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	Victor A. Sahn (CA Bar No. 97299)
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5	Facsimile: (213) 629-4520
6	Attorneys for Certain California Counties
١	with Claims against Pacific Gas & Electric Co.
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9	UNITED STATES BANKRUI
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0	NORTHERN DISTRICT OF CALIFOR

PTCY COURT NIA (SAN FRANCISCO)

In re

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Pacific Gas & Electric Co.,

Debtor.

Federal I.D. No. 94-0742640

CASE NO. 01-30923

Chapter 11

REAL PROPERTY TAXES

The Debtor's Motion for Authority to Pay Pre-petition Property Taxes (the "Motion") duly came on for hearing before the undersigned United States Bankruptcy Judge on May 16, 2001 at 9:30 o'clock a.m. The appearances were noted in the record. The Court having considered the Motion papers, the responses filed thereto and the arguments of counsel, and under the circumstances of this case, finds adequate notice and an opportunity for hearing has been given. The Court also finds and concludes that equitable grounds exist for, and economic benefit will accrue to the estate and its creditors if all delinquent real property taxes, are paid prior to July 1, 2001.

Accordingly, good cause appearing therefore,

IT IS ORDERED, ADJUDGED AND DECREED that the Debtor be and it hereby is authorized and directed to pay forthwith all outstanding delinquent real property taxes

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1	exclusive of statutory delinquent penalties and costs, provided, however, that the right to the
2	relevant governmental entities to such excluded delinquent penalties and costs shall not be
3	prejudiced and is reserved for later hearing and determination by the court.
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6	Dated:
7	DENNIS MONTALI UNITED STATES BANKRUPTCY JUDGE
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9	PRESENTED BY:
10	SULMEYER, KUPETZ, BAUMANN & ROTHMAN
11	a Professional Corporation
12	
13	By: Dwing Sulmeyer
14	Irving Sulmeyer Attorneys for Responding Counties
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