REPORT OF INVESTIGATION OF ENRON CORPORATION AND RELATED ENTITIES REGARDING FEDERAL TAX AND COMPENSATION ISSUES, AND POLICY RECOMMENDATIONS

VOLUME II: APPENDICES A & B

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION

At the Request of
Senator Max Baucus
and
Senator Charles E. Grassley
of the
SENATE COMMITTEE ON FINANCE

February 2003

JCS-3-03

AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

REPORT OF INVESTIGATION OF ENRON CORPORATION AND RELATED ENTITIES REGARDING FEDERAL TAX AND COMPENSATION ISSUES, AND POLICY RECOMMENDATIONS

VOLUME II: APPENDICES A & B

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION

At the Request of
Senator Max Baucus
and
Senator Charles E. Grassley
of the
SENATE COMMITTEE ON FINANCE

February 2003

JCS-3-03

JOINT COMMITTEE ON TAXATION

108TH CONGRESS, 1ST SESSION

SENATE

MAX BAUCUS, Montana,
Chairman
JOHN D. ROCKEFELLER IV, West Virginia
TOM DASCHLE, South Dakota
CHARLES E. GRASSLEY, Iowa
ORRIN G. HATCH, Utah

HOUSE

WILLIAM M. THOMAS, California,
Vice Chairman
PHILIP M. CRANE, Illinois
E. CLAY SHAW, Jr., Florida
CHARLES B. RANGEL, New York
FORTNEY PETE STARK, California

Lindy L. Paull, *Chief of Staff*
Bernard A. Schmitt, *Deputy Chief of Staff*
Mary M. Schmitt, *Deputy Chief of Staff*

APPENDIX A

APPENDIX A

Page

I. LETTER TO JOINT COMMITTEE ON TAXATION STAFF DIRECTING INVESTIGATION A-2

II. DISCLOSURE AGREEMENT AMONG ENRON, SENATE COMMITTEE ON FINANCE AND JOINT COMMITTEE ON TAXATION STAFF A-5

III. RESOURCE MATERIALS PREPARED BY JOINT COMMITTEE ON TAXATION STAFF A-10

Individuals Interviewed by Joint Committee on Taxation Staff During Investigation A-11

Glossary of Terms Relevant to Joint Committee on Taxation Staff Investigation A-14

IV. OTHER MATERIALS A-28

Book-to-Tax Reconciliation A-29

Enron: A Select Chronology of Congressional, Corporate, and Government Activities, Congressional Research Service A-51