Account Summary for
August 1, 2001 - August 31, 2001

Your Financial Advisor :
ROCKY EMERY
EMERY FINANCIAL GROUP
OF FIRST UNION SECURITIES, INC
909 FANNIN STE 2100
HOUSTON, TX 77010
713-853-2401 / 866-753-9556

At a Glance

If you have more than one account with us, why not get them linked? Your summary below will list them all. Contact Your Financial Advisor today.

Accounts	Account number	Previous portfolio value	Current portfolio value
Investment Account	[redacted]958	$0.00	$1,244,935.68
Total		**$0.00**	**$1,244,935.68**

006411 02 3DG 43 ***AUTO**3-DIGIT 770
KENNETH L LAY &
LINDA LAY
TEN IN COMM
TCW MANAGED [redacted]
HOUSTON TX 77019-6069

GOVERNMENT
EXHIBIT
24118
Crim No. H-04-0025

First Union Securities, Inc.. Member NYSE/SIPC. Brokerage accounts are carried by First Clearing Corporation (FCC), Member NYSE/SIPC.

EVEN02 006411 244235538243 YNNNN NNNNN NNNNNNNN 000001

Regulatory Disclosure

Estimated portfolio values
Your portfolio value is an estimate. The prices First Clearing Corporation uses to value certain securities are provided by outside services and do not always represent the exact market price.

Pricing method
Prices for listed and NASDAQ securities are as of the close of business on the last day of the period. Corporate and municipal bonds and other fixed income securities are priced by a computerized pricing service or, for less actively traded securities, by utilizing a yield-based matrix system to arrive at an estimated market value. For current prices, call Your Financial Advisor.

Effective September 30,2001, long-term certificates of deposit will be priced using a market value pricing model. The price shown may be different than the price received if the CD is held to maturity.

SIPC protection
Coverage for cash and securities in protected client accounts is provided from two sources. The Securities Investor Protection Corporation (SIPC) protects up to $500,000, of which $100,000 may be cash. First Union has obtained additional protection, at no cost to you, for the remaining net equity balance, if any, of the cash and securities in your accounts. This coverage does not protect against losses from any change in market values of investments.

Margin account
If you have a margin account, this is a combined statement of your general account and the Special Memorandum Account maintained for you under Section 220.6 of Regulation T, issued by the Board of Governors of the Federal Reserve system. The permanent record of the separate account is available for your inspection.

Option information
Information on commissions and other charges associated with option transactions has been sent to you separately in transaction confirmations. Copies are available upon request.

Financial statements
Twice a year, First Clearing Corporation will update and have available, on-line, a statement of the firm's financial condition at www.firstclearingcorp.com. The most recent printed statement is available upon request.

Free credit balance
Free credit balances and fully-paid securities are available to clients upon request. Free credit balances are not segregated and may be used by the firm, but only to the extent permitted by federal regulations (Rule 15c3 on customer protection).

Tax reporting
If you are subject to 1099 reporting, we will provide you with any applicable 1099 forms. Cost basis and unrealized gain/loss are provided for informational purposes only and should not be used for tax preparation without assistance from your tax advisor. In addition, separate purchases of the same security may have been combined. To update your cost data or provide costs that are missing, contact Your Financial Advisor.

IRA Withholding Notice — Form W-4P/OMB No. 1545-0415
The withdrawals you receive from your IRA (except Education IRA) are subject to Federal income tax withholding unless you elect not to have withholding apply. If you have a periodic, or an "on demand" distribution, your election regarding our withholding of Federal income tax on your behalf stays in effect until you change it. You may change or revoke your election at any time and as often as you wish by completing a new election form. If you elect check-writing privileges you will also have previously elected to have no withholding on your withdrawals. If you decide to have taxes withheld you will not be eligible for check writing from your IRA. If you elect not to have taxes withheld you will be liable for payment of all taxes due on the taxable portion of your distribution and you may be responsible for payment of estimated tax. You may be subject to tax penalties under the estimated tax payment rules if your payments of estimated tax and withholding, if any, are not adequate.

Trading Activity
The time of transaction herein, the securities market on which the transaction was made, or the name of the buyer or seller and the source and amount of any commission or fee receivable by the firm will be furnished to the Client upon written request. Clients may elect in writing not to receive confirmations for transactions entered by outside investment advisors on their behalf. Clients may receive, on request and at no additional cost, transaction confirmations for any prior transactions effected during a waiver period and if desired, immediate confirmations for all subsequent transactions including details of any transaction effected for their accounts between periodic statements.

Financial situation
You must inform Your Financial Advisor promptly of any material change in your investment objective or financial situation so that they can meet your needs.

Clearing services
First Clearing Corporation (FCC), a registered broker-dealer, a member of the New York Stock Exchange and a member of the National Association of Securities Dealers, Inc., carries your account and acts as your custodian for funds and securities deposited with us directly by you, through your Introducing Firm as identified on the front of this statement, or as a result of transactions we process for your account. Unless and until we receive written notice from you to the contrary, FCC may accept from the Introducing Firm, without injury or investigation:
- orders for the purchase or sale of securities for your account on margin or otherwise, and
- any other instructions concerning your account.

Questions about your statement
If you do not object to the information reported on this statement within 10 days, we consider it conclusive. Inquiries concerning the positions and balances in your account may be directed to: FCC Client Services Department, P.O. Box 6500, Glen Allen, VA 23508. All other inquiries regarding your account or the activities therein should be directed to the Branch Manager for the office listed on the front of this statement.

Confidential Treatment
Requested by K & L

Investment Account for KENNETH L LAY & LINDA LAY TEN IN COMM TCW MANAGED

July 25 - August 31, 2001

Current Investment Objective: Growth & Income + Moderate

Message from First Union Securities

PLANNING FOR A CHILD'S OR GRANDCHILD'S EDUCATION? A 529 PLAN IS NOW A BETTER WAY TO FUND EDUCATION THAN EVER BEFORE. READ INVESTOR'S SPECTRUM TO LEARN MORE -- THEN CONTACT YOUR FINANCIAL ADVISOR TO IDENTIFY THE STRATEGIES THAN CAN WORK BEST FOR YOU.

Portfolio Summary

	Value on June 30	Value on Aug 31
Total portfolio value	$0.00	$1,244,935.68

	This period
Change in value	$1,244,935.68

Portfolio assets

	Value on June 30	Value on Aug 31	Percent of total assets
Cash and money market funds	$0.00	$32,402.29	2.60
Stocks and options	$0.00	$1,212,533.39	97.40
Total assets	**$0.00**	**$1,244,935.68**	**100%**
Total portfolio value	**$0.00**	**$1,244,935.68**	

GJ 02263
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Requested by K & L

Income Summary

Use this summary to keep track of your income. If this account is subject to tax reporting, do not use this summary for tax reporting purposes; the Forms 1099 we send you during the tax season will provide tax reporting information.

Money Market Income *	This period	Year to date
Money market dividends	$6.08	$6.08
Total Money Market income	**$6.08**	**$6.08**

* This income can be either taxable or tax-exempt.

Activity Summary

	This Period	Year to Date
Total cash and money market funds on June 30	$0.00	
Additions to cash		
Deposits	$27,072.17	$27,072.17
Income and short term distributions	$6.08	$6.08
Proceeds from securities sold and redeemed	$5,324.04	$5,324.04
Other additions	$1,954.49	$1,954.49
Total Additions to cash	**$34,356.78**	**$34,356.78**
Subtractions from cash		
Other subtractions	- $1,954.49	- $1,954.49
Total Subtractions from cash	**- $1,954.49**	**- $1,954.49**
Total cash and money market funds on Aug 31	**$32,402.29**	

Money Market Summary

Total money market funds on June 30	$0.00
Additions to money market	$34,356.78
Subtractions from money market	- $1,954.49
Total money market funds on Aug 31	**$32,402.29**

Portfolio Assets

Cash and money market funds

Description	Current market value	Est. ann. income	Est current yield(%)
EVERGREEN CRT MONEY MARKET PORTFOLIO Interest Period 07/16/01 - 08/15/01	$32,402.29	$929.94	2.87
Total cash and money market funds	**$32,402.29**		

Stocks and options

Stocks

Description	Symbol	# of shares	Current share price	Current market value	Est. ann. income	Est. ann. yield (%)
ABGENIX INC	ABGX	1,000	$29.9700	$29,970.00	N/A	N/A
ALTERA CORPORATION	ALTR	750	$28.4000	$21,300.00	N/A	N/A
AMAZON COM INC	AMZN	900	$8.9400	$8,046.00	N/A	N/A
AMERICAN TOWER CORP CL A	AMT	1,100	$14.4700	$15,917.00	N/A	N/A
ANDRX GROUP	ADRX	900	$70.2900	$63,261.00	N/A	N/A
APPLIED MICRO CIRCUITS CORP	AMCC	900	$14.2700	$12,843.00	N/A	N/A
BED BATH & BEYOND INC	BBBY	1,900	$28.8500	$54,815.00	N/A	N/A
CABLEVISION SYSTEMS NY GROUP CL A	CVC	750	$46.7000	$35,025.00	N/A	N/A
CHECKFREE CORP	CKFR	850	$21.9100	$18,623.50	N/A	N/A
CLEAR CHANNEL COMM	CCU	500	$50.2700	$25,135.00	N/A	N/A
COX RADIO INC CL A	CXR	800	$25.0100	$20,008.00	N/A	N/A
EBAY INC	EBAY	1,150	$56.2300	$64,664.50	N/A	N/A

GJ 02265
Confidential Treatment
Requested by K & L

Account Statement for KENNETH L LAY &
LINDA LAY
Account No. [redacted] 1958

August 2001

Stocks and options

Stocks (continued)

Description	Symbol	# of shares	Current share price	Current market value	Est. ann. income	Est. ann. yield (%)
ECHOSTAR COMMUNICATIONS CORP CL A NEW	DISH	1,800	$28.1600	$50,688.00	N/A	N/A
ELANTEC SEMICONDUCTOR INC	ELNT	350	$38.0000	$13,300.00	N/A	N/A
EXPEDIA INC	EXPE	250	$37.3600	$9,340.00	N/A	N/A
GENENTECH INC	DNA	600	$45.9000	$27,540.00	N/A	N/A
GILEAD SCIENCES INC	GILD	500	$60.7100	$30,355.00	N/A	N/A
GOTO COM INC	GOTO	950	$19.7500	$18,762.50	N/A	N/A
HISPANIC BROADCSTNG CORP	HSP	800	$20.6400	$16,512.00	N/A	N/A
HOMESTORE COM INC	HOMS	650	$16.5700	$10,770.50	N/A	N/A
HUMAN GENOME SCIENCES INC	HGSI	800	$44.8800	$35,904.00	N/A	N/A
JUNIPER NETWORK INC	JNPR	1,050	$14.0000	$14,700.00	N/A	N/A
LIBERATE TECHNOLOGIES COM	LBRT	1,750	$14.3200	$25,060.00	N/A	N/A
MAXIM INTEGRATED PRODS INC	MXIM	1,700	$46.2100	$78,557.00	N/A	N/A
MCLEODUSA INC	MCLD	2,100	$1.2500	$2,625.00	N/A	N/A
MEDIACOM COMMUNICATIONS CORP	MCCC	1,700	$17.2800	$29,376.00	N/A	N/A
NETWORK APPLIANCE INC	NTAP	750	$12.9600	$9,720.00	N/A	N/A
ONI SYSTEMS CORP	ONIS	500	$13.9000	$6,950.00	N/A	N/A
OPENWAVE SYSTEMS INC	OPWV	600	$16.0400	$9,624.00	N/A	N/A
PAYCHEX INC	PAYX	900	$37.0700	$33,363.00	$324.00	0.97
RAINBOW MEDIA GROUP	RMG	450	$23.8000	$10,710.00	N/A	N/A

Stocks and options

Stocks (continued)

Description	Symbol	# of shares	Current share price	Current market value	Est. ann. income	Est. ann. yield (%)
RATIONAL SOFTWARE CORP	RATL	600	$14.3600	$8,616.00	N/A	N/A
RESEARCH IN MOTION LTD	RIMM	800	$16.8600	$13,488.00	N/A	N/A
SAPIENT CORP	SAPE	750	$5.4100	$4,057.50	N/A	N/A
SEI INVESTMENTS CO	SEIC	150	$41.0400	$6,156.00	$7.50	0.12
SEPRACOR INC	SEPR	450	$42.7000	$19,215.00	N/A	N/A
SIEBEL SYS INC	SEBL	2,450	$21.6000	$52,920.00	N/A	N/A
SONUS NETWORKS INC	SONS	900	$14.7700	$13,293.00	N/A	N/A
STORAGENETWORKS INC	STOR	950	$5.5500	$5,272.50	N/A	N/A
SYCAMORE NETWORKS INC	SCMR	550	$5.6100	$3,085.50	N/A	N/A
T ROWE PRICE GROUP INC	TROW	550	$37.3900	$20,564.50	$330.00	1.60
TIME WARNER TELECOM INC	TWTC	300	$20.6200	$6,186.00	N/A	N/A
UNIVISION COMMUNICATIONS INC CL A	UVN	1,300	$29.8300	$38,779.00	N/A	N/A
VERISIGN INC	VRSN	1,350	$41.0500	$55,417.50	N/A	N/A
VERTEX PHARMACEUTICALS INC	VRTX	300	$36.8900	$11,067.00	N/A	N/A
WEBMETHODS INC	WEBM	263	$12.0300	$3,163.89	N/A	N/A
WESTWOOD ONE INC	WON	1,500	$28.5000	$42,750.00	N/A	N/A
XILINX INC	XLNX	2,250	$39.0400	$87,840.00	N/A	N/A
YAHOO INC	YHOO	1,450	$11.8600	$17,197.00	N/A	N/A
Total Stocks				**$1,212,533.39**	**$661.50**	**0.05**
Total Stocks and options				**$1,212,533.39**	**$661.50**	**0.05**

GJ 02267
Confidential Treatment
Requested by K & L

Account Statement for KENNETH L LAY &
LINDA LAY
Account No. [redacted]1958

August 2001

Activity Detail

Date	Account Type	Transaction	Quantity	Description	Price	Amount
08/10	Cash	ASSET TRF		TRANSFER CASH BALANCE		$26,954.92
08/10	Cash	ASSET TRF	1,000.00000	ABGENIX INC		$0.00
08/10	Cash	ASSET TRF	750.00000	ALTERA CORPORATION		$0.00
08/10	Cash	ASSET TRF	900.00000	AMAZON COM INC		$0.00
08/10	Cash	ASSET TRF	1,100.00000	AMERICAN TOWER CORP CL A		$0.00
08/10	Cash	ASSET TRF	900.00000	ANDRX GROUP		$0.00
08/10	Cash	ASSET TRF	900.00000	APPLIED MICRO CIRCUITS CORP		$0.00
08/10	Cash	ASSET TRF	250.00000	EXPEDIA INC		$0.00
08/10	Cash	ASSET TRF	1,900.00000	BED BATH & BEYOND INC		$0.00
08/10	Cash	ASSET TRF	750.00000	CABLEVISION SYSTEMS NY GROUP CL A		$0.00
08/10	Cash	ASSET TRF	850.00000	CHECKFREE CORP		$0.00
08/10	Cash	ASSET TRF	500.00000	CLEAR CHANNEL COMM		$0.00
08/10	Cash	ASSET TRF	800.00000	COX RADIO INC CL A		$0.00
08/10	Cash	ASSET TRF	1,800.00000	ECHOSTAR COMMUNICATIONS CORP CL A NEW		$0.00
08/10	Cash	ASSET TRF	1,150.00000	EBAY INC		$0.00

Activity Detail continued

Date	Account Type	Transaction	Quantity	Description	Price	Amount
08/10	Cash	ASSET TRF	350.00000	ELANTEC SEMICONDUCTOR INC		$0.00
08/10	Cash	ASSET TRF	600.00000	GENENTECH INC		$0.00
08/10	Cash	ASSET TRF	500.00000	GILEAD SCIENCES INC		$0.00
08/10	Cash	ASSET TRF	950.00000	GOTO COM INC		$0.00
08/10	Cash	ASSET TRF	800.00000	HISPANIC BROADCSTNG CORP		$0.00
08/10	Cash	ASSET TRF	650.00000	HOMESTORE COM INC		$0.00
08/10	Cash	ASSET TRF	800.00000	HUMAN GENOME SCIENCES INC		$0.00
08/10	Cash	ASSET TRF	1,050.00000	JUNIPER NETWORK INC		$0.00
08/10	Cash	ASSET TRF	1,750.00000	LIBERATE TECHNOLOGIES COM		$0.00
08/10	Cash	ASSET TRF	1,700.00000	MAXIM INTEGRATED PRODS INC		$0.00
08/10	Cash	ASSET TRF	2,100.00000	MCLEODUSA INC		$0.00
08/10	Cash	ASSET TRF	1,700.00000	MEDIACOM COMMUNICATIONS CORP		$0.00
08/10	Cash	ASSET TRF	750.00000	NETWORK APPLIANCE INC		$0.00
08/10	Cash	ASSET TRF	500.00000	ONI SYSTEMS CORP		$0.00
08/10	Cash	ASSET TRF	600.00000	OPENWAVE SYSTEMS INC		$0.00

GJ 02269
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Activity Detail continued

Date	Account Type	Transaction	Quantity	Description	Price	Amount
08/10	Cash	ASSET TRF	900.00000	PAYCHEX INC		$0.00
08/10	Cash	ASSET TRF	450.00000	RAINBOW MEDIA GROUP		$0.00
08/10	Cash	ASSET TRF	600.00000	RATIONAL SOFTWARE CORP		$0.00
08/10	Cash	ASSET TRF	800.00000	RESEARCH IN MOTION LTD		$0.00
08/10	Cash	ASSET TRF	550.00000	T ROWE PRICE GROUP INC		$0.00
08/10	Cash	ASSET TRF	150.00000	SEI INVESTMENTS CO		$0.00
08/10	Cash	ASSET TRF	750.00000	SAPIENT CORP		$0.00
08/10	Cash	ASSET TRF	450.00000	SEPRACOR INC		$0.00
08/10	Cash	ASSET TRF	2,450.00000	SIEBEL SYS INC		$0.00
08/10	Cash	ASSET TRF	900.00000	SONUS NETWORKS INC		$0.00
08/10	Cash	ASSET TRF	2,200.00000	SPECTRASITE HLDGS INC		$0.00
08/10	Cash	ASSET TRF	950.00000	STORAGENETWORKS INC		$0.00
08/10	Cash	ASSET TRF	550.00000	SYCAMORE NETWORKS INC		$0.00
08/10	Cash	ASSET TRF	300.00000	TIME WARNER TELECOM INC		$0.00
08/10	Cash	ASSET TRF	1,300.00000	UNIVISION COMMUNICATIONS INC CL A		$0.00
08/10	Cash	ASSET TRF	1,350.00000	VERISIGN INC		$0.00

Activity Detail continued

Date	Account Type	Transaction	Quantity	Description	Price	Amount
08/10	Cash	ASSET TRF	300.00000	VERTEX PHARMACEUTICALS INC		$0.00
08/10	Cash	ASSET TRF	263.00000	WEBMETHODS INC		$0.00
08/10	Cash	ASSET TRF	1,500.00000	WESTWOOD ONE INC		$0.00
08/10	Cash	ASSET TRF	2,250.00000	XILINX INC		$0.00
08/10	Cash	ASSET TRF	1,450.00000	YAHOO INC		$0.00
08/13	Cash	TRANSFER TO		EVERGREEN CRT MONEY MARKET PORTFOLIO	1.0000	-$26,954.92
08/14	Cash	INV CONS FEE		MASTERS FEE		-$1,954.49
08/15	Cash	DIVIDEND		EVERGREEN CRT MONEY MARKET PORTFOLIO 081501 25,000		$6.08
08/15	Cash	REINVEST DIV		EVERGREEN CRT MONEY MARKET PORTFOLIO		-$6.08
08/15	Cash	TRANSFER FROM		EVERGREEN CRT MONEY MARKET PORTFOLIO	1.0000	$1,954.49
08/16	Cash	ASSET TRF		TRANSFER CASH BALANCE		$36.25
08/21	Cash	TRANSFER TO		EVERGREEN CRT MONEY MARKET PORTFOLIO	1.0000	-$36.25
08/22	Cash	ASSET TRF		TRANSFER CASH BALANCE		$81.00
08/24	Cash	INV CONS FEE		CXL MASTERS FEE		$1,954.49

GJ 02271
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Requested by K & L

Activity Detail continued

Date	Account Type	Transaction	Quantity	Description	Price	Amount
08/27	Cash	TRANSFER TO		EVERGREEN CRT MONEY MARKET PORTFOLIO	1.0000	-$2,035.49
08/30	Margin	SALE	- 2,200.00000	SPECTRASITE HLDGS INC AS OF 8/22/01 FIRST UNION SECURITIES, INC. ACTED AS PRINCIPAL FOR YOUR ACCOUNT	2.4201	$5,324.04
08/30	Cash	TRANSFER TO		EVERGREEN CRT MONEY MARKET PORTFOLIO	1.0000	-$5,324.04

GJ 02272
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Requested by K & L