

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 59296 / January 26, 2009

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2926 / January 26, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13350

In the Matter of

Jordan H. Mintz,

Respondent.

**ORDER INSTITUTING PUBLIC
ADMINISTRATIVE PROCEEDINGS
PURSUANT TO RULE 102(e) OF THE
COMMISSION'S RULES OF PRACTICE,
MAKING FINDINGS AND IMPOSING
REMEDIAL SANCTIONS**

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted against Jordan H. Mintz (“Respondent” or “Mintz”) pursuant to Rule 102(e)(3)(i) of the Commission’s Rules of Practice.¹

¹ Rule 102(e)(3)(i) provides, in relevant part, that:

The Commission, with due regard to the public interest and without preliminary hearing, may, by order, . . . suspend from appearing or practicing before it any . . . attorney . . . who has been by name . . . [p]ermanently enjoined by any court of competent jurisdiction, by reason of his or her misconduct in an action brought by the Commission, from violating or aiding and abetting the violation of any provision of the Federal securities laws or of the rules and regulations thereunder.

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (“Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III(1) and (3) below, which are admitted, Respondent consents to the entry of this Order Instituting Public Administrative Proceedings Pursuant to Rule 102(e) of the Commission’s Rules of Practice, Making Findings and Imposing Remedial Sanctions (“Order”), as set forth below.

III.

On the basis of this Order and Respondent’s Offer, the Commission finds that:

1. Mintz, 52, is and has been an attorney licensed to practice in the States of Texas and New York. From January 1996 until October 2000, Mintz was a Vice President in the Tax Division of Enron Corp. (“Enron”). In October 2000, Mintz became the General Counsel of Enron Global Finance, a position he held during the charged conduct and maintained until February 2002. Mintz is currently a Vice President and the Chief Tax Officer in the Tax Department of the Finance Division at Kinder Morgan. Neither the Tax Department, nor the Finance Division are part of, or report to, the General Counsel’s Office at Kinder Morgan. Mintz does not provide any legal advice in his current position, does not supervise any employees that provide legal advice as part of the General Counsel’s Office at Kinder Morgan, and is not required to be an attorney to serve in his current position. Mintz plans to remain in his current position and perform the same duties following settlement of this matter.

2. Enron was, at all relevant times, an Oregon corporation with its principal place of business in Houston, Texas. Until its bankruptcy filing in December 2001, Enron was the seventh largest corporation in the United States based upon reported revenue. In the previous ten years, Enron had evolved from a regional natural gas provider to a commodity trader of natural gas, electricity, and other physical commodities with retail operations in energy and other products. Enron also created and traded financial products. At all relevant times, the common stock of Enron was registered with the Commission pursuant to Section 12(b) of the Securities Exchange Act of 1934 (“Exchange Act”) and traded on the New York Stock Exchange.

3. On January 20, 2009, the U.S. District Court for the Southern District of Texas, Houston Division, entered a final judgment by consent against Mintz, permanently enjoining him from violating Section 17(a) of the Securities Act of 1933, Sections 10(b), 13(b)(5) and 14(a) of the Exchange Act and Exchange Act Rules 10b-5, 13b2-1, 13b2-2 and 14a-9, and aiding and abetting violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Exchange Act Rules 12b-20, 13a-1, and 13a-13. Securities and Exchange Commission v. Jordan H. Mintz, et al., Civil Action Number H-07-1027 (S.D. Tex.). Mintz was also ordered to pay \$1 in disgorgement and a \$25,000 civil money penalty.

4. Among other things, the Commission's complaint alleges that Mintz and co-defendant Rex R. Rogers, the former Associate General Counsel for Enron, intentionally failed to disclose in Enron's 2000 proxy statement millions of dollars paid to the former Chief Financial Officer, Andrew Fastow. The complaint further alleges that Mintz completed a fraudulent related party transaction with an entity controlled by Fastow and failed to disclose the transaction when required in Enron's 2000 proxy statement. The complaint also alleges that Mintz and Rogers made misleading statements regarding the Fastow related entities in Enron's second quarter Form 10-Q.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent's Offer.

Accordingly, IT IS HEREBY ORDERED, effective immediately, that Mintz is suspended from appearing or practicing before the Commission as an attorney for two years. Before appearing and resuming practice before the Commission as an attorney, Mintz must submit an affidavit to the Commission's Office of the General Counsel truthfully stating, under penalty of perjury, that he has complied with this Order, that he is not subject to any suspension or disbarment as an attorney by a court of the United States or of any state, territory, district, commonwealth, or possession, and that he has not been convicted of a felony or misdemeanor involving moral turpitude as set forth in Rule 102(e)(2) of the Commission's Rules of Practice.

By the Commission.

Elizabeth M. Murphy
Secretary