

APPENDIX D

	<u>Page</u>
I. MATERIALS RELATING TO THE DUTIES OF THE ADMINISTRATIVE COMMITTEE FOR THE ENRON QUALIFIED PLANS.....	D-5
Memorandum from Patrick Mackin to Administrative Committees of Enron Corp. Tax Qualified Pension Plans Regarding Fiduciary Duties of Members of Committees (December 2, 1996) (Attachment II to the Minutes of the December 5, 1996, Administrative Committee Meeting).....	D-6
Presentation by Patrick Mackin to the Administrative Committee regarding Administration of the ESOP, Cash Balance and Savings Plans (Attachment I to the Minutes of the March 9, 2000, Administrative Committee Meeting) .....	D-11
II. MATERIALS RELATING TO CHANGES TO THE ENRON ESOP AND CASH BALANCE PLANS .....	D-36
Enron Corp. Interoffice Memorandum Regarding Retirement Plan Changes and ESOP Access Questions and Answers (January 31, 1995).....	D-37
The Enron Retirement Program Guide.....	D-58
Cash Balance Plan Benefit Examples .....	D-85
Enron Corp. Retirement Plan Estimated Cash Contribution 1994-2002 (November 16, 1994) .....	D-94
III. MATERIALS RELATING TO THE BLACKOUT PERIOD FOR THE ENRON SAVINGS PLAN .....	D-95
Timeline Regarding the Change in the Recordkeeper under the Enron Savings Plan (Presented at the November 20, 2001, Administrative Committee Meeting) .....	D-96
Enron Corp. Savings Plan Changes, "Money in Motion".....	D-104
Electronic Mail to Employees with Blackout Reminders (October 16, 2001, 11:10 pm) .....	D-110
Electronic Mail to Employees with Blackout Reminders (October 22, 2001, 10:28 pm) .....	D-111

	<u>Page</u>
Electronic Mail to Employees with Blackout Reminders (October 25, 2001, 11:44 pm) .....	D-112
Electronic Mail to Employees with Final Reminder of Blackout Date (October 26, 2001, 11:58 am) .....	D-113
Electronic Mail to Enron Employees Notifying Them that the Blackout Had Ended on November 13 (November 14, 2001, 9:07 pm) .....	D-114
<b>IV. EXECUTIVE COMPENSATION "WHITE PAPERS" .....</b>	<b>D-115</b>
Enron Executive Compensation Program "White Paper" (Updated January, 1998) .....	D-116
Enron Corp. Executive Compensation Program Brochure .....	D-123
<b>V. MATERIALS PROVIDED TO ENRON BY OUTSIDE CONSULTANTS REGARDING EXECUTIVE COMPENSATION.....</b>	<b>D-127</b>
Letter from Towers Perrin to Dr. Charles A. LeMaistre dated December 3, 2001 (regarding competitiveness of Enron executive compensation programs) .....	D-128
Letter from Towers Perrin to Dr. Charles A. LeMaistre dated November 14, 2001 (regarding bonus and other compensation decisions during period before proposed merger with Dynegy) (letter was included as an attachment to the Towers Perrin letter dated December 3, 2001).....	D-134
Enron Corp. Executive Compensation Stress Test Findings (April 20, 2001) Prepared by Towers Perrin and Presented to the Compensation Committee on May 1, 2001.....	D-141
Letter from Towers Perrin to Ms. Pam Butler, Director, Compensation, dated November 16, 2000 (regarding marketplace compensation analysis for Mr. Lay and Mr. Skilling) .....	D-195
Letter from Towers Perrin to Dr. Charles A. LeMaistre dated January 18, 2001 (regarding alternative compensation arrangements for Mr. Lay due to his changed responsibilities upon the appointment of Mr. Skilling as Chief Executive Officer).....	D-205
<b>VI. COMPENSATION OF THE TOP-200 MOST HIGHLY COMPENSATED EMPLOYEES (1998, 1999, and 2000 and 2001) .....</b>	<b>D-209</b>
<b>VII. MATERIALS RELATING TO PRE-BANKRUPTCY BONUSES.....</b>	<b>D-228</b>
List of Recipients of Bonuses, Including Name, Job Title, and Amount Received .....	D-229

	<u>Page</u>
Information Regarding Individuals Who Terminated Employment with Enron Before Completing 90-Day Service Requirement .....	D-241
Sample Agreements Relating to Pre-Bankruptcy Bonuses .....	D-246
Minutes of Board of Directors and Compensation Committee Meetings Relating to Pre-Bankruptcy Bonuses (October 24, 2001; November 16, 2001; November 18, 2001; November 25, 2001; November 28, 2001; and November 29, 2001).....	D-248
<b>VIII. MATERIALS RELATING TO NONQUALIFIED DEFERRED COMPENSATION.....</b>	<b>D-299</b>
Pre-Bankruptcy Early Withdrawals from the 1994 Deferral Plan and the Expat Deferral Plan .....	D-300
<b>IX. MATERIALS RELATING TO SALE OF OPTIONS TAX SHELTER.....</b>	<b>D-309</b>
Sale of Executive Options Technique--Advantages and Disadvantages .....	D-310
Diagrams of Sale of Executive Options Technique .....	D-314
Draft Opinion Letter (undated, to "Client").....	D-317
<b>X. MATERIALS RELATING TO EXECUTIVE LOANS.....</b>	<b>D-346</b>
Enron Corp. Account Reconciliation, Officers' Loans (1997-2001).....	D-347
Mr. Lay Line of Credit, Recent Transactions (2001).....	D-352
Enron Line of Credit, Mr. Frevert (2001) .....	D-353
<b>XI. MATERIALS RELATING TO PURCHASE AND RECONVEYANCE OF MR. LAY'S ANNUITY CONTRACTS.....</b>	<b>D-354</b>
Ken Lay Insurance Swap Analysis (presented at September 14, 2001, Compensation Committee meeting).....	D-355
Letter from Towers Perrin to Dr. Charles A. LeMaistre dated November 2, 2001 .....	D-357
<b>XII. SPLIT DOLLAR LIFE INSURANCE ARRANGEMENTS.....</b>	<b>D-359</b>
Kenneth L. Lay Split Dollar Life Insurance Agreement Effective April 22, 1994 .....	D-360
Kenneth L. Lay Collateral Agreement Effective April 22, 1994.....	D-365
Kenneth L. Lay Split Dollar Agreement Effective December 13, 1996.....	D-367

	<u>Page</u>
Jeffrey K. Skilling Split Dollar Agreement Effective May 23, 1997.....	D-374
Jeffrey K. Skilling Assignment of Life Insurance Policy as Collateral, Effective May 23, 1997.....	D-381
Jeffrey K. Skilling Split Dollar Premium Payment Schedule .....	D-385