	992.01	0.00	6,027.53	6,118.58	18,130.10	18,130.10	18,130.10
October Accrual	11,875.07	0.00	6,366.15	6,831.98	27,875.20	27,875.20	27,875.20
November Accrual	8,662.02	0.00	6,185.28	6,371.75	22,229.03	22,229.03	22,229.03
Shares swapped in for repayment - 11/10/89	(18,521.88)	0.00	6,586.35	5,978.71	(19,521.10)	(19,521.10)	(19,521.10)
December Accrual	0.00	0.00	158,286.40	186,478.41	18,598.06	18,598.06	18,598.06
Ending Balance	0.00	29,819.54	158,286.40	186,478.41	374,964.58	374,964.58	374,964.58

Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest
Balance Forward - 1/21/88	495,516.37	495,516.37	495,516.37	495,516.37	495,516.37	495,516.37	495,516.37
Revenue June-Dec interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
January Income Accrual	18,846.48	18,846.48	18,846.48	18,846.48	18,846.48	18,846.48	18,846.48
February Income Accrual	28,416.88	28,416.88	28,416.88	28,416.88	28,416.88	28,416.88	28,416.88
March Income Accrual	28,874.02	28,874.02	28,874.02	28,874.02	28,874.02	28,874.02	28,874.02
April Income Accrual	29,709.74	29,709.74	29,709.74	29,709.74	29,709.74	29,709.74	29,709.74
May Income Accrual	13,778.19	13,778.19	13,778.19	13,778.19	13,778.19	13,778.19	13,778.19
June Income Accrual	15,381.70	15,381.70	15,381.70	15,381.70	15,381.70	15,381.70	15,381.70
July Income Accrual	15,861.02	15,861.02	15,861.02	15,861.02	15,861.02	15,861.02	15,861.02
August Income Accrual	18,130.10	18,130.10	18,130.10	18,130.10	18,130.10	18,130.10	18,130.10
September Income Accrual	27,875.20	27,875.20	27,875.20	27,875.20	27,875.20	27,875.20	27,875.20
October Income Accrual	22,229.03	22,229.03	22,229.03	22,229.03	22,229.03	22,229.03	22,229.03
November Income Accrual	(19,521.10)	(19,521.10)	(19,521.10)	(19,521.10)	(19,521.10)	(19,521.10)	(19,521.10)
December Income Accrual	18,598.06	18,598.06	18,598.06	18,598.06	18,598.06	18,598.06	18,598.06
Ending Balance	374,964.58	374,964.58	374,964.58	374,964.58	374,964.58	374,964.58	374,964.58

EC 002680500

ENRON CORP - ACCOUNT RECONCILIATION  
OFFICERS' LOANS  
As of December 31, 2000

01/06/01

\* Note: Half of Rebecca Mark's loan was to be paid back 1/1/1999, at the 37.98% comp. committee meeting \$700k of that \$1,250k was forgiven. Interest related to the \$700k forgiven was \$1,150,000. The other \$550k was paid back, also with 37.98% comp. The remaining \$550k was related to the \$2.5 loan on 10/1/2000 according to contract and Pam Butler.

\*\* \$500k plus interest was forgiven 5/98 - billing EI for half of that plus interest. Mark checking to see if Water Co. will take remaining

\*\*\* On May 12, 1999 Mr. Lay swapped in 34,000 shares @ 74.8815 (4,033,125.00 - 38.33 check + 0.33) for repayment on his loan.

\*\*\*\* On May 3, 1999 Mr. Lay swapped in 28,425 shares @ 75.8875 (2,000,042.19) for partial payment on his loan. The remaining 2mm balance will be forgiven by the board

\*\*\*\*\* On November 11, 1999 Mr. Lay swapped in 98,487 shares @ 40.8125 (4,019,500.63) plus a check for \$20,411 - total 4,019,521.10

\*\*\*\*\* On August 24th, 2000, Mr. Lay swapped in 47,815 shares @ 305.50 (14,406,182.50) plus a check for \$15,921 - total \$14,422,103.50

(1) On August 24th, 2000, Mr. Lay swapped in 47,815 shares @ 305.50 (14,406,182.50) plus a check for \$15,921 - total \$14,422,103.50

Int. rate	Jan. 1, 1993 - Present	Mark Personal	Mark Personal (1)	Mark Personal (2)	Shilling Personal (3)	Principal
Balance Forward - 1/27/1993	1,715,000.00	800,000.00	2,500,000.00	4,000,000.00	0.00	9,175,000.00
1999 Loan billed to EI (forgiven 5/98)	0.00	(450,000.00)	0.00	0.00	0.00	(450,000.00)
Amount of 27789700K forgiven in 1999	0.00	0.00	(210,000.00)	0.00	0.00	(210,000.00)
2095 pym on loan (\$1.25ml. Due-\$700K forgiven)	0.00	0.00	(550,000.00)	0.00	0.00	(550,000.00)
Advance - 5/7/98	2,225,000.00	0.00	0.00	0.00	0.00	2,225,000.00
Shares swapped in for repayment - 5/03/98 ***	(4,066,000.00)	0.00	0.00	(2,000,000.00)	0.00	(6,066,000.00)
Shares swapped in for repayment - 5/12/98 ***	(2,000,000.00)	0.00	0.00	0.00	0.00	(2,000,000.00)
Loan - 1/27/1998	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Shares swapped in for repayment - 1/11/98 ***	(4,000,000.00)	0.00	0.00	0.00	0.00	(4,000,000.00)
Advance - 1/27/2000	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Advance 10/6/98	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Shares swapped in for repayment - 02/15/00 ***	(4,000,000.00)	0.00	(1,250,000.00)	0.00	0.00	(5,250,000.00)
07/25 payment on loan	0.00	0.00	0.00	0.00	0.00	0.00
Amount of \$450K loan forgiven	0.00	0.00	(135,000.00)	0.00	0.00	(135,000.00)
Advance - 4/21/2000	3,000,000.00	0.00	0.00	0.00	0.00	3,000,000.00
Advance - 5/18/00	400,000.00	0.00	0.00	0.00	0.00	400,000.00
Amount of \$450K loan forgiven in July 2000	0.00	0.00	(160,000.00)	0.00	0.00	(160,000.00)
Amount of \$700K loan forgiven in August 2000	0.00	0.00	(45,000.00)	0.00	0.00	(45,000.00)
Amount of \$700K loan forgiven in August 2000	0.00	0.00	(70,000.00)	0.00	0.00	(70,000.00)
Shares swapped in for repayment - 08/24/00 (1)	(4,000,000.00)	0.00	0.00	0.00	0.00	(4,000,000.00)
Amount of \$450K loan forgiven in September 2000	0.00	0.00	(45,000.00)	0.00	0.00	(45,000.00)
Amount of \$700K loan forgiven in September 2000	0.00	0.00	(70,000.00)	0.00	0.00	(70,000.00)
Amount of \$450K loan forgiven in October 2000	0.00	0.00	(45,000.00)	0.00	0.00	(45,000.00)
Amount of \$700K loan forgiven in October 2000	0.00	0.00	(70,000.00)	0.00	0.00	(70,000.00)
Advance - 11/7/00	4,000,000.00	0.00	0.00	0.00	0.00	4,000,000.00
Repay of 11/7/00 advance - 11/20/00	(4,000,000.00)	0.00	0.00	0.00	0.00	(4,000,000.00)
Advance - 12/21/00	4,000,000.00	0.00	0.00	0.00	0.00	4,000,000.00
Repay of 12/21/00 advance - 12/26/00	(4,000,000.00)	0.00	0.00	0.00	0.00	(4,000,000.00)
Ending Balance	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00

Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest	Accr. Interest
Balance Forward - 12/31/98	0.00	26,618.54	156,268.40	166,478.41	374,364.35
January Accrual	1,351.10	0.00	8,917.17	10,919.22	19,217.48
February Accrual	7,548.49	0.00	8,931.51	10,814.31	24,056.31
Shares swapped in for repayment - 02/15/00 ***	(6,809.59)	0.00	0.00	0.00	(6,809.59)
07/25 payment on loan	0.00	0.00	(171,058.08)	0.00	(171,058.08)
Amount of interest on \$450K loan forgiven	0.00	(6,581.48)	0.00	0.00	(6,581.48)
March Accrual	0.00	0.00	0.00	11,792.01	11,792.01
April Accrual	8,918.28	0.00	0.00	11,699.31	18,227.39
May Accrual	16,948.22	0.00	0.00	11,892.00	31,460.22
June Accrual	16,987.65	0.00	0.00	11,735.10	31,253.95
July Accrual	25,178.40	0.00	0.00	12,256.00	31,253.95
August Accrual	18,448.77	(13,130.75)	0.00	0.00	(13,130.75)
Amount of interest on \$450K loan forgiven	(18,189.43)	(3,280.73)	0.00	11,828.15	25,107.19
September Accrual	0.00	(2,380.73)	0.00	13,375.68	8,084.95
October Accrual	0.00	(2,290.70)	0.00	11,640.18	8,084.95
November Accrual	8,582.19	0.00	0.00	11,327.78	19,899.95
December Accrual	4,503.01	0.00	0.00	11,327.78	15,830.77
Ending Balance	13,065.30	10.00	0.00	324,887.14	337,852.34

Mark Personal Int Income	Mark Personal Int Income	Mark Personal Int Income	Shilling Int Income	Mark Personal Int Income	Interest Income
January Income Accrual	(1,341.10)	0.00	(6,937.17)	(10,919.22)	(19,217.49)
February Income Accrual	(7,548.49)	0.00	(8,931.51)	(10,814.31)	(24,056.31)
March Income Accrual	0.00	0.00	0.00	(11,792.01)	(11,792.01)
April Income Accrual	(6,818.93)	0.00	0.00	(11,699.31)	(18,227.39)
May Income Accrual	(16,948.22)	0.00	0.00	(11,892.00)	(31,460.22)
June Income Accrual	(16,987.65)	0.00	0.00	(11,735.10)	(31,253.95)
July Income Accrual	(25,178.40)	0.00	0.00	(12,256.00)	(38,032.87)
August Income Accrual	(18,448.77)	3,280.73	0.00	(11,828.15)	(25,107.19)
September Income Accrual	0.00	2,380.73	0.00	(11,375.68)	(8,084.95)
October Income Accrual	0.00	2,290.70	0.00	(11,375.68)	(8,084.95)
November Income Accrual	(8,582.19)	0.00	0.00	(11,899.18)	(19,899.95)
December Income Accrual	(4,503.01)	0.00	0.00	(11,327.78)	(15,830.77)
Ending Balance	(110,174.23)	9,972.18	(12,910.68)	(329,407.73)	(631,340.95)

EC 002680501

ENRON CORP - ACCOUNT RECONCILIATION  
 OFFICERS' LOANS  
 As of September 30, 2001

\*\*\*\* On May 3, 1999 Mr. Skilling swapped in 26,425 shares @ 75.6875 (2,000,042.19) for partial payment on his loan. The remaining 2mm balance will be forgiven by the board when Mr. Skilling fulfills his contract requirements on 12/31/01. He is responsible for accrued interest.

	Skilling
Int. rate January 1, 1993 - Present	
Balance Forward - 12/31/98	4,000,000.00
1/99 Loan billed to EI -(forgiven 5/98)	0.00
Amort of 2/7/99 700k forgiven	0.00
2/99 pymt on loan(\$1.25mil. Due-\$700K forgiven)	0.00
Advance - 5/7/99	0.00
Shares swapped in for repayment - 5/03/99 ****	(2,000,000.00)
Repayment of LOC on 9/15/01	(2,000,000.00)
Ending Balance	<u>0.00</u>

	Accr Interest
Balance Forward - 01/01/01	324,887.14
January Accrual	11,649.91
February Accrual	9,238.40
Additional interest recorded relating to 1999 and 2000 correction %int.	25,130.96
Correction for 2001 90 days, January 1, 2001 through March 31, 2001	9,884.29
March Accrual	0.00
Payment received for period through 2000	(350,018.10)
April Accrual for Mr. Skilling	10,257.53
May Accrual for Mr. Skilling	10,599.45
June Accrual for Mr. Skilling	10,257.53
July Accrual	10,927.44
August Accrual for Mr. Skilling	10,927.44
September Accrual for Mr. Skilling	4,934.97
Ending Balance	<u>88,676.96</u>

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