

# **APPENDIX B**

APPENDIX B

	<u>Page</u>
I. BACKGROUND AND RATIONALE .....	B-6
Estimated Structured Transaction Project Fees as of June 4, 2001 .....	B-7
Enron Presentation to Joint Committee on Taxation Staff, June 7, 2002 .....	B-8
Structured Transactions Group, Summaries of Project Earnings & Cash Flows, November 2001 .....	B-95
II. PROJECT TANYA .....	B-169
Letter from Arthur Andersen, to Robert J. Hermann, Enron Corporation (October 27, 1995) .....	B-170
Memorandum from IRS District Counsel, Houston District, to Chief, Quality Measurement Staff, IRS Houston District (August 16, 1999) .....	B-171
Project Tanya To Do List (November 9, 1995) .....	B-173
III. PROJECT STEELE.....	B-176
Show Me the Money! Project Steele Earnings Benefits .....	B-177
Letter from Thomas Finley, Managing Director, Bankers Trust Company to R. Davis Maxey, Enron Corporation (August 11, 1997) .....	B-178
Letter from Thomas Finley, Managing Director, Bankers Trust Company to R. Davis Maxey, Enron Corporation (November 7, 1997) .....	B-180
Letter from Thomas Finley, Managing Director, Bankers Trust Company to R. Davis Maxey, Enron Corporation (June 17, 1997).....	B-200
Letter from Frank Newman, Chairman of the Board and Chief Executive Officer, Bankers Trust Company to Mr. Kenneth L. Lay, Chairman and Chief Executive Officer, Enron Corporation (March 2, 1998) .....	B-202
Letter from Thomas Finley, Managing Director, Bankers Trust Company to R. Davis Maxey, Enron Corporation (January 30, 1998).....	B-203

	<u>Page</u>
IV. PROJECT COCHISE.....	B-207
Project Cochise Deal Basics.....	B-208
Minutes, Meeting of the Board of Directors, Enron Corporation (February 8, 1999), The Four Seasons Hotel .....	B-209
Letter from Brian J. McGuire, Vice President, Bankers Trust Company, to Richard A. Causey, Senior Vice President and Chief Accounting and Information Officer, Enron Corp. (January 28, 1999) .....	B-214
Letter from Arthur Andersen to Bankers Trust Company (May 26, 1999) .....	B-220
Preliminary Project Diagram--Transfer of Preferred Stock to Akin, Gump Partners.....	B-239
Preliminary Project Diagram--Dividends During Subsequent Years and Recapitalization.....	B-240
Preliminary Project Executive Summary .....	B-242
V. PROJECT TERESA.....	B-243
Discussion Material for Enron Corporation by Bankers Trust Company (March 27, 1997).....	B-244
Project Teresa Deal Basics .....	B-254
VI. PROJECT TOMAS .....	B-255
Letter from Robert P. Palmquist, Arthur Andersen, to R. Davis Maxey, Enron Corporation (December 11, 1997) .....	B-256
Letter from Brian J. McGuire, Vice President, Bankers Trust Company to Richard A. Causey, Senior Vice President and Chief Accounting and Information Officer, Enron Corporation (September 15, 1998) .....	B-259
Enron Risk Assessment and Control Deal Approval Sheet .....	B-264
Exhibit XX-Sales of Leased Assets Reported by Seneca Leasing Partners, L.P.....	B-268
VII. PROJECT CONDOR .....	B-269
Letter from Arthur Andersen to Chase Securities, Inc. (September 29, 1999)...	B-270
Discussion Material for Project Condor (April, 1999).....	B-276
Internal Documentation Regarding Project Condor Issues .....	B-288

	<u>Page</u>
Memorandum from AnnMarie Tiller, Corporate Tax Department, Enron, Regarding Proposed Restructuring Whitewing Associates, (February 26, 1999).....	B-291
Nighthawk Restructuring Summary.....	B-297
VIII. PROJECT TAMMY I .....	B-299
Project Tammy I Deal Basics.....	B-300
Electronic Mail from Steve Klig, Deloitte & Touche, to Alicia Goodrow, Enron Corporation Regarding Tammy Example (October 23, 2001).....	B-301
IX. PROJECT TAMMY II.....	B-303
Project Tammy II Deal Basics .....	B-304
X. PROJECT APACHE.....	B-305
Initial Transaction Diagram from Presentation by Chase Securities to Enron ...	B-306
XI. PROJECT NOLy.....	B-307
Memorandum from Stephen H. Douglas, Enron North America, to Robert J. Hermann, Regarding Synthetic Mark-to-Market Program (August 29, 2001).....	B-308
XII. PROJECT RENEGADE .....	B-311
Discussion Material for Project Renegade (December 17, 1998).....	B-312
Tax Indemnity Agreement Between Bankers Trust and Enron (December 29, 1998).....	B-330
XIII. COLI/TOLI TRANSACTIONS .....	B-343
Enron Corporation 1994 Deferral Plan, Plan Funding Conclusions and Recommendations .....	B-344
Enron Corporation Executive Summary of Purchased Life Insurance Policies .....	B-350
File Memorandum from J. Anthony Jarrett Regarding Sale of PGE: Options for Trust Owned Life Insurance (August 6, 2002).....	B-352
United States Bankruptcy Court, Southern District of New York. Amended Statement of Financial Affairs, Exhibit B-19 and Schedule B .....	B-355

	<u>Page</u>
Item 11, Attachment A, Enron Corporation, COLI/TOLI Policies.....	B-359
Enron Corporation, COLI Policies Surrendered in 2002 .....	B-360
<b>XIV. STRUCTURED FINANCING TRANSACTIONS .....</b>	<b>B-361</b>
Minutes, Meeting of the Board of Directors, Enron Corporation (December 10, 1996); Minutes, Meeting of the Executive Committee of the Board of Directors, Enron Corporation (December 18, 1996); Minutes, Meeting of the Executive Committee of the Board of Directors, Enron Corporation (June 5, 1997).....	B-362
Minutes, Special Meeting of the Board of Directors, Enron Corporation (September 27, 1993) .....	B-404
Minutes, Meeting of the Finance Committee of the Board of Directors, Enron Corporation (October 12, 1993) .....	B-420
Minutes, Meeting of the Board of Directors, Enron Corporation (October 13, 1993) .....	B-425
Letter from Vinson & Elkins to Enron Corporation (November 4, 1993).....	B-434
Letter from Vinson & Elkins to Robert J. Hermann, Vice President-Tax, Enron Corp. (December 17, 1993).....	B-448
Letter from Arthur Andersen to Goldman, Sachs and Co. (September 13, 1993).....	B-461
Field Service Advice Memorandum from Deborah A. Butler, IRS Assistant Chief Counsel, to Janet Balboni, IRS District Counsel, Midstates Region .....	B-463
Counsel Settlement Memorandum Regarding Enron Corporation MIPS Issues.....	B-490
Memorandum from Morris R. Clark to Jordan Mintz Regarding Federal Income Tax Treatment of Prepayments (September 22, 1999) .....	B-518
Memorandum from AnnMarie Tiller and Brent Vasconcellos, Enron Corporate Tax Planning, to Jim Sandt, Regarding Enron Credit Linked Notes Due 2005 (April 10, 2001).....	B-535
Memorandum from AnnMarie Tiller, Corporate Tax Planning to Dave Maxey, Regarding Enron Credit Linked Notes Due August 2005 (January 12, 2001).....	B-540

	<u>Page</u>
Electronic Mail from AnnMarie Tiller to Ryan Siurek, Yosemite III Prepay (March 27, 2001).....	B-542
RMTC Liquids (Prepay) 1999 and 2000 tax workpapers .....	B-543
Memorandum from Brent Vasconcellos, Enron Tax Planning to AnnMarie Tiller, Regarding Yosemite I Withholding (January 14, 2000) .....	B-546
Yosemite Financing outline of various tax issues (October 28, 1999) .....	B-554
<b>XV. USE OF FOREIGN ENTITIES .....</b>	<b>B-564</b>
Enron “Non-binding Intent Agreements” Policy Memorandum (March 2000).....	B-566
<b>XVI. OFF BALANCE SHEET PARTNERSHIPS .....</b>	<b>B-569</b>
Memorandum from AnnMarie Tiller and Brent Vasconcellos, to R. Davis Maxey, Regarding Talon Financing Transaction (April 19, 2000).....	B-570
Memorandum from AnnMarie Tiller and Brent Vasconcellos, to Ben Glisan, Regarding Talon I, LLC (August 19, 2000).....	B-575
<b>XVII. OTHER COMPANY MATERIALS RELATED TO THE STRUCTURED TRANSACTIONS GROUP.....</b>	<b>B-577</b>
Structured Transactions Group Overview .....	B-578