

Per the information requested in the letter from the United States Senate to Mr. Raymond P. Bowen, Jr. dated June 27, 2002, the responses by item number are as follows:

(5a) For the service months from 1993 through September 1994, the receivable entries (or debit entries) from EEG for the payments due for the B&H fee (or reimbursement of the Sun King payments) were recorded to Co. 482-Enron Power Oil Supply Corp (EPOS), Acct. 1460-452 A/R from EEG. The balance transferred into this account of \$1,733,197.32, from the MSA system (prior accounting system used, until the Sun System was adopted), represents the entire 1993 receivable excluding August 1993. The August 1993 amount of \$247,003.35 was recorded to this account in January 1994.

For the service months from October 1994 through December 1994, the receivable entries (or debit entries) from EEG for the payments due for the B&H fees (or reimbursement of the Sun King payments) were recorded to Co. 494 Enron Power Fuel Corp., Acct. 1460-452 A/R from EEG.

For the service months from 1993 through July 1994, the cash received (or credit entries) from EEG, were initially recorded to Co. 494-Enron Power Fuel Corp, Acct. 1460-482, which is the intercompany account with Co. 482-Enron Power Oil Supply Corp. (EPOS), since Co. 494 was the recipient of the cash. During this period, Co. 482 reflects the receivable from Co. 494, with the credit to Co. 482-Enron Power Oil Supply Corp. (EPOS), Acct. 1460-452 A/R from EEG.

For the service months from August 1994 through December 1994, the cash received (or credit entries) from EEG, were recorded to Co. 494 Enron Power Fuel Corp, Acct. 1460-452 A/R from EEG.

(5b) Any supporting journal entries are attached with the account listings. This support does not cover any requested information other than the journal entries.

(6a) and (6b) The payments made to Sun King were debited to the A/R from EEG accounts, as mentioned above. The credits were to the Sun King Trading Co. vendor account (No. 2322027899) on the following companies for the referenced time periods: a) during the service months of 1993 through February 1994, the payments (credits) were recorded on Co. 412 Enron Development Corp, b) during March 1994 through September 1994, the payments (credits) were recorded on Co. 472 Enron International Holdings Corp., and c) during October 1994 through February 1995, the payments (credits) were recorded on Co. 494 Enron Power Fuel Corp. Any supporting wiring transfer requests are included behind the applicable journal entry support.

Please note that any payments made by Co. 412 and Co. 472, were funded by Enron Corp. Any payments made through Co. 494 were funded by that entity with the associated credit to Acct. 1310-085 Cash-Nations Bank.

(6c) Attached please find a summary previously prepared, which itemizes the Sun King payments and the amounts received from EEG for Brokerage & Handling Charge

EC 001911594

Senate Finance Committee

EXHIBIT 23

(B&H Charge). Please note the reference to the side of the applicable amounts, which corresponds to the applicable amounts in Acct. 1460-452 A/R from EEG accounts on Co. 482 and Co. 494.

Misc. Notes:

(a) The support is organized first by company number, and second by general ledger account number. Each new account has a downloaded activity report, which looks very similar to an Excel spreadsheet as well as the Sun System generated report of the same activity. Behind each account activity report, are the individual journal entries referenced on the account activity.

(b) Reports titled "Account Listing" are Sun System generated reports of all the postings to a specified account. On these reports, any reference of "D" after the amount represents a debit and any reference of "C" represents a credit.

(c) Reports titled "Journal Listing" are the specific journal entry for the referenced journal number. On these reports, any reference of "DR" represents a debit and any reference of "CR" represents a credit.

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