

UNITED STATES OF AMERICA

Securities and Exchange Commission

ATTESTATION

I HEREBY ATTEST

that:

Attached is a copy of, Form 4, Statement of Changes in

Beneficial Ownership, File No. 6-1, under the name Enron

Corp., on behalf of Kenneth L. Lay, received in this

Commission September 7, 2001, pursuant to the provisions of

the Securities Exchange Act of 1934.

on file in this Commission September 26, 2005



Larry Mills Records Officer

It is hereby certified that the Associate Executive Director, Office of Filings and Information Services, U.S. Securities and Exchange Commission, Washington, D.C., which Commission was created by the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.) is official custodian of the records and files of said Commission, and all records and files created or established by the Federal Trade Commission pursuant to the provisions of the Securities Act of 1933 and transferred to this Commission in accordance with Section 210 of the Securities Exchange Act of 1934, and was such official custodian at the time of executing the above attestation, and that he/she, and persons holding the positions of Deputy Director, Associate Directors, Special Assistant to the Director, Records Officer, Branch Chief of Records Management, and the Program Analyst for the Records Officer, or any one of them, are authorized to execute the above attestation.

the Commission

Jonathan G. Katz Secretary



SEC 334 (6-03)