

The Insolvency Act 1986

Liquidator's Statement of Receipts and
Payments**S.192**

Pursuant to Section 192 of the Insolvency Act 1986

For official use

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To the Registrar of Companies

Company Number

3830179

Name of Company

(a) Insert full name of
company

(a) Enron Energy Services Engineering U.K. Limited

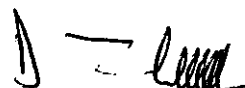
AMENDED

(b) Insert full name(s)
and address(es)

I/We(b)

David Waterhouse
PricewaterhouseCoopers LLP
Plumtree Court
London EC4A 4HTAnthony Lomas
PricewaterhouseCoopers LLP
Plumtree Court
London EC4A 4HTthe liquidator(s) of the company attach a copy of my/our statement of receipts
and payments under section 192 of the Insolvency Act 1986

Signed

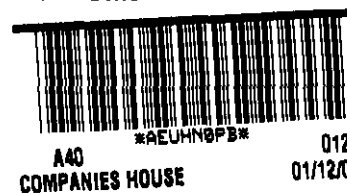


Date 26 NOVEMBER 04

Presenter's name, P Eastick
address and reference PricewaterhouseCoopers LLP
(if any): Hill House
Richmond Hill
Bournemouth
Dorset BH2 6HR

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Statement of Receipts and Payments under section 192 of the Insolvency Act 1986

Name of Company	Enron Energy Services Engineering U.K. Limited
Company's registered number	3830179
State whether members' or creditors' voluntary winding up	Creditors
Date of commencement of winding up	20/02/2002
Date to which this statement is brought down	19/08/2004
Name and address of liquidator	See page 1

NOTES

You should read these notes carefully before completing the forms. The notes do not form part of the return to be sent to the registrar of companies.

Form and Contents of Statement

(1) Every statement must contain a detailed account of all the liquidator's realisations and disbursements in respect of the company. The statement of realisations should contain a record of all receipts derived from assets existing at the date of the winding-up resolution and subsequently realised, including balance at bank, book debts and calls collected, property sold, etc., and the account of disbursements should contain all payments for costs, charges and expenses, or to creditors or contributories. Where property has been realised, the gross proceeds of sale must be entered under realisations and the necessary payments incidental to sales must be entered as disbursements. A payment into the Insolvency Services Account is not a disbursement and should not be shown as such; nor are payments into a bank, building society or any other financial institution. However, the interest received on any investment should be shown in the realisations. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet and the totals carried forward from one account to another without any intermediate balance, so that the gross totals represent the total amounts received and paid by the liquidator respectively.

Trading Account

(2) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in this statement.

Dividends

(3) When dividends, instalments of compositions, etc. are paid to creditors or a return of surplus assets is made to contributories, the total amount of each dividend, etc. actually paid, must be entered in the statement of disbursements as one sum; and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor and the amount of dividend, etc. payable to each creditor, or contributory.

(4) When unclaimed dividends, etc. are paid into the Insolvency Services Account, the total amount so paid in should be entered in the statement of disbursements as one sum. The items to be paid in relation to unclaimed dividends should first be included in the realisations side of the account.

(5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolutions of the liquidation committee or of the creditors or of the company in general meeting, or by order of the court as the case may require, or is otherwise allowable under the provisions of the Insolvency Rules.

(6) This statement of receipts and payments is required in duplicate.

Liquidator's Statement of Account under section 192 of the Insolvency Act 1986

Realisations

[illegible]

Except where otherwise stated all values shown are exclusive of VAT.

Date	To whom paid	Nature of disbursement	Amount
		Brought Forward....	£ 982,802.16
01/04/2004	Inland Revenue	Corporation tax	13,005.22
01/04/2004	Department Of Trade	DTI Cheque fees/ ISA costs	0.65
01/04/2004	Bank Of England	Sec of State Fees (ad valorem fees)	20.00
01/04/2004	Bank Of England	Tax deducted on interest	19,449.70
28/04/2004	PricewaterhouseCoopers LLP	Remuneration	7,651.30
		VAT Receivable	1,338.98
07/06/2004	PricewaterhouseCoopers LLP	Remuneration	10,563.20
		VAT Receivable	1,848.58
21/06/2004	Bank Of England	Sec of State Fees (ad valorem fees)	0.45
01/07/2004	Bank Of England	Sec of State Fees (ad valorem fees)	20.00
11/08/2004	Unsecured creditors	2nd Interim Unsecured dividend @5.00 pence in £	112,475.82
11/08/2004	Bank Of England	DTI Cheque fees/ ISA costs	0.15
		Carried forward	1,149,176.19

Page 4

Analysis of balance

Total realisations		£	6,637,598.86
Total disbursements			1,149,176.19
	Balance £		5,488,422.67
The Balance is made up as follows:-			
1. Cash in hands of liquidator			0.00
2. Balance at Bank			0.00
3. Amount in Insolvency Services Account			5,488,422.67
4. *Amounts invested by liquidator	£		
Less: the cost of investments realised			
Balance			0.00
Total balance as shown above	£		5,488,422.67

[NOTE- Full details of stocks purchased for investment and any realisation of them should be given in a separate statement]

* The investment or deposit of money by the liquidator does not withdraw it from the operation of the Insolvency Regulations 1986, and any such investments representing money held for six months or upwards must be realised and paid into the Insolvency Services Account, except in the case of investments in Government securities, the transfer of which to the control of the Secretary of State will be accepted as a sufficient compliance with the terms of the Regulations.

The liquidator should also state -

(1) The amount of the estimated assets and liabilities at the date of the commencement of the winding up -

Assets (after deducting amounts charged to secured creditors - including the holders of floating charges)	£
	6,204,000.00
Liabilities - Fixed charge creditors	0.00
Floating charge holders	0.00
Unsecured creditors	27,074.00

(2) The total amount of the capital paid up at the date of commencement of the winding up

Paid up in cash	2.00
Issued as paid up otherwise than for cash	0.00

(3) The general description and estimated value of any outstanding assets (if there is insufficient space here, attach a separate sheet)

Book debt - value uncertain - potential group loss claim

(4) Why the winding up cannot yet be concluded

As above

(5) The period within which the winding up is expected to be completed

Uncertain

LIST OF DIVIDENDS OR COMPOSITION

Company Number

3830179

Name of Company **Enron Energy Services Engineering U.K. Limited**

I HEREBY CERTIFY that a Dividend (or Composition) of **5.00 pence**
in the £ was declared payable on or after the **11 th** day of **August** **2004**
and that the creditors whose names are set forth below are entitled to the amounts set opposite their
respective names, and have been paid such amounts except in the cases specified as unclaimed.

D. J. Lewis

, Liquidator.

Dated the **26 NOVEMBER**, 2004

To the Department of Trade and Industry.

Insolvency-Company S192(B)

Creditor Name	Amount of Proof £		Amount of Dividend (or Composition)			
			Paid £		Statutory Interest £	
Advokatfirman Vinge KB	1,979	41	98	97		
Allen & Overy	2,699	13	134	96		
Andy Clark (Northwood) Limited	137,195	88	6,859	79		
Arco Limited	5,633	95	281	70		
Carter Refrigeration & Retail Services Limited	47,524	06	2,376	20		
Cheeswrights	123	38	6	17		
Costain Oil & Gas Process Ltd	4,347	50	217	38		
Cushman & Wakefield Healey & Baker	4,109	56	205	48		
Enron Teesside Operations Limited in Receivership	91,702	86	21,091	65		
Environmental Resources Management Limited	5,017	63	250	88		
Fingleton White & Company Limited	116,422	00	5,821	10		
Hays Personnel Services	18,519	72	925	99		
I C E Management Consultants	5,716	10	285	81		
Integrated Energy Systems International Limited	7,637	50	381	88		
Maclay Murray & Spens	2,467	50	123	38		
McLellan & Partners Limited	5,342	14	267	11		
Parasense Limited	65,847	00	3,292	35		
Process Control & Automated Systems (ED) Limited	1,893	55	94	68		
Process Systems (Projects) Plc in Liquidation	93,770	63	4,688	53		
Sheffield Haworth Limited	23,500	00	1,175	00		
Siemens Metering DataCare Limited	2,350	00	117	50		
Slaughter & May	302,754	70	15,137	74		
Carried forward	952,429	20	64,128	00		

[illegible]