

Beau

Ken and Linda Lay  
Balance Sheet Comparison  
March 31, 2000

	<u>2/29/00</u>	<u>3/31/00</u>	<u>Variance</u>	
Current Assets	3,396,565	4,452,914	1,056,349	Reclassification of Y2K Energy to Note Rec. from LT Investment per David
Marketable Investments				
Com & Pref Stocks	116,587,277	140,973,629	24,386,352	ENE inc. \$6.12 from pr. Mo.; CPQ inc \$1.625 from pr. Mo.; St op exe-add 653,452 shs ENE Add'l stocks in PW \$2.8M; Harris Bretall; Questia Media; 40,000 sh ENE gifted to Fam Fd
Executive Stock Options	166,264,082	170,785,621	4,521,539	300,000 Stock Opt Exe; ENE inc. \$6.12 from pr. Mo.;
Bonds	234,541	236,075	1,534	
Mutual Funds	11,671,754	16,196,568	4,524,814	Add'l funds to TCW-\$5M
Partnerships (Family)*	51,534,106	56,755,703	5,221,597	ENE inc. \$6.12 from pr. Mo.; CPQ inc \$1.625 from pr. Mo.;
Long Term Investments	34,488,360	34,414,974	(73,386)	Reclassification of Y2K Energy vs. New Investments.
Retirement/Deferred Assets	57,311,976	61,317,162	4,005,186	ENE inc. \$6.12 from pr. Mo.;
Personal Non Earning Assets	2,199,833	2,332,727	132,894	Mercedes & Home Furnishings
Current Liabilities	(52,110,742)	(64,386,322)	(12,275,580)	\$11.42M New invest.; remaining expenses
Long Term Liabilities	(114,905,774)	(120,512,632)	(5,606,858)	Increase. in Deferred Tax Liab. due to increase stock opt.;
Business Liabilities	<u>(167,735)</u>	<u>(176,487)</u>	<u>(8,752)</u>	
NET WORTH	<u>\$ 276,504,243</u>	<u>\$ 302,389,932</u>	25,885,689	

**CONTINGENT LIABILITIES:**

Ken and Linda have guaranteed a mortgage in the amount of \$900,000 maturing on January 1, 2014 with an interest rate of 6.88% at Bank of America for their daughter, Robyn Vermeil. This loan is collateralized by property appraised at \$965,000 as of December 9, 1998.

Ken has also guaranteed three unsecured notes in the amounts of \$185,000.00 maturing on May 27, 2000 and \$1,200,000 plus \$150,000 maturing on June 25, 2000 (totaling \$1,535,000) at an interest rate of 30-Day LIBOR +1.5% at Bank of America for his sister, Sharon Lay.

\* Value based on FMV of partnership assets. No discount for partnership interest is shown.

LAY-G39 0124

GOVERNMENT  
EXHIBIT  
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Crim. No. H-04-25 (S-2)

April 18, 2000

**Kenneth L. & Linda P. Lay**  
**BALANCE SHEET ANALYSIS**  
**As of: March 31, 2000**

	<u>Balance</u>	<u>% of Total Assets</u>	<u>% of Working Assets</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash on Hand:			
CASH ON HAND/SK	153.41	.0%	.0
CASH ON HAND/PSTOKES	489.12	.0%	.0
CASH ON HAND/MSTURGIS	193.00	.0%	.0
CASH ON HAND/LEONA	381.63	.0%	.0
Total Cash on Hand:	<u>1,217.16</u>	.0%	.0
Checking Accounts:			
BANK OF AMERICA 0707	54,093.45	.0%	.0
BANK OF AMER/CONTRIBUTIONS	311.39	.0%	.0
BANK OF AMER/LPL PROP	-2,668.67	.0%	.0
BANK OF AMER/STOKES	3,207.85	.0%	.0
VECTRA BANK	1,794.70	.0%	.0
UNITY 109-900	5,268.38	.0%	.0
Total Checking Accounts:	<u>62,007.10</u>	.0%	.0
Money Market Accounts:			
WASHINGTON DC ACCT	90,000.00	.0%	.0
Total Money Market Accounts:	<u>90,000.00</u>	.0%	.0
Brokerage Accounts:			
CHARLES SCH-CAPROCK/SCH-CR	169,016.14	.0%	.0
GOLDMAN SACHS/GS-61	102,671.67	.0%	.0
GOLDMAN SACHS/GS-42	41,018.06	.0%	.0
PAINE WEBBER MMA/PW-KLL	.02	.0%	.0
PAINE WEBBER CYPRESS/PW-98	-6,998.95	.0%	.0
PAINE WEBBER HB/PW-38	34,555.55	.0%	.0
SANDERS MORRIS MMA/SMM-JT	.98	.0%	.0
WATERHOUSE SEC-MMA/WSI	1,037.51	.0%	.0
Total Brokerage Accounts:	<u>341,300.98</u>	.1%	.1
Savings Accounts:			
ENRON CREDIT UNION/KLL	44.26	.0%	.0
Total Savings Accounts:	<u>44.26</u>	.0%	.0
Treasury Bills:			
SAVINGS BONDS	2,400.00	.0%	.0
Total Treasury Bills:	<u>2,400.00</u>	.0%	.0
Short-term Receivables:			
ACCT RECV-TDH	410,000.00	.1%	.1
ACCT RECV-TDH (AVALON)	171,550.04	.0%	.0
ACCT RECV-MKL	190,278.26	.0%	.0

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April 18, 2000

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**BALANCE SHEET ANALYSIS**  
 As of: March 31, 2000

	<u>Balance</u>	<u>% of Total Assets</u>	<u>% of Working Assets</u>
ACCT RECV-RENT DEP (#1000)	2,102.08	.0%	.0
ACCT RECV-S. HOBBS	112,500.00	.0%	.0
ACCT RECV-D. HOBBS	112,500.00	.0%	.0
ACCT RECV-RRH	20,000.00	.0%	.0
ACCT RECV-RRH (DICKEY)	135,000.00	.0%	.0
ACCT RECV-BJONES	107,106.19	.0%	.0
ACCT RECV-RV	84,643.00	.0%	.0
ACCT RECV-JWALLS	1,447.47	.0%	.0
ACCT RECV-JAL	7,878.89	.0%	.0
ACCT RECV-E MCELROY	5,150.00	.0%	.0
ACCT RECV-STOERNER	7,000.00	.0%	.0
ACCT RECV-RANDY GRAY	20,000.00	.0%	.0
ACCT RECV-Y2K ENERGY CO.	1,110,000.00	.2%	.2
Total Short-term Receivables:	<u>2,497,155.93</u>	.5%	.5
Notes Receivable:			
FAM PTRNS ANNUITY-2/KLL	730,081.17	.1%	.2
FAM PTRNS ANNUITY-2/LPL	728,707.10	.1%	.2
Total Notes Receivable:	<u>1,458,788.27</u>	.3%	.3
TOTAL CURRENT ASSETS	<u>4,452,913.70</u>	.9%	.9

April 18, 2000

**Kenneth L. & Linda P. Lay**  
**BALANCE SHEET ANALYSIS**  
**As of: March 31, 2000**

	<u>Balance</u>	<u>% of Total Assets</u>	<u>% of Working Assets</u>
<b>MARKETABLE INVESTMENTS</b>			
Enron Corp.	\$ 110,533,020.86		
Common Stock	10,087,157.45		
Fayez Sarofim Mgmt.-Com	3,361,574.65		
Sanders Morris Mundy-Com	1,056,141.21		
Cypress Asset Mgmt.-Com.	4,141,522.58		
Goldman Sachs-Com	2,381,366.52		
Goldman Sachs-Internet	1,995,901.90		
Caprock Capital Advisors	908,188.57		
PaineWebber Core Hold.	3,602,257.23		
Harris Bretall	881,494.83		
Vested Exec Stock Options:			
CPQ ESO 4-97 5000SH (98)	53,600.00	.0%	.0
CPQ ESO 4-97 25000SH (99)	268,000.00	.1%	.1
CPQ ESO 4-97 4370SH	81,850.10	.0%	.0
CPQ ESO 4-98 2,424 SHS	29,839.44	.0%	.0
ENE ESO 2-94 168,000 SHS	9,765,000.00	2.0	2.0
ENE ESO 2-94 460,000SHS	26,622,500.00	5.5	5.5
ENE ESO 12-94 180,560 SHS	10,765,890.00	2.2	2.2
ENE ESO 12-94 84,670 SHS	5,048,448.75	1.0	1.0
ENE ESO 12-95 203,140 SHS	11,338,259.10	2.3	2.3
ENE ESO 1-96 147,700 SHS	8,344,311.50	1.7	1.7
ENE ESO 12-96 118,620 SHS	6,324,225.30	1.3	1.3
ENE ESO 1-97 113,090 SHS	5,951,361.25	1.2	1.2
ENE ESO 1-97 935,000 SHS	49,727,975.00	10.2	10.3
ENE ESO 1-98 95,388 SHS	5,228,693.22	1.1	1.1
ENE ESO 12-98 590,650 SHS	13,686,883.47	2.8	2.8
ENE ESO 12-99 325,000SHS	12,247,625.00	2.5	2.5
ENE ESO 1-00 192,309SHS	5,300,997.59	1.1	1.1
ENE ESO 2-00 13 SHS	160.88	.0%	.0
<b>Total Vested Exec Stock Options:</b>	<u>170,785,620.60</u>	35.0	35.2
Preferred Stocks:			
DR RED DUKE INC 52,632 SHS	100,000.80	.0%	.0
ECOUTLOOK.COM 50,000 SH	200,000.00	.0%	.0
INDX SOFTWARE 18588/SMM-JT	50,001.72	.0%	.0
NET EXPLOR P2,000SH/SMM-JT	100,000.00	.0%	.0
OPENPLUS 7,500SH/SMM-JT	75,000.00	.0%	.0
QUESTIA MEDIA 558,306 SH	1,500,000.73	.3%	.3
<b>Total Preferred Stocks:</b>	<u>2,025,003.25</u>	.4%	.4
Corporate Bond-Convertibl:			