

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	No. Cr.-H-04-389 (Werlein, J.)
v.)	
)	
MARK E. KOENIG,)	
)	
Defendant.)	
_____)	

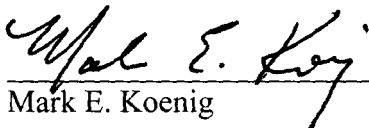
DECLARATION OF MARK E. KOENIG

I, Mark E. Koenig, do hereby declare the following facts:

1. On August 25, 2004, I appeared before the Court in this matter and entered a plea of guilty to one count of aiding and abetting securities fraud, as charged in the Information filed by the government in this matter. I entered my plea consistent with the terms of a Cooperation Agreement with the government which I executed that same date.
2. In support of that guilty plea, I executed and testified to the particular facts set forth in Exhibit A to the Cooperation Agreement. I recently discovered an error in relation to one event recounted in Exhibit A and discussed at my plea hearing.
3. In paragraph 4(b) of Exhibit A, I stated that I misled analysts during a conference call with respect to the financial condition of Enron's Energy Services division (EES). While it is true that I misled analysts concerning EES, my role in misleading them specifically during the referenced analysts conference call involved providing incomplete information and failing to correct or contradict a misstatement by another participant.
4. In paragraph 4(b)(i) of Exhibit A, I described certain statements about EES made during a July 12, 2001 conference call with securities analysts. This subparagraph assigns responsibility for two such statements to me, quoting one of the two statements. While I did provide an initial response to an analyst's question about EES, as described in that subparagraph's text, the subsequent, quoted statement about EES from that conference call was actually made by another participant in the call, Enron's CEO Jeffrey Skilling.

5. I assumed direct responsibility for both statements set forth in the cited text of Exhibit A based in good faith upon my recollection of events and my review near the time of the plea of a transcript of the call. More recently, however, I have reviewed the audio recording of the July 12, 2001 conference call, and determined that the corrections recited above are necessary to make Exhibit A fully accurate.
6. A corrected, executed version of Revised Exhibit A is attached for the Court's consideration in connection with my guilty plea. The only changes appear in paragraphs 4(b), 4(b)(i), and 5.
7. I have reviewed this matter at length with my counsel, and am confident that the other facts recited in the original version of Exhibit A, as well as the corrected text of paragraph 4(b)(i), constitute an ample and independent basis for my guilty plea. In all other respects, I re-affirm my statements in connection with my guilty plea. I seek no further consideration or relief from the Court, and am fully satisfied with the terms and conditions of my guilty plea and Cooperation Agreement. I entered those agreements and have prepared this declaration knowingly and voluntarily.

I declare the foregoing to be true, subject to penalty of perjury.



Mark E. Koenig

Dated: January 5, 2006