

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

_____X	:	
In re	:	Chapter 11
Enron Corp.	:	Case No. 01-16034
	:	Jointly Administered
Debtor.	:	
_____X	:	

AMENDED STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs.

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

Note: This Amended Statement of Financial Affairs supercedes the Statement of Financial Affairs filed on June 17, 2002. The responses to Questions 3a, 3b, 4a and 24 were amended.

Exhibit B-19
Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.

Policy Group	Contact	Plan	Number of Policies	Gross Cash Surrender Value	Loan Balance	Net Cash Surrender Value Excluding Interest Charges
COLI						
Mass. Mutual - 12/28/84	Clark/Bardes	1985 Deferral Plan	134	\$37,895,715	\$35,400,642	\$2,495,073
Great Western Life - 06/01/86	Clark/Bardes	1985 Deferral Plan	201	\$156,072,109	\$160,686,393	(\$4,614,284)
Pacific Life	MCG/Silverstone Group	1985 Deferral Plan/Directors' Unfunded Deferred Income Plan	7	\$5,301,294	\$5,000,837	\$300,457
Security Life of Denver	MCG/Silverstone Group	1985 Deferral Plan/Directors' Unfunded Deferred Income Plan	5	\$2,600,345	\$2,509,495	\$90,850
Pacific Life	MCG/Silverstone Group	1985 Deferral Plan	150	\$108,864,774	\$101,392,867	\$7,471,907
Security Life of Denver	MCG/Silverstone Group	1985 Deferral Plan	216	\$85,917,753	\$82,883,551	\$3,034,202
		1985 Deferral Plan/Directors' Unfunded Deferred Income Plan Total	713	\$396,651,991	\$387,873,785	\$8,778,206
Mass Mutual - 3/1/83-84	Clark/Bardes	Executive Supp. Benefit Plan	81	\$31,292,170	\$29,655,380	\$1,636,790
Mass. Mutual - 03/01/85	Clark/Bardes	Executive Supp. Benefit Plan	51	\$10,232,071	\$9,598,093	\$633,978
Pacific Life	MCG/Silverstone Group	Executive Supp. Benefit Plan	15	\$2,392,347	\$2,306,105	\$86,242
Security Life of Denver	MCG/Silverstone Group	Executive Supp. Benefit Plan	55	\$31,129,624	\$0	\$31,129,624
Security Life of Denver	MCG/Silverstone Group	Executive Supp. Benefit Plan	22	\$2,221,247	\$2,064,832	\$156,415
		Executive Supp. Benefit Plan Total	224	\$77,267,459	\$43,624,409	\$33,643,050
Pacific Life	MCG/Silverstone Group	Special Deferred Compensation Agreement	1	\$991,138	\$932,707	\$58,431
Pacific Life	MCG/Silverstone Group	Survivor Benefit Plan	9	\$1,527,853	\$1,460,572	\$67,281
Security Life of Denver	MCG/Silverstone Group	Survivor Benefit Plan	18	\$3,762,303	\$3,497,370	\$264,933
		Survivor Benefit Plan Total	27	\$5,290,157	\$4,957,942	\$332,214
Security Life of Denver	MCG/Silverstone Group	Officers' Post Retirement Life Plan	4	\$1,636,204	\$1,520,775	\$115,430
		Total COLI	969	\$481,836,949	\$438,909,618	\$42,927,331
TOLI						
CIGNA - 9/28/94	Clark/Bardes	TOLI/1994 Deferral Plan	78	\$30,134,238	\$0	\$30,134,238
		Total TOLI	78	\$30,134,238	\$0	\$30,134,238

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I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief, subject to the global notes and various footnotes set forth therein.

Date: August 14, 2002

Signature /s/ RAYMOND M. BOWEN, JR.

Print Name Raymond M. Bowen, Jr.

Title Executive Vice President, Chief Financial Officer
and Treasurer

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.

Schedule B - Personal Property

Type of Property	None	Description and Location of Property	Current Book Value of Debtor's Interest in Property, Without Deducting Any Secured Claim or Exemption
17. Other liquidated debts owing debtor including tax refunds. Give particulars.		Foreign Currency Swap Receivable Accounts Receivable - Other Federal Income Tax Refund Interest & Dividends Receivable Long-Term Notes Receivable Montana Income Tax Refund New Mexico Income Tax Refund North Dakota Income Tax Refund Notes Receivable - Trade Oklahoma Income Tax Refund Utah Income Tax Refund Total	\$35,177,123 \$26,536,099 63,170,865 1,398,126 10,443,567 323,186 188,373 142,760 46,804,489 500,000 136,341 \$184,820,929
18. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule of Real Property.	X		
19. Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.		Cash surrender value of Company owned life insurance (See Exhibit B-19) Cash surrender value of Trust owned life insurance (See Exhibit B-19) Two annuity contracts purchased from Kenneth Lay Total	\$42,927,331 30,134,238 10,000,000 \$83,061,569
20. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.		Prior to the Petition Date, Bank of America, NA ("B of A") offset the aggregate amount of \$123,187,674 on deposit in several accounts maintained by the Debtor at B of A. The Debtor believes that such offsets were improper and, thus, intends to seek recovery of the \$123,187,674 from B of A. SEE NOTE BELOW	N/A