



U.S. Department of Justice

Criminal Division

Washington, D.C. 20530

May 28, 2009

VIA FAX at (619-231-7423) and EMAIL at: PaulH@csgrr.com

G. Paul Howes, Esquire
Coughlin Stoia Rudman & Robbins LLP
655 West Broadway, Suite 1900
San Diego, California 92101

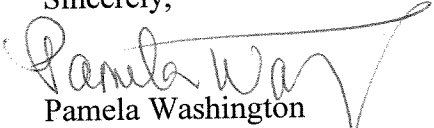
Re: United States v. Kevin Howard, Cr. H-03-93-03

Dear Mr. Howes:

As you are aware, jury selection and trial in the above-captioned matter is set for June 1, 2009 at 9:30 a.m., before Judge Vanessa Gilmore in Courtroom 9A, United States Courthouse, 515 Rusk Avenue, Houston, Texas, 77002. In cases like this, however, there is always the chance that the matter might be resolved without a trial. Consequently, defendant Howard might decide to enter a guilty plea on the eve of trial or at some other point before trial. In light of this possibility, in order for us to learn if you have any views in regard to any such plea, please submit your views to the prosecutors handling this investigation, by providing comments to Pam Washington at 1-888-549-3945 or via email at victimassistance.fraud@usdoj.gov, no later than noon on Friday, May 29, 2009.

We appreciate your continued assistance in providing notice of case events to members of the shareholders' class action lawsuit captioned *Newby et al. v. Enron Corp., et al.*, No. H-01-3624.

Sincerely,


Pamela Washington
Legal Administrative Specialist
Fraud Section