

30-275/223

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UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

In re:

PACIFIC GAS AND ELECTRIC  
COMPANY

Debtor and Debtor in Possession

Chapter 11

Case No. 01-30923M

**FIRST INTERIM FEE APPLICATION OF ERNST  
& YOUNG CORPORATE FINANCE LLC FOR  
ALLOWANCE OF COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FOR  
PROFESSIONAL SERVICES RENDERED AS  
FINANCIAL AND RESTRUCTURING ADVISOR  
TO THE DEBTOR AND DEBTOR IN POSSESSION  
(APRIL 6, 2001 THROUGH JUNE 30, 2001)**

Ernst & Young Corporate Finance LLC ("EYCF") hereby submits it's *First Interim Fee Application for Allowance Of Compensation For Professional Services Rendered As Financial and Restructuring Advisor To The Debtor And Debtor In Possession* (the "Application") for the period of April 6, 2001 through June 30, 2001 (the "Application Period"). It should be noted that during this Application Period, professional services were rendered by E&Y Capital Advisors LLC ("EYCA"), however, on September 1, 2001, pursuant to an Assignment Agreement ("Assignment Agreement"), EYCA assigned all of its assets (including the services billed contained within this Application) and obligations to EYCF. The Debtor filed an Application on September 10, 2001, seeking the Court's approval of the aforementioned

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1 assignment and providing additional details regarding the assignment. As discussed below,  
2 during the application period EYCF rendered a total of \$556,282.50 in financial and advisory  
3 services during the Application Period. The Debtor is currently reviewing EYCF's expenses  
4 pursuant to our engagement letter. As such, expenses for the Application Period will be  
5 included in our Second Interim Fee Application. Therefore, we are requesting a total of  
6 \$556,282.50 in connection with representing Pacific Gas and Electric Company, debtor in  
7 possession in the above-captioned case, (the "Debtor"), during the Application Period, the  
8 entire balance of which is outstanding and due. In support of the Application, EYCF  
9 respectfully represents as follows:

10 **I.**

11 **INTRODUCTION**

12 1. Pursuant to Bankruptcy Local Rule 9014-1 of the United States Bankruptcy Court  
13 for the Northern District of California, any objection to the requested relief, or a request for  
14 hearing on the matter below, must be filed and served upon counsel for the Debtor, at the address  
15 listed above, within twenty (20) days of mailing of this notice. A request for hearing or  
16 objection must be accompanied by any declarations or memoranda of law the party objecting or  
17 requesting wishes to present in support of its position. If there is not a timely objection to the  
18 requested relief or a request for hearing, the Court may enter an order granting the relief by  
19 default. Counsel for the Debtor will provide at least 10 days written notice of hearing to the  
20 objecting or requesting party, as well as to the U.S. Trustee and to the Official Committee of  
21 Unsecured Creditors (the "Committee"), in the event an objection or request for hearing is timely  
22 made.

23 2. EYCF submits this Application in accordance with the Guidelines for  
24 Compensation and Expense Reimbursement of Professionals and Trustees, issued by the United  
25 States Bankruptcy Court for the Northern District of California "(Northern District Guidelines)";  
26 the United States Trustee Guidelines for Reviewing Application for Compensation and  
27 Reimbursement of Expenses Filed Under 11 U.S.C. § 330 ("UST Guidelines"); and the  
28 Bankruptcy Local Rules for the Northern District of California (the "Local Rules"), and the

1 “Order Granting Motion for Administrative Order Under 11 U.S.C. § 105(a) and 331 of the  
2 Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of  
3 Expenses for Professionals and Committee Members” (the “Administrative Order”), that was  
4 recently entered on July 26, 2001, for allowance of interim compensation for professional  
5 services rendered.

## 6 II.

### 7 APPLICATION

#### 8 Approval of Employment of EYCA and Subsequent Name Change to EYCF

9 1. EYCF is a professional services firm with offices nationwide, including, but not  
10 limited to, Palo Alto, California. EYCF is a wholly-owned subsidiary of Ernst & Young LLP.  
11 EYCF acts as financial and restructuring advisor to, among others, debtors, creditors, and  
12 committees in cases pending throughout the United States. EYCA’s employment application was  
13 served on the Office of the United States Trustee and other parties in interest on April 20, 2001.  
14 No objection to the employment application was filed. By order of this Court dated May 26,  
15 2001, the Court approved the retention of EYCA by the Debtor (the “Order of Retention”). On  
16 September 10, 2001 the Debtor filed its application of Debtor and Debtor in Possession for an  
17 order authorizing it to retain EYCF by virtue of the assignment by EYCA to EYCF of EYCA’s  
18 retention. EYCA and EYCF have performed as the Debtor’s financial and restructuring advisor  
19 pursuant to the terms of the Order of Retention since April 6, 2001.

20 2. This is EYCF’s first request for allowance and payment of professional fees. This  
21 Application covers the actual fees incurred for the period from April 6, 2001 through June 30,  
22 2001.

#### 23 Background and Case Status

24 1. On April 6, 2001 (the "Petition Date"), the Debtor commenced its reorganization  
25 case by filing a voluntary petition for relief under Chapter 11 of the Bankruptcy Code and is  
26 operating and managing its business as a debtor in possession.

27 Beginning in late May 2000 market prices for wholesale electricity in California began to  
28 increase forcing the Debtor to purchase power at higher amounts than could be recovered through

1 its customers. This trend continued throughout the rest of 2000 and into 2001 and at February 28,  
2 2001, the Debtor's estimated undercollection had increased to approximately \$8.9 billion.

3 With market prices still extraordinarily high, debt levels and its corresponding  
4 undercollections increasing at an alarming pace and little effective measures being taken by any  
5 regulatory entities to alleviate or mitigate the worsening of the financial condition of the Debtor,  
6 the Debtor voluntarily sought protection from its creditors under Chapter 11 of the U.S.  
7 Bankruptcy Code.

8  
9 **Project Billing and Narrative Statement of Services Rendered**

10 1. In accordance with the Northern District Guidelines and UST Guidelines, EYCF  
11 classified all services performed for which compensation is sought into categories. EYCF  
12 attempted to place the services performed in the category that best relates to the service provided.  
13 However, because certain services may relate to more than one category, service descriptions  
14 may, in fact, overlap categories. EYCF has established the following billing categories:

- 15  
16 a) Review Newly Received Documents  
17 b) General Communications with Unsecured Creditors  
18 c) Preparation and Review of Info. Requests and Related Matters  
19 d) Analysis of Bankruptcy Schedules and Statement of Financial Affairs  
20 e) Analyze Intercompany Claims  
21 f) Analysis of Other Claims (Contingent/Unpleasant Litig/Contract)  
22 g) Claims Management Process  
23 h) Preparation for 341 Meeting  
24 i) Preparation / Participation in Meetings / Conference Calls with Debtor  
25 Representatives & Personnel  
26 j) Preparation / Participation in Creditor Committee Meetings & Conference Calls  
27 k) Participate in Other Financing Matters  
28 l) Participate in Negotiation and Formulation of Plan of Reorganization

- m) Firm Retention
- n) Preparation of Miscellaneous Financial Analysis
- o) Vendor Management and Related Matters
- p) Analysis and Preparation of Short Term Cash Flow Projections

The Exhibits to the Application provide a detailed breakdown for each of the categories in which EYCF billed for services in this case.

**a) Review Newly Received Documents** (Project Code 3)

The time incurred under this category was necessary in order to be effective in our role as financial and restructuring advisors. Examples of the types of assignments applicable to this project code are:

- Reviewing documents provided by the creditors (ie. information requests, various communications received by the creditors, etc);
- Reviewing documents prepared by the Debtor and other professionals filed with the Bankruptcy Court;
- Reviewing pleadings;

**Total Hours 22.0 / Total Fees \$12,352.50**

**b) General Communications with Unsecured Creditors** (Project Code 4)

From time to time, EYCF provided information to the unsecured creditor committees and other related constituencies via conference calls, emails, formal letters and phone calls.

Examples of the kinds of activities included under this activity code are as follows:

- Preparing for and participation in conference calls with unsecured creditors and their financial advisors;
- Reviewing notes and scripts used in conference calls with unsecured creditors and their financial advisors;

- Soliciting feedback from the unsecured creditors regarding various issues faced by the Debtor;

The time incurred in this category helped to ensure a smooth flow of information to various parties in interest while providing for the most efficient use of time by Debtor personnel.

**Total Hours 16.1 / Total Fees \$8,078.75**

**c) Preparation and Review of Information, Requests and Related Matters** (Project Code 5)

Throughout the course of the project, EYCF was involved in the preparation and review of information that would be provided to the creditors and parties in interest. The complexity of the Debtor's business warranted a significant amount due diligence by the Creditors and the requests that have been made and responded to have been numerous.

Examples of these activities include:

- Participating in meetings and informational interviews requested by the parties in interest;
- Performing research relating to electricity demand projected by the State of California and its advisors;
- Drafting responses to the creditor information requests regarding several issues including capital expenditure projections, business line revenue projections, projected cash implications of the "Net Open Position" and the year-to-date undercollections, among others;
- Meetings with Debtor personnel regarding preparation of and responses to information requests;

EYCF's involvement in these matters assured seamless information flow and responsiveness to the requests of the parties in interest.

1 **Total Hours 77.8 / Total Fees \$32,390.27**

2

3 **d) Analysis of Bankruptcy Schedules and Statement of Financial Affairs** (Project Code

4 12)

5 EYCF was asked on several occasions to render advice regarding issues related to the  
6 filing of bankruptcy schedules. Under this project code, the following are examples of  
7 the types of tasks applicable:

- 8
- 9 ■ Reviewing issues related to the Statement of Financial Affairs (“SOFA”);
  - 10 ■ Meetings with the Debtor regarding the requirements of filing the bankruptcy  
11 schedules and potential amendments;
  - 12 ■ Assisting the Debtor in preparation of the schedules;

13 The complexity of the Debtor’s business generated the need for advice regarding the  
14 appropriate presentation of many items in the bankruptcy schedules.

15 **Total Hours 128.3 / Total Fees \$63,527.50**

16

17 **e) Analyze Intercompany Claims** (Project Code 19)

18 EYCF was asked to provide comments on and analyze certain intercompany transactions  
19 between the parent company, PG&E Corporation, and Pacific Gas and Electric Company. These  
20 transactions were primarily detailed in the monthly invoices that PG&E Corporation would send  
21 to Pacific Gas and Electric Company for payment pursuant to a services agreement between the  
22 two entities. Examples of certain activities that EYCF assisted the Debtor under this project code  
23 were:

- 24
- 25 ■ Discussing the history of the monthly intercompany invoices with Debtor  
26 personnel;
  - 27 ■ Analysis of the master services agreement between the parent company and the  
28 Debtor;
  - Analysis of expense items included in monthly invoices pursuant to the

1 intercompany services agreement;

2  
3 **Total hours 30.6 / Total fees \$10,055.48**

4  
5 **f) Analysis of Other Claims (Contingent / Unpleasant Litigation / Contract)** (Project  
6 Code 20)

7 The EYCF work performed under this code primarily dealt with three issues. They were as  
8 follows:

- 9 ▪ Analysis of the executory contracts existing with the Qualifying Facilities;
- 10 ▪ Providing feedback to the Company regarding the early assumption and rejection  
11 of contracts;
- 12 ▪ Meetings with the Debtor regarding the complex liabilities related to aged  
13 contracts.

14 **Total hours 4.0 / Total fees 2,265.00**

15  
16 **g) Claims Management Process** (Project Code 22)

17 EYCF's assisted the claims management process. In order to reconcile claims on a timely  
18 basis, the Debtor allocated considerable resources in order to satisfy the requirements of this  
19 process. A few examples of the types of activities grouped in this project code can be  
20 characterized as follows:

- 21 ▪ Preparing for and presenting information to the Debtor relating to certain claims  
22 processes such as the claims resolution process, the time-line and key dates  
23 relating to claims;
- 24 ▪ Analyzing claims by category, amount and classification;
- 25 ▪ Creating and utilizing a database of all filed claims for reference and organization  
26 purposes;
- 27 ▪ Classification of claims into categories to facilitate the reconciliation process;
- 28 ▪ Meetings with various Debtor personnel and other professionals retained by the



1 Projections;

2 **Total hours 67.0 / Total fees \$38,751.25**

3  
4 **j) Preparation / Participation in Creditor Committee Meetings & Conference Calls**

5 (Project Code 26)

6 EYCF had been asked by the Debtor to be actively involved in the frequent creditor  
7 committee meetings and conference calls. Therefore EYCF had spent time preparing various  
8 analyses, reviewing several documents to be provided to the creditors during certain creditor  
9 committees and conference calls, and participating in the creditor committee meetings and  
10 conference calls.

11 **Total hours 47.8 / Total fees \$29,277.50**

12  
13 **k) Participate in Other Financing Matters** (Project Code 37)

14 On several occasions, EYCF had been asked to perform analyses and prepare for meetings  
15 related to certain financing matters. These matters frequently involved:

- 16 ▪ Letter of Credit backed Pollution Control Bonds;
- 17 ▪ Surety bonds and the self-insurance program;
- 18 ▪ 1142 issues;
- 19 ▪ Participate and attend financial instrument team meetings;
- 20 ▪ Covenant requirements set forth in the agreements of certain debt instruments;

21 **Total hours 79.1 / Total fees \$48,460.00**

22  
23 **l) Participate in Negotiation and Formulation of Plan of Reorganization** (Project Code

24 41)

25 EYCF was frequently asked by the Debtor to render advice, professional insight or otherwise  
26 assist in the formulation of the Plan of Reorganization. Some key types of tasks involved  
27 under this project code include:

- 28 ▪ Participating and attending frequent meetings that related to the Plan of

1 Reorganization;

- 2
- 3 ▪ Reviewing key issues related to the Plan of Reorganization;
  - 4 ▪ Analyzing debt instruments in the context of the latest Plan of Reorganization;
  - 5 ▪ Preparing various other analyses related to the Plan of Reorganization;

6 **Total hours 112.5 / Total fees \$70,752.75**

7

8 **m) Firm Retention** (Project Code 45)

9 EYCF professionals performed work to meet the requirements of the Court and the U.S.  
10 Trustee for retention by the Debtor, including the preparation of various documents for  
11 EYCF's retention as professional service providers to the Debtors. Included in this category is  
12 the following:

- 13
- 14 ▪ Conducted detailed research regarding EYCF's relationships with the Debtor's  
15 largest creditors and other parties in interest;
  - 16 ▪ Assisted the Debtor and its counsel prepare the Application for Retention of  
17 EYCF;
  - 18 ▪ Participated in numerous meetings and phone conferences with EYCF national  
19 office personnel to determine the nature and extent of client relationships;
  - 20 ▪ Numerous telephone conversations with Debtor and Debtor's counsel regarding  
21 services to be provided.
  - 22 ▪ Responding to requests by the U.S. Trustee for the supplemental information  
23 regarding the various connections of EYCF with parties in interest.
- 24
- 25
- 26
- 27
- 28

1 **Total hours 121.2 / Total fees \$50,000.00**

2  
3 **n) Preparation of Miscellaneous Financial Analysis** (Project Code 55)

4 From time to time, EYCF was asked to render professional advice and prepare analyses related  
5 to several bankruptcy and financing topics. The following tasks have all been allocated under  
6 this project code:

- 7       ▪ Educating employees of the Debtor on various issues related to the Bankruptcy  
8       such as describing various bankruptcy terms and procedures;
- 9       ▪ Drafting documents describing the pre-petition debt instruments, the respective  
10      interest rates (default and non-default) and any applicable letter of credit fees;
- 11      ▪ Preparing financial analysis related to the potential savings that could result if  
12      certain debt instruments were refinanced or reinstated in the context of current  
13      market conditions;
- 14      ▪ Modeling the likely maturity profile of the existing debt and the newly issued debt  
15      under the most recent Plan of Reorganization;

16 **Total hours 38.4 / Total fees \$16,227.50**

17  
18 **o) Vendor Management and Related Matters** (Project Code 57)

19 EYCF had been asked by the Debtor to provide advice relating to the Debtor's vendor and the  
20 management of their vendors.

21 **Total hours 9.0 / Total fees \$5,542.50**

22  
23 **p) Analysis & Preparation of Short-term Cash Flow Projections** (Project Code 76)

24 EYCF assisted the Debtor in the preparation of short-term cash flow projections and from time  
25 to time was asked to review and analyze cash flow projections. The following types of tasks  
26 were performed under this project code:

- 27       ▪ Reviewing the key assumptions and formulas in the actual cash flow model by  
28      performing various checks and sensitivities;



1           ii. **Exhibits “C” & “D”** contain detailed time descriptions by person and by category  
2           Project Code, respectively. The time detail is organized on a daily basis. EYCF  
3           is particularly sensitive to issues of “lumping” and, unless time was spent in one  
4           time frame on a variety of different matters for a particular client, separate time  
5           entries are set forth in the time reports.

6           **b) Hourly Rates**

7           A summary of the billing rates applicable during the Application Period were:

<u>PROFESSIONAL</u>	<u>BILLING RATE</u>
ALAN HOLTZ	\$ 650.00
MARTY NACHIMSON	\$ 650.00
ERIC CARLSON	\$ 575.00
JASON THOMAS	\$ 475.00
JULIE AINSWORTH	\$ 375.00
MARK LYMBERY	\$ 375.00
DANA FRAZIER	\$ 340.00
SEEMA BALWADA	\$ 340.00
ANDREW CHOQUETTE	\$ 275.00
JENNIFER NA	\$ 275.00
MICHAEL CANNIZZARO	\$ 275.00
QUINN CARLSON	\$ 275.00
SCOTT KAESER	\$ 275.00

19  
20           **c) Notice of Application and Hearing**

21           As reflected by the appropriate proofs of service filed with the Court, notice of this  
22           Application is being given concurrently with the filing of this Application to all creditors, the  
23           Creditors’ Committee, the Office of the United States Trustee, and the Debtor. Complete copies  
24           of this Application were served upon the Creditors’ Committee, the United States Trustee and the  
25           Debtor.

26           **d) Fees Requested Should be Awarded Based Upon Applicable Law**

27           The fees requested with this Application would be an appropriate award for EYCF’s  
28           services in acting as financial and restructuring advisor to the Debtor.

1           **e) Evaluation of Requests for Compensation**

- 2           i. Pursuant to Bankruptcy Code section 330, the Court may award to a professional  
3           person reasonable compensation for actual, necessary services rendered, and  
4           reimbursement for actual, necessary expenses incurred. Pursuant to bankruptcy  
5           Code section 331, the Court may award compensation and reimbursement to a  
6           professional. As set forth above, the fees for which EYCF requests compensation  
7           and the costs incurred for which EYCF requests reimbursement are for actual and  
8           necessary services rendered and costs incurred. The professional services rendered  
9           by EYCF have required an expenditure of substantial time and effort. Moreover,  
10          time and labor devoted in only one of many pertinent factors in determining an  
11          award of fees and costs. Based on the skill brought to bear in this case by EYCF  
12          and the results obtained, EYCF submits that the compensation requested herein is  
13          reasonable and appropriate.
- 14          ii. The time for which compensation is sought is set forth in detail in EYCF's  
15          professional fee statements contained in the exhibits hereto. EYCF's services and  
16          time expenditures are reasonable in light of the labor required in this case.
- 17          iii. The award EYCF seeks in this case is similar to awards that financial and  
18          restructuring advisors have received in similar cases. EYCF's charges for its  
19          professional services are based upon the time, nature, extent and value of such  
20          services and the cost of comparable services in the San Francisco Bay Area, other  
21          than in a case under the Bankruptcy Code. The compensation EYCF seeks by way  
22          of this Application is the customary compensation sought by EYCF and other  
23          professionals representing trustees, committees, and debtors in similar  
24          circumstances.

25  
26           **(h) Section 330(a)(3) Factors**

27           Bankruptcy Code section 330(a)(3) sets forth four (4) factors to be considered by the  
28           Court. Although several of these factors (such as the time involved, the timeliness of EYCF's

1 performance, and the complexity of the case) were addressed above, EYCF believes one of the  
2 four factors should be discussed separately again here. Bankruptcy Code section 330(a)(3)(C)  
3 requires that the professional services be necessary to the administration of, or beneficial at the  
4 time that the service was rendered toward completion of, the case. EYCF believes that the facts  
5 of this case make it evident that EYCF's services were both necessary and beneficial. Without  
6 EYCF's assistance the debtor would have likely experienced delays regarding the fulfillment of  
7 its obligations under the bankruptcy code and local rules and in its formulation of a Plan of  
8 Reorganization. Additionally, Bankruptcy Code section 330(a)(3)(E) requires the compensation  
9 be reasonable based on customary compensation charged by comparably skilled practitioners in  
10 cases other than cases under Chapter 11. EYCF believes its professionals are skilled and  
11 performed well in this case and that the fees charged by EYCF are commensurate with the fees  
12 charged by EYCF's counterparts engaged in non-bankruptcy financial advisory services.

13 **IV.**

14 **CONCLUSION**

15 1. The compensation presently sought by EYCF is its first application. Neither  
16 EYCF, nor any shareholders or associates of EYCF, have any agreement or any understanding of  
17 any kind or nature to divide, pay over, or share any portion of the fees to be awarded EYCF with  
18 any other person, except as among shareholders and associates of EYCF. There are no claims  
19 against, or interests of, the Committee in which a beneficial interest has been acquired or  
20 transferred by EYCF for its account after becoming financial and restructuring advisor to the  
21 Debtor.

22 2. EYCF believes that the services rendered for which compensation is sought in this  
23 Application have been beneficial to the estate, that the costs incurred have been necessary and  
24 proper, and that the sums requested for the services rendered and the costs incurred are fair and  
25 reasonable. We believe that our analysis, insight, diligence and efforts significantly contributed  
26 to the Debtor's success in effectively dealing with the first three months of the post-petition  
27 period.

28 3. On July 26, 2001, the Debtor filed the Notice of Motion and Motion For

1 Administrative Order Under Sections 105(a) and 331 of the Bankruptcy Code Establishing  
2 Procedures and Deadlines for Interim Compensation and Reimbursement of Expenses For  
3 Professionals and Committee Members (the "Fee Procedures Motion"). On or about July 26,  
4 2001, the Court entered the Order Granting Motion For Administrative Order Under Sections  
5 105(a) and 331 of the Bankruptcy Code Establishing procedures For Interim Compensation and  
6 Reimbursement of Expenses For Professionals and Committee Members (the "Administrative  
7 Order"). Pursuant to the Administrative Order, professionals employed under section 327, 328,  
8 331, and 1108 of the Bankruptcy Code may file and serve a monthly fee application for interim  
9 compensation.

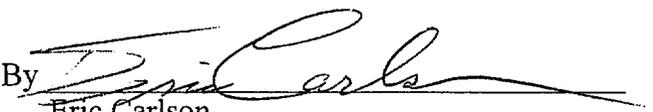
10 4. By this Application, Applicant requests interim approval of fees and expenses in  
11 accordance with the Administrative Order. The period of compensation requested by this  
12 Application is April 6, 2001 through June 30, 2001. The total compensation for this period  
13 amounts to \$556,282.50 based on 1,180.2 hours of services rendered. Applicant requests that the  
14 Court authorize the Debtor to pay fees approved by the Court.

15 5. For all of the forgoing reasons, Applicant believes that the fees requested in this  
16 Application are reasonable and reflect the value of services provided to the Debtor's estate.

17 6. **WHEREFORE**, EYCF respectfully requests that this Court authorize allowance and  
18 direct immediate payment of fees as follows:

- 19 a. Allow Interim Allowance of fees to EYCF in the amount of \$556,282.50 for the  
20 period of April 6, 2001 through June 30, 2001.
- 21 b. Direct payment to EYCF by the Debtor of the approved fees or such other relief as the  
22 Court may deem just and proper.

23 Dated: September 17, 2001 ERNST & YOUNG CORPORATE FINANCE LLC

24  
25 By   
26 Eric Carlson  
27 Managing Director  
28 Ernst & Young Corporate Finance LLC

1 **CERTIFICATION**

2 I, Eric Carlson, declare as follows:

- 3 1. I am a Managing Director of Ernst & Young Corporate Finance LLC (EYCF).
- 4 2. I am familiar with and have read the above application and the facts therein are true to my  
5 knowledge and belief. The copies of the billing statements are true and correct copies of  
6 EYCF's billing statements for this case.
- 7 3. EYCF has not been paid or promised any compensation from any other source for services  
8 rendered in connection with this case.
- 9 4. EYCF has not entered into any agreement or understanding with any other entity for the  
10 sharing of compensation received or to be received for services rendered and/or to be  
11 rendered in connection with this case.
- 12 5. To the best of my knowledge, information and belief, the compensation and expense  
13 reimbursement sought herein is in conformity with the Guidelines for Compensation and  
14 Expense Reimbursement of Professionals and Trustees for the United States Bankruptcy  
15 Court for the Northern District of California, except to the extent set forth in the  
16 application.
- 17 6. This application is submitted in accordance with the Guidelines for Compensation and  
18 Expense Reimbursement of Professionals and Trustees for the United States Bankruptcy  
19 Court for the Northern District of California.
- 20 7. The compensation and expenses sought herein were billed at rates no less favorable than  
21 those customarily billed by EYCF and generally accepted by the applicant's clients.

22 I declare under penalty of perjury that the foregoing is true and correct and that this  
23 certification was executed this 17th day of September 2001 at San Francisco, California.

24  
25  
26  
27  
28  
  
Eric Carlson

**ERNST & YOUNG CORPORATE FINANCE LLC**

Summary April 6th through June 30th, 2001

Exhibit A

<b>Professional</b>	<b>Rate</b>	<b>Total Hours</b>	<b>Fees</b>	<b>Expenses</b>	<b>Total</b>
Nachimson, M.	650	286.2	186,045.26	-	186,045.26
Holtz, A.	650	2.0	1,300.00	-	1,300.00
Carlson, E.	575	228.7	131,502.50	-	131,502.50
Thomas, J.	475	196.4	93,270.48	-	93,270.48
Ainsworth, J.	375	68.9	25,837.50	-	25,837.50
Lymbery, M.	375	27.7	10,387.50	-	10,387.50
Frazier, D.	340	83.9	28,534.50	-	28,534.50
Balwada, S.	340	9.8	3,315.00	-	3,315.00
Carlson, Q.	275	266.8	73,367.27	-	73,367.27
Kaesar, S.	275	2.0	550.00	-	550.00
Na, J.	275	7.9	2,172.50	-	2,172.50
<b>Total</b>		<b>1,180.2</b>	<b>556,282.50</b>	-	<b>556,282.50</b>

**ERNST & YOUNG CORPORATE FINANCE LLC**  
**PCD Code Summary Related to April 6th through June 30th, 2001**  
**Exhibit B**

Code Description	PCD Code	Monthly Total	
		Hours	Fees
Review Newly Received Documents	3	22.0	12,352.50
General Communications with Unsecured Creditors	4	16.1	8,078.75
Preparation and Review of Info. Requests and Related Matters	5	77.8	32,390.27
Analysis of Bankruptcy Schedules and Statements of Financial Affairs	12	128.3	63,527.50
Analyze Intercompany Claims	19	30.6	10,055.48
Analysis of Other Claims (Contingent/Unpleasant Litigation/Contract)	20	4.0	2,265.00
Claims Management Process	22	336.0	124,394.00
Preparation for 341 Meeting	24	14.3	6,675.00
Preparation/Participation in Meetings/Conference Calls with Debtor Representative	25	67.0	38,751.25
Preparation/Participation in Creditor Committee Meetings & Conference Calls	26	47.8	29,277.50
Participate in Other Financing Matters	37	79.1	48,460.00
Participate in Negotiation and Formulation of Plan of Reorganization	41	112.5	70,752.75
Firm Retention	45	121.2	50,000.00
Preparation of Miscellaneous Financial Analysis	55	38.4	16,227.50
Vendor Management and Related Matters	57	9.0	5,542.50
Analysis & Preparation of Short-term Cash Flow Projections	76	76.3	37,532.50
<b>Total</b>		<b>1,180.2</b>	<b>556,282.50</b>

**ERNST & YOUNG CORPORATE FINANCE LLC**

Time Detail by Professional, April 6th through June 30th, 2001

Exhibit C

Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Nachimson, M.	6-Apr-01	650	5.0	3,250.0	25	Meetings with Company re: first day order filings
Nachimson, M.	10-Apr-01	650	1.5	975.0	3	Review PUC issues including court pleadings
Nachimson, M.	10-Apr-01	650	1.3	845.0	76	Cash flow review
Nachimson, M.	10-Apr-01	650	1.5	975.0	37	Cash management issues
Nachimson, M.	10-Apr-01	650	2.0	1,300.0	41	Pollution control board L/C
Nachimson, M.	11-Apr-01	650	1.0	650.0	37	Review rent budget issues
Nachimson, M.	11-Apr-01	650	1.5	975.0	41	Pollution control board issues including teleconference with counsel and R. Reuter, agent
Nachimson, M.	11-Apr-01	650	1.3	845.0	37	Review SCE matters
Nachimson, M.	11-Apr-01	650	2.2	1,430.0	37	Review 7.375 prior note issues
Nachimson, M.	11-Apr-01	650	1.8	1,170.0	3	Review court pleadings
Nachimson, M.	12-Apr-01	650	2.8	1,820.0	41	Issues re senior notes including teleconference with J. Shaffer & D. Mao and meetings with K. Tapparov and M. Donnelly
Nachimson, M.	13-Apr-01	650	1.0	650.0	24	Preparation for committee meeting including meeting with counsel and K. Harvey
Nachimson, M.	13-Apr-01	650	0.7	455.0	55	Vendor/supplier issues
Nachimson, M.	16-Apr-01	650	0.3	195.0	76	Review operations
Nachimson, M.	16-Apr-01	650	4.2	2,730.0	26	Preparation for and participation in creditor committee meeting including pre-meeting with debtor and counsel
Nachimson, M.	16-Apr-01	650	1.3	845.0	76	Cash flow review
Nachimson, M.	17-Apr-01	650	0.8	520.0	26	Preparation for meeting with committee financial members including teleconference with T.
Nachimson, M.	17-Apr-01	650	0.7	455.0	37	Pollution Bonds L/C bank issue discussion with counsel and including meeting with K. Tapparo
Nachimson, M.	17-Apr-01	650	2.2	1,430.0	76	Review cash flow including meeting with debtor and counsel
Nachimson, M.	17-Apr-01	650	1.4	910.0	76	Review current issues
Nachimson, M.	18-Apr-01	650	0.5	325.0	57	Vendor issues
Nachimson, M.	18-Apr-01	650	0.8	520.0	26	Preparation of reports to creditors
Nachimson, M.	18-Apr-01	650	0.5	325.0	76	Current operating matter
Nachimson, M.	18-Apr-01	650	1.0	650.0	76	Preparation of cash flow
Nachimson, M.	18-Apr-01	650	2.2	1,430.0	12	Preparation of schedules
Nachimson, M.	18-Apr-01	650	2.5	1,625.0	37	Review and research issues re Pollution Board LC's including discussions with counsel, banks and debtor
Nachimson, M.	19-Apr-01	650	4.0	2,600.0	76	Preparation of cash flows including meeting with debtor and counsel
Nachimson, M.	19-Apr-01	650	2.0	1,300.0	45	Preparation of EYCA retention documents
Nachimson, M.	19-Apr-01	650	1.2	780.0	37	Letter of credit issues including review of remarketing agreement
Nachimson, M.	20-Apr-01	650	1.5	975.0	37	Re Pollution Control board including teleconference with B. Krakow and M. Donnelly
Nachimson, M.	21-Apr-01	650	5.2	3,380.0	76	Review cash flow projections on a monthly basis
Nachimson, M.	23-Apr-01	650	0.5	325.0	76	Current issues meeting with debtor and attorney
Nachimson, M.	23-Apr-01	650	2.5	1,625.0	37	Preparation for and participation in teleconference meeting with PCB LOC banks
Nachimson, M.	23-Apr-01	650	1.8	1,170.0	5	Review cash flows including meeting with PWC
Nachimson, M.	23-Apr-01	650	1.2	780.0	76	Review status of pleadings
Nachimson, M.	23-Apr-01	650	2.0	1,300.0	26	Preparation of reports to creditors committee including meeting with debtor management
Nachimson, M.	24-Apr-01	650	1.4	910.0	55	Research and report on SAP 90-7 issues including meeting with T. Hoglund and C. Zappa
Nachimson, M.	24-Apr-01	650	3.2	2,080.0	26	Preparation for and meeting with committee co-chair and advisors re cash flow and other financial issues

**ERNST & YOUNG CORPORATE FINANCE LLC**

Time Detail by Professional, April 6th through June 30th, 2001

Exhibit C

Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Nachimson, M.	24-Apr-01	650	0.5	325.0	76	Review cash flow projections
Nachimson, M.	24-Apr-01	650	1.6	1,040.0	37	Review pollution control board LOC issues
Nachimson, M.	24-Apr-01	650	2.0	1,300.0	26	Preparation of reports to creditors committee
Nachimson, M.	25-Apr-01	650	0.3	195.0	26	QF issues including teleconference with T. Lumsden re info requests
Nachimson, M.	25-Apr-01	650	0.5	325.0	76	Meeting with debtor and attorney re status review
Nachimson, M.	25-Apr-01	650	5.5	3,575.0	26	Preparation for and participation in creditors committee meeting
Nachimson, M.	25-Apr-01	650	2.8	1,820.0	37	Pollution Control Board LOC issues including meeting with Morgan Bank
Nachimson, M.	26-Apr-01	650	1.2	780.0	37	Pollution Control Board LOC issues
Nachimson, M.	30-Apr-01	650	0.3	195.0	57	Review claims issues
Nachimson, M.	30-Apr-01	650	1.9	1,235.0	37	Pollution Control issues
Nachimson, M.	30-Apr-01	650	0.4	260.0	12	Re preparation of schedule
Nachimson, M.	30-Apr-01	650	1.0	675.3	41	Discussion with E. Carlson discussing strategy of plan of reorganization and direction of EYCA
Nachimson, M.	30-Apr-01	650	1.2	780.0	37	Pollution control board issues including teleconference w/ M. Donnelly and Morgan Bank
Nachimson, M.	1-May-01	650	1.0	650.0	37	Surety bond issues
Nachimson, M.	1-May-01	650	1.5	975.0	37	Pollution control board issues including teleconference w/A. Fallon, R Estrachen & E. Carlson
Nachimson, M.	1-May-01	650	2.5	1,625.0	41	Development of POR; discussion with J. Ainsworth (2.0) and E. Carlson (2.5)
Nachimson, M.	2-May-01	650	1.8	1,170.0	37	Pollution control board issues including teleconference with banks
Nachimson, M.	2-May-01	650	1.4	910.0	37	Surety bonds review including meeting with B. Sullivan
Nachimson, M.	2-May-01	650	2.0	1,300.0	41	Development of POR
Nachimson, M.	2-May-01	650	0.6	390.0	57	Vendor claims
Nachimson, M.	2-May-01	650	1.0	650.0	12	Schedule preparation
Nachimson, M.	3-May-01	650	0.4	260.0	37	Pollution control board issues
Nachimson, M.	3-May-01	650	0.8	520.0	41	Development of POR
Nachimson, M.	4-May-01	650	1.2	780.0	37	Pollution control board issues
Nachimson, M.	4-May-01	650	4.3	2,795.0	41	Development of POR
Nachimson, M.	4-May-01	650	0.5	325.0	12	Schedule preparation
Nachimson, M.	7-May-01	650	5.8	3,770.0	41	Debt analysis in connection with POR planning
Nachimson, M.	8-May-01	650	3.5	2,275.0	25	Preparation for and attendance at status conference re professionals
Nachimson, M.	8-May-01	650	0.7	455.0	37	Review surety issues
Nachimson, M.	8-May-01	650	0.8	520.0	41	Discussions with counsel and agent re POR
Nachimson, M.	8-May-01	650	3.8	2,470.0	41	Debt analysis re POR
Nachimson, M.	9-May-01	650	1.2	780.0	55	Debt analysis
Nachimson, M.	9-May-01	650	2.2	1,430.0	41	Preparation of report on POR issues
Nachimson, M.	9-May-01	650	1.8	1,170.0	37	Review insurance issues including meeting with attorney and debtor
Nachimson, M.	9-May-01	650	0.5	325.0	25	Status meeting with counsel and debtor
Nachimson, M.	10-May-01	650	2.0	1,300.0	41	Research financial instrument issue in connection with POR
Nachimson, M.	10-May-01	650	1.5	975.0	25	Preparation for and meeting with financial committee
Nachimson, M.	10-May-01	650	1.9	1,235.0	12	Preparation of schedules
Nachimson, M.	10-May-01	650	1.0	650.0	5	Respond to creditor committee requests
Nachimson, M.	11-May-01	650	0.8	520.0	12	Preparation of schedules
Nachimson, M.	11-May-01	650	0.5	325.0	25	Status meeting with counsel and debtor
Nachimson, M.	11-May-01	650	2.0	1,300.0	55	Debt analysis

**ERNST & YOUNG CORPORATE FINANCE LLC**

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Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Nachimson, M.	14-May-01	650	3.8	2,470.0	25	Preparation for and meeting with creditors committee chair and professionals
Nachimson, M.	14-May-01	650	1.0	650.0	12	Preparation of schedules
Nachimson, M.	14-May-01	650	1.7	1,105.0	37	Debt analysis
Nachimson, M.	15-May-01	650	2.4	1,560.0	25	Preparation for and participation in creditors committee meeting
Nachimson, M.	15-May-01	650	2.3	1,495.0	37	Debt analysis including meeting with finance subcommittee
Nachimson, M.	16-May-01	650	1.5	975.0	37	Debt analysis
Nachimson, M.	21-May-01	650	2.4	1,560.0	22	Claims analysis
Nachimson, M.	21-May-01	650	1.0	650.0	5	Respond to data request
Nachimson, M.	21-May-01	650	3.0	1,950.0	37	Debt analysis
Nachimson, M.	21-May-01	650	1.6	1,040.0	41	POR issues
Nachimson, M.	22-May-01	650	1.8	1,170.0	3	Review pleadings
Nachimson, M.	23-May-01	650	0.5	325.0	3	Review pleadings
Nachimson, M.	23-May-01	650	1.4	910.0	37	Debt analysis
Nachimson, M.	23-May-01	650	2.6	1,690.0	25	POR issues including meeting with counsel and debtor
Nachimson, M.	23-May-01	650	0.5	325.0	26	Preparation for creditor conference call
Nachimson, M.	23-May-01	650	2.0	1,300.0	22	Claims analysis
Nachimson, M.	24-May-01	650	1.5	975.0	22	Claims analysis
Nachimson, M.	24-May-01	650	1.0	650.0	5	Response to committee requests
Nachimson, M.	24-May-01	650	0.6	390.0	37	Review cap back issues
Nachimson, M.	24-May-01	650	2.3	1,495.0	37	Debt analysis
Nachimson, M.	24-May-01	650	2.0	1,300.0	26	Preparation for and participation in creditor conference
Nachimson, M.	25-May-01	650	1.2	780.0	3	Miscellaneous review of current issues (ie. press releases, responses to creditor committees)
Nachimson, M.	25-May-01	650	2.2	1,430.0	3	Miscellaneous review of current issues (ie. press releases, responses to creditor committee information requests, etc.)
Nachimson, M.	30-May-01	650	2.4	1,560.0	41	Analysis of debt in connection with POR
Nachimson, M.	30-May-01	650	1.3	845.0	22	Review claims
Nachimson, M.	31-May-01	650	1.5	975.0	37	Review pollution control bonds with E. Carlson
Nachimson, M.	31-May-01	650	1.8	1,170.0	20	Review executory contracts
Nachimson, M.	31-May-01	650	2.0	1,300.0	41	Issues re POR preparation discussion with E. Carlson
Nachimson, M.	31-May-01	650	1.4	910.0	22	Review claims analysis
Nachimson, M.	1-Jun-01	650	1.5	975.0	3	Review pleadings
Nachimson, M.	1-Jun-01	650	0.5	325.0	26	Preparation for meeting with creditors committee
Nachimson, M.	4-Jun-01	650	2.3	1,495.0	41	Preparation of POR financial instruments review
Nachimson, M.	4-Jun-01	650	1.3	845.0	22	Claims analysis
Nachimson, M.	4-Jun-01	650	2.4	1,560.0	37	Analysis of pollution control bond issues
Nachimson, M.	5-Jun-01	650	2.2	1,430.0	37	Analysis of pollution control bond issues
Nachimson, M.	5-Jun-01	650	0.5	325.0	24	Preparation for 341 meeting
Nachimson, M.	5-Jun-01	650	2.3	1,495.0	41	Preparation of POR financial instruments review
Nachimson, M.	5-Jun-01	650	2.0	1,300.0	22	Claims analysis
Nachimson, M.	6-Jun-01	650	3.1	2,015.0	41	POR preparation - review financial instruments
Nachimson, M.	6-Jun-01	650	1.5	975.0	37	Pollution control bond letter of credit issues including teleconference with agent
Nachimson, M.	6-Jun-01	650	1.5	975.0	22	Claims review

**ERNST & YOUNG CORPORATE FINANCE LLC**

Time Detail by Professional, April 6th through June 30th, 2001

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Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Nachimson, M.	7-Jun-01	650	1.3	845.0	57	Vendor claims issues
Nachimson, M.	7-Jun-01	650	0.8	520.0	12	Review amendments to schedules
Nachimson, M.	7-Jun-01	650	0.2	130.0	22	Claims review
Nachimson, M.	7-Jun-01	650	0.6	390.0	76	Review monthly operating report issues
Nachimson, M.	7-Jun-01	650	2.0	1,300.0	41	POR preparation - review financial instruments
Nachimson, M.	7-Jun-01	650	2.0	1,300.0	37	Pollution control board issues including meeting with debtor and counsel
Nachimson, M.	8-Jun-01	650	1.7	1,105.0	41	POR preparation issues - review financial instruments
Nachimson, M.	8-Jun-01	650	1.5	975.0	76	Review of current operations
Nachimson, M.	8-Jun-01	650	0.5	325.0	25	Status meeting with management and counsel
Nachimson, M.	8-Jun-01	650	0.8	520.0	22	Claims analysis
Nachimson, M.	11-Jun-01	650	2.0	1,300.0	37	Pollution Control documents
Nachimson, M.	11-Jun-01	650	2.0	1,300.0	41	POR issues - debts
Nachimson, M.	11-Jun-01	650	1.6	1,040.0	22	Claims
Nachimson, M.	12-Jun-01	650	2.5	1,625.0	41	POR
Nachimson, M.	12-Jun-01	650	1.5	975.0	37	Pollution Control Board
Nachimson, M.	13-Jun-01	650	6.0	3,900.0	41	POR - financial instruments meeting
Nachimson, M.	13-Jun-01	650	0.3	195.0	5	Public disclosure issues
Nachimson, M.	13-Jun-01	650	0.2	130.0	26	Preparation for creditors committee
Nachimson, M.	15-Jun-01	650	0.8	542.5	26	Preparation for and meeting with creditors' committee
Nachimson, M.	15-Jun-01	650	0.5	325.0	37	Financial instruments review
Nachimson, M.	18-Jun-01	650	2.3	1,495.0	41	Financial instrument review re POR
Nachimson, M.	18-Jun-01	650	2.0	1,300.0	37	Pollution control board issues
Nachimson, M.	18-Jun-01	650	3.2	2,080.0	22	Claims review
Nachimson, M.	19-Jun-01	650	1.5	975.0	37	Pollution control board issues
Nachimson, M.	19-Jun-01	650	0.5	325.0	5	Respond to committee (PWC) requests
Nachimson, M.	19-Jun-01	650	2.5	1,625.0	41	Financial instruments review re POR
Nachimson, M.	19-Jun-01	650	1.3	845.0	41	Review 1142 issues re POR
Nachimson, M.	20-Jun-01	650	0.2	130.0	26	Preparation for committee meeting
Nachimson, M.	20-Jun-01	650	6.0	3,900.0	41	Financial instruments review re POR
Nachimson, M.	21-Jun-01	650	1.5	975.0	41	Review POR issues - nuclear decommissioning trust
Nachimson, M.	21-Jun-01	650	0.8	520.0	5	Respond to committee request
Nachimson, M.	21-Jun-01	650	2.7	1,755.0	41	Financial instruments review re POR
Nachimson, M.	22-Jun-01	650	0.5	325.0	5	Respond to committee requests
Nachimson, M.	22-Jun-01	650	0.6	390.0	3	Review current issues
Nachimson, M.	22-Jun-01	650	0.7	455.0	25	Meeting with K. Harvey & D. Mistry re workplan issues
Nachimson, M.	22-Jun-01	650	1.0	650.0	57	Vendor claim issues
Nachimson, M.	25-Jun-01	650	2.5	1,625.0	41	Financial instruments team meeting - re POR
Nachimson, M.	25-Jun-01	650	2.5	1,625.0	41	Meeting with committee subcommittee re POR
Nachimson, M.	27-Jun-01	650	1.2	780.0	41	Meeting with L. Goldzband, G. Tognitini & R. Siegfried re POR and PR issues
Nachimson, M.	27-Jun-01	650	0.8	487.5	5	Respond to committee requests
Nachimson, M.	27-Jun-01	650	0.6	390.0	26	Discussion with creditors committee members
Nachimson, M.	27-Jun-01	650	0.8	520.0	76	Review current operations

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Nachimson, M.	27-Jun-01	650	1.0	650.0	22	Claims review issues
Nachimson, M.	27-Jun-01	650	1.3	845.0	41	Financial instruments team presentation committee - re POR
Nachimson, M.	28-Jun-01	650	0.5	325.0	41	Tax issues re POR
Nachimson, M.	28-Jun-01	650	2.1	1,365.0	37	Review workers comp issues
Nachimson, M.	28-Jun-01	650	0.7	455.0	3	Review media disclosure issues including meeting with S. Hartmany
Nachimson, M.	28-Jun-01	650	2.7	1,755.0	41	Debt instruments review re POR including financial instruments team meeting
Nachimson, M.	29-Jun-01	650	1.2	780.0	76	Review current operations
Nachimson, M.	29-Jun-01	650	2.0	1,300.0	41	Review POR debt issues
Nachimson, M.	29-Jun-01	650	0.5	325.0	3	Review media issues including meeting with L. Goldzband
Nachimson, M.	29-Jun-01	650	1.2	780.0	57	Meeting re vendor claim issue
<b>Nachimson, M. Total</b>			<b>286.2</b>	<b>186,045.3</b>		
Carlson, E.	6-Apr-01	575	3.1	1,782.5	26	Assisted Debtor with Bankruptcy filing activities including communications to creditors and their advisors
Carlson, E.	6-Apr-01	575	1.2	690.0	25	Meeting with Debtor re: confidentiality issues and creditor communications
Carlson, E.	6-Apr-01	575	1.1	632.5	25	Assisted Debtor with coordination of post-chapter 11 filing accounting issues
Carlson, E.	6-Apr-01	575	2.6	1,495.0	4	Review of conference call scripts and press releases
Carlson, E.	6-Apr-01	575	2.1	1,207.5	25	Assisting debtor in filing first day orders
Carlson, E.	6-Apr-01	575	4.1	2,357.5	57	Discussion with Company re: the payments to and the ongoing relationships with vendors
Carlson, E.	9-Apr-01	575	2.8	1,610.0	76	Review of monthly operating cash flow projections prepared by the Company
Carlson, E.	9-Apr-01	575	1.5	862.5	55	Review financial analysis related to Company debt
Carlson, E.	9-Apr-01	575	2.2	1,265.0	22	Meeting with Debtor re: claims
Carlson, E.	9-Apr-01	575	1.0	575.0	25	Conference with K. Harvey and Counsel discussing various Chapter 11 issues
Carlson, E.	10-Apr-01	575	2.1	1,207.5	5	Review of information gathered to provide to creditors' advisors
Carlson, E.	10-Apr-01	575	3.1	1,782.5	26	Preparation for upcoming conference call with creditors' advisors
Carlson, E.	10-Apr-01	575	1.5	862.5	22	Discussion with Bob Berger and Associates re: claims information and process
Carlson, E.	10-Apr-01	575	3.1	1,782.5	76	Assist company in drafting the language used in describing the cash flow model
Carlson, E.	10-Apr-01	575	1.2	690.0	3	Review of various motions filed with the bankruptcy court
Carlson, E.	11-Apr-01	575	1.0	575.0	25	Attend weekly finance review meeting and follow-up
Carlson, E.	11-Apr-01	575	3.5	2,012.5	25	Meeting with company explaining key elements involved in a Chapter 11 filing
Carlson, E.	11-Apr-01	575	2.4	1,380.0	3	Review of information gathered at recent meetings with company
Carlson, E.	12-Apr-01	575	2.3	1,322.5	12	Meeting with company re: statement of financial affairs
Carlson, E.	12-Apr-01	575	3.1	1,782.5	12	Preparation for meetings with company discussing claims information and schedules
Carlson, E.	13-Apr-01	575	2.6	1,495.0	12	Preparation for upcoming meetings regarding bankruptcy schedules
Carlson, E.	13-Apr-01	575	1.5	862.5	76	Attend and follow-up on cash flow meeting
Carlson, E.	13-Apr-01	575	2.0	1,150.0	5	Coordination of information requests of the creditor committees' professionals
Carlson, E.	13-Apr-01	575	2.1	1,207.5	22	Meeting with company re: claims information and checks issued
Carlson, E.	16-Apr-01	575	1.0	575.0	25	Meeting with K. Harvey and counsel discussing various bankruptcy issues
Carlson, E.	16-Apr-01	575	2.7	1,552.5	12	Review analysis of scheduled debt and interest payments
Carlson, E.	16-Apr-01	575	2.4	1,380.0	12	Discussions and meetings with Company personnel re: schedules and SOFA
Carlson, E.	16-Apr-01	575	2.9	1,667.5	76	Analysis of cash flow projections with Company
Carlson, E.	17-Apr-01	575	3.7	2,127.5	45	Review retention documents prepared by EY personnel
Carlson, E.	17-Apr-01	575	2.3	1,322.5	22	Meeting with Company re: claim reclamation process

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Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Carlson, E.	17-Apr-01	575	3.8	2,185.0	22	Claims analysis
Carlson, E.	18-Apr-01	575	0.8	460.0	25	Weekly finance meeting with follow-up
Carlson, E.	18-Apr-01	575	2.8	1,610.0	12	Meeting with M. Snyder to review schedules and follow-up
Carlson, E.	18-Apr-01	575	2.6	1,495.0	25	Meeting with company discussing bankruptcy process and key events
Carlson, E.	18-Apr-01	575	2.1	1,207.5	4	Conference with creditors' professionals
Carlson, E.	19-Apr-01	575	3.2	1,840.0	25	Preparation for upcoming meetings with legal counsel
Carlson, E.	19-Apr-01	575	1.6	920.0	22	Review of preliminary claims data
Carlson, E.	19-Apr-01	575	2.9	1,667.5	25	Preparation for meeting with company re: schedules
Carlson, E.	19-Apr-01	575	2.5	1,437.5	12	Meeting with Company re: secured and unsecured claims
Carlson, E.	20-Apr-01	575	2.5	1,437.5	4	Review of conference call scripts
Carlson, E.	20-Apr-01	575	1.4	805.0	45	Discussion with J. Thomas re: retention documents
Carlson, E.	20-Apr-01	575	3.4	1,955.0	45	Review of work related to retention issues
Carlson, E.	20-Apr-01	575	2.8	1,610.0	12	Meeting with company re: filing of schedules
Carlson, E.	23-Apr-01	575	3.8	2,185.0	12	Review analysis of claims related to WAPA
Carlson, E.	23-Apr-01	575	3.5	2,012.5	25	preparation for meetings with company
Carlson, E.	23-Apr-01	575	1.8	1,035.0	37	meeting with company re: pollution control bonds
Carlson, E.	24-Apr-01	575	2.6	1,495.0	25	Meeting with company re: trade payables and vendor negotiations
Carlson, E.	24-Apr-01	575	3.2	1,840.0	26	Preparation for and meeting with committee co-chair and advisors re cash flow and other financial issues
Carlson, E.	24-Apr-01	575	3.2	1,840.0	5	Responding to information requests from the creditors and their financial advisors
Carlson, E.	24-Apr-01	575	1.2	690.0	12	Discussion with Company personnel re: claims filing issues.
Carlson, E.	25-Apr-01	575	1.2	690.0	76	Review of short term financial projections.
Carlson, E.	25-Apr-01	575	3.8	2,185.0	12	Review materials and notes from meeting J. Thomas had with Company and Berger and Associates
Carlson, E.	25-Apr-01	575	2.3	1,322.5	25	Reviewing progress and other notes in preparation for status update with Company
Carlson, E.	25-Apr-01	575	3.9	2,242.5	12	Review of issues related to the statement of financial affairs
Carlson, E.	25-Apr-01	575	1.3	747.5	25	Weekly finance meeting and follow-up
Carlson, E.	26-Apr-01	575	4.2	2,415.0	26	Preparation for meetings with creditors
Carlson, E.	26-Apr-01	575	3.1	1,782.5	4	Review of press releases and recent articles
Carlson, E.	26-Apr-01	575	2.9	1,667.5	5	Researching information requested by creditors
Carlson, E.	27-Apr-01	575	3.3	1,897.5	45	Review of retention issues
Carlson, E.	27-Apr-01	575	2.5	1,437.5	12	Claims analysis
Carlson, E.	27-Apr-01	575	2.1	1,207.5	25	Meetings with Company planning the strategy of company in its filing of a plan of reorganization
Carlson, E.	27-Apr-01	575	1.6	920.0	25	Preparation for and meeting with K. Harvey and counsel discussing various bankruptcy issues
Carlson, E.	28-Apr-01	575	4.1	2,357.5	45	Coordinating and reviewing the EYCA connections check
Carlson, E.	30-Apr-01	575	2.1	1,207.5	41	Discussion with M. Nachimson discussing strategy of plan of reorganization and direction of
Carlson, E.	30-Apr-01	575	2.1	1,207.5	26	Preparation for upcoming meetings with creditors
Carlson, E.	30-Apr-01	575	1.4	805.0	25	Meeting with K. Harvey and counsel discussing various bankruptcy issues
Carlson, E.	30-Apr-01	575	3.6	2,070.0	41	Discussion with Company personnel re: filing of the plan of reorganization
Carlson, E.	30-Apr-01	575	3.2	1,840.0	12	Reviewing issues raised by Company personnel re: Statement of Financial Affairs
Carlson, E.	1-May-01	575	1.5	862.5	37	Pollution control board issues including teleconference w/A. Fallon & R Estrachen and M.
Carlson, E.	1-May-01	575	2.5	1,437.5	41	Development of POR; discussion with J. Ainsworth (2.0) and M. Nachimson (2.5)
Carlson, E.	2-May-01	575	1.8	1,035.0	37	Call with C. Strand re: recent developments

**ERNST & YOUNG CORPORATE FINANCE LLC**

Time Detail by Professional, April 6th through June 30th, 2001

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Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Carlson, E.	2-May-01	575	1.2	690.0	12	Review of preliminary trade payable claims
Carlson, E.	2-May-01	575	2.1	1,207.5	12	Assistance with preparation of schedules
Carlson, E.	2-May-01	575	3.8	2,185.0	41	Discussions with Debtor re: POR
Carlson, E.	4-May-01	575	1.2	690.0	41	Assistance with the development of sub components of the Debtor POR
Carlson, E.	4-May-01	575	2.3	1,322.5	41	POR issues and development
Carlson, E.	7-May-01	575	1.3	747.5	22	Development of POR and analysis of certain claims categories
Carlson, E.	9-May-01	575	0.5	287.5	25	Attended Path 1 meeting re: chapter 11 issues
Carlson, E.	9-May-01	575	1.5	862.5	41	Preparation of report on POR issues
Carlson, E.	10-May-01	575	2.5	1,437.5	12	Discussions with debtor re: filing of schedules
Carlson, E.	11-May-01	575	0.9	517.5	12	Respond to questions re: schedules
Carlson, E.	11-May-01	575	0.4	230.0	25	Status meeting with counsel and debtor
Carlson, E.	14-May-01	575	0.6	345.0	22	Preparation of schedules
Carlson, E.	14-May-01	575	3.5	2,012.5	26	Preparation for and meeting with creditors committee chair and professionals
Carlson, E.	15-May-01	575	4.0	2,300.0	26	Preparation for and participation in creditors committee meeting
Carlson, E.	21-May-01	575	2.4	1,380.0	22	POR issues re: claims presentation
Carlson, E.	21-May-01	575	3.1	1,782.5	5	Preparation of response to information request
Carlson, E.	23-May-01	575	3.5	2,012.5	22	Review claims analysis and process of reconciling information related to claims
Carlson, E.	23-May-01	575	1.0	575.0	26	Preparation for creditor conference call
Carlson, E.	23-May-01	575	0.5	287.5	25	POR issues including meeting with counsel and debtor
Carlson, E.	24-May-01	575	0.6	345.0	22	Review of Ordinary Course motion information
Carlson, E.	24-May-01	575	2.5	1,437.5	5	Review and discuss with PwC re: capex information needs
Carlson, E.	24-May-01	575	1.3	747.5	5	Drafting response and conference with PwC to creditors' information request re: capital
Carlson, E.	30-May-01	575	2.9	1,667.5	22	Review information related to claims - drafting document illustrating claims reconciliation process
Carlson, E.	30-May-01	575	0.5	287.5	20	Respond to executory contracts questions
Carlson, E.	31-May-01	575	1.6	920.0	41	Issues re POR preparation - Discussion with M. Nachimson
Carlson, E.	31-May-01	575	1.0	575.0	22	Review claims reconciliation process
Carlson, E.	1-Jun-01	575	0.5	287.5	25	Attend Path 1 Coordination meeting
Carlson, E.	4-Jun-01	575	1.1	632.5	24	Meeting w/ J. Thomas and Q. Carlson re: preparation for 341 (a) meeting
Carlson, E.	4-Jun-01	575	0.4	230.0	25	Attend Path 1 Coordination meeting
Carlson, E.	4-Jun-01	575	1.1	632.5	24	Meeting w/ J. Thomas and debtor personnel to prepare for 341 (a) meeting
Carlson, E.	4-Jun-01	575	0.6	345.0	24	Meeting w/ J. Thomas and L. Wikle re: potential questions during 341 (a) meeting
Carlson, E.	6-Jun-01	575	1.2	690.0	22	Meeting with J. Thomas and debtor personnel re: claims management process and amended
Carlson, E.	8-Jun-01	575	0.6	345.0	25	Attend Path 1 Coordination meeting
Carlson, E.	11-Jun-01	575	0.5	287.5	25	Attend Path 1 Coordination meeting
Carlson, E.	11-Jun-01	575	1.6	920.0	41	Meeting with M. Nachimson and J. Thomas re: status of claims, POR and creditors' information
<b>Carlson, E. Total</b>			<b>228.7</b>	<b>131,502.5</b>		
Holtz, A.	12-Apr-01	650	2.0	1,300.0	45	Review and provide comments on retention documents
<b>Holtz, A. Total</b>			<b>2.0</b>	<b>1,300.0</b>		
Thomas, J.	9-Apr-01	475	0.7	332.5	45	Review status of connections check and update for additional parties; research regarding retention documents.
Thomas, J.	10-Apr-01	475	7.5	3,562.5	45	Draft retention documents including debtor's application and declaration of Marty Nachimson.
Thomas, J.	11-Apr-01	475	4.0	1,900.0	45	Review and revise retention documents

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Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Thomas, J.	12-Apr-01	475	2.3	1,092.5	45	Update connections check and appropriate section in declaration.
Thomas, J.	12-Apr-01	475	4.2	1,995.0	45	Update engagement letter and application for bankruptcy context.
Thomas, J.	13-Apr-01	475	2.2	1,045.0	45	Update engagement letter to reflect hourly fees and fees paid to date.
Thomas, J.	13-Apr-01	475	2.1	997.5	45	Review and update connections check
Thomas, J.	13-Apr-01	475	2.2	1,045.0	12	Research and summarize general bankruptcy documents for presentation to employees.
Thomas, J.	18-Apr-01	475	2.5	1,187.5	76	Analysis of short term cash flows and implications to cash position.
Thomas, J.	20-Apr-01	475	1.4	665.0	45	Discussion with E. Carlson re: retention documents
Thomas, J.	23-Apr-01	475	2.2	1,045.0	76	Review draft package of cash flow presentation.
Thomas, J.	23-Apr-01	475	2.2	1,045.0	76	Review cash flow projections for reasonableness relative to historical results.
Thomas, J.	23-Apr-01	475	2.1	997.5	76	Meeting with D. Paterson and D. Hall re: cash flow presentation to the creditors' committee
Thomas, J.	24-Apr-01	475	2.5	1,187.5	55	Prepare presentation for employees regarding bankruptcy process
Thomas, J.	25-Apr-01	475	9.5	4,512.5	12	Meeting with Berger & Assoc. and company personnel to review draft of schedules and statements
Thomas, J.	26-Apr-01	475	2.2	1,045.0	55	Participate in presentation to employees re: bankruptcy process.
Thomas, J.	26-Apr-01	475	4.2	1,995.0	12	Review notes from meeting with Berger & Assoc. and company personnel re: claims & workplan related to claims
Thomas, J.	26-Apr-01	475	2.4	1,140.0	12	Review draft of schedules and statements and provide certain edits to Berger & Assoc.
Thomas, J.	26-Apr-01	475	3.8	1,805.0	55	Prepare for presentation to employees re: bankruptcy process.
Thomas, J.	27-Apr-01	475	2.3	1,092.5	12	Draft language describing certain assets to be included in schedules and statements.
Thomas, J.	30-Apr-01	475	1.3	617.5	25	Meeting with company personnel re: post-petition interest payments
Thomas, J.	30-Apr-01	475	2.1	997.5	12	Mtg with debtor personnel re: liabilities from contracts with CCSF
Thomas, J.	30-Apr-01	475	1.9	902.5	45	Analysis of retention papers and related issues
Thomas, J.	30-Apr-01	475	1.6	760.0	12	Update information to be included in schedules and statements
Thomas, J.	1-May-01	475	1.3	617.5	12	Meeting with debtor personnel re: WAPA liabilities
Thomas, J.	1-May-01	475	0.7	332.5	12	Analysis of financial information on WAPA liabilities
Thomas, J.	2-May-01	475	1.4	665.0	12	Analysis of trade payables by size of obligation
Thomas, J.	2-May-01	475	0.9	427.5	45	Review of work performed for connections check and draft work plan to update
Thomas, J.	3-May-01	475	1.2	570.0	12	Read analysis prepared by ISO re: market returns for energy suppliers
Thomas, J.	3-May-01	475	0.9	427.5	45	Read objections by US Trustee re: EYCA retention and update work plan to address issues
Thomas, J.	3-May-01	475	1.1	522.5	12	Analysis of financial information prepared by debtor on WAPA and CCSF liabilities
Thomas, J.	3-May-01	475	1.1	522.5	12	Meeting with debtor personnel claims analysis
Thomas, J.	3-May-01	475	0.9	427.5	20	Meeting with debtor personnel re: CCSF liabilities
Thomas, J.	4-May-01	475	1.9	902.5	12	Update analysis of trade payables by size of obligation
Thomas, J.	4-May-01	475	0.6	285.0	45	Meeting with J. Ainsworth to discuss connections check procedures
Thomas, J.	7-May-01	475	0.7	332.5	55	Draft document for M. Donnelly re: debt outstanding
Thomas, J.	8-May-01	475	0.9	427.5	55	Update document for M. Donnelly re: debt outstanding
Thomas, J.	8-May-01	475	0.7	332.5	12	Analysis of pre-petition trade payables and adjustment for pre-petition payments
Thomas, J.	8-May-01	475	0.8	380.0	12	Mtg with debtor re: trade payables outstanding at petition date
Thomas, J.	8-May-01	475	0.3	142.5	37	Read correspondence with counter parties for self insurance programs
Thomas, J.	9-May-01	475	0.2	95.0	37	Discussion with J. Nexon re: self insurance programs
Thomas, J.	9-May-01	475	1.4	665.0	55	Update document for M. Donnelly re: outstanding debt and maturities
Thomas, J.	9-May-01	475	1.2	570.0	55	Analysis of debt maturities and debt issuances.
Thomas, J.	9-May-01	475	0.8	380.0	55	Mtg with M. Donnelly re: document with outstanding debt and maturities.

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Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Thomas, J.	9-May-01	475	1.1	522.5	37	Mtg. With debtor personnel re: self insurance programs and demonstration of financial
Thomas, J.	15-May-01	475	1.2	570.0	55	Review schedule of outstanding debt
Thomas, J.	16-May-01	475	1.5	712.5	22	Discussion with Q. Carlson re claims information
Thomas, J.	17-May-01	475	1.5	712.5	12	Analysis of bankruptcy schedules re: classification of claims and total claims per class
Thomas, J.	17-May-01	475	1.0	475.0	22	Discussion with Q. Carlson re claims
Thomas, J.	21-May-01	475	1.4	665.0	12	Analysis of PX credits and related issues
Thomas, J.	21-May-01	475	0.9	427.5	12	Discussions with Q. Carlson and Berger & Associates re: claims database
Thomas, J.	22-May-01	475	1.8	855.0	12	Analysis of TRA and impact to claims
Thomas, J.	22-May-01	475	0.3	142.5	12	Discussions with Q. Carlson and Berger & Associates re: claims database
Thomas, J.	23-May-01	475	1.0	475.0	22	Discussion with Q. Carlson re claims database and the technological needs required to effectively sort and manipulate claims
Thomas, J.	29-May-01	475	0.8	380.0	22	Review draft of claims analysis by category and provide comments
Thomas, J.	29-May-01	475	1.2	570.0	22	Discussion with Q. Carlson re claims summary reports that need to be produced
Thomas, J.	29-May-01	475	1.7	807.5	22	Develop claims management template describing claims process
Thomas, J.	30-May-01	475	1.5	712.5	22	Develop guideline schedule for claims management
Thomas, J.	30-May-01	475	1.5	712.5	22	Meeting with debtor personnel re: claims management process
Thomas, J.	31-May-01	475	1.4	665.0	5	Respond to information requests from Creditor's Committee
Thomas, J.	31-May-01	475	1.6	760.0	12	Meeting with debtor personnel re: amendmends to schedules and statements and impact to claims management process
Thomas, J.	31-May-01	475	1.9	902.5	22	Update guideline schedule for claims management process
Thomas, J.	1-Jun-01	475	1.3	617.5	5	Analysis of capital expenditures for Creditor Committee
Thomas, J.	1-Jun-01	475	1.3	617.5	22	Read draft Proof of Claim form and analyze potential modifications
Thomas, J.	1-Jun-01	475	2.3	1,092.5	22	Update claims management guidelines based on feedback from various debtor parties.
Thomas, J.	1-Jun-01	475	0.6	285.0	22	Develop presentation for general creditors re: claims process
Thomas, J.	3-Jun-01	475	3.1	1,472.5	5	Prepare list of "hot" questions from U.S. Trustee package of information for initial interview
Thomas, J.	4-Jun-01	475	1.1	522.5	24	Meeting w/ E. Carlson and Q. Carlson re: preparation for 341 (a) meeting
Thomas, J.	4-Jun-01	475	2.3	1,092.5	24	Prepare description claims management process for 341 (a) meeting
Thomas, J.	4-Jun-01	475	1.1	522.5	24	Meeting w/ E. Carlson and debtor personnel to prepare for 341 (a) meeting
Thomas, J.	4-Jun-01	475	0.4	190.0	5	Respond to information requests from committee representatives
Thomas, J.	4-Jun-01	475	0.6	285.0	24	Meeting w/ E. Carlson and L. Wikle re: potential questions during 341 (a) meeting
Thomas, J.	5-Jun-01	475	0.8	380.0	20	Review debtor internal memo re: early assumption and rejection of contracts and provide feedback
Thomas, J.	5-Jun-01	475	0.6	285.0	22	Review draft of Proof of Claim for in preparation for meeting with Claims Agent
Thomas, J.	5-Jun-01	475	1.2	570.0	24	Review debtor memo re: likely questions during 341 (a) meeting
Thomas, J.	5-Jun-01	475	0.4	190.0	22	Review draft analysis of claims by size
Thomas, J.	5-Jun-01	475	1.3	617.5	22	Meeting with debtor personnel and Berger and Assoc. re: proof of claims form and reconciliation process
Thomas, J.	5-Jun-01	475	0.4	190.0	5	Discussion with Q. Carlson re: responses to creditor committee information requests
Thomas, J.	6-Jun-01	475	1.2	570.0	22	Meeting with E. Carlson and debtor personnel re: claims management process and amended
Thomas, J.	6-Jun-01	475	0.8	380.0	55	Meeting with M. Donnelly re: PC bond issues
Thomas, J.	6-Jun-01	475	0.3	142.5	22	Prepare for meeting with debtor personnel re: claims management process
Thomas, J.	7-Jun-01	475	1.4	665.0	22	Meeting with debtor personnel re: organizational structure for claims verification and reconciliation
Thomas, J.	7-Jun-01	475	0.7	332.5	22	Meeting with D. Frazier re: claims reconciliation process and his involvement

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Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Thomas, J.	7-Jun-01	475	1.1	522.5	22	Draft documents stemming from meeting re: claims verification and reconciliation organization and structure
Thomas, J.	8-Jun-01	475	0.9	427.5	22	Analysis of impact of claims sales on motions to pay certain employee claims
Thomas, J.	8-Jun-01	475	0.7	332.5	22	Analysis of issues related to claims management process and claims reconciliation process
Thomas, J.	11-Jun-01	475	0.4	190.0	24	Discussion with debtor personnel re: questions from 341 meeting
Thomas, J.	11-Jun-01	475	1.6	760.0	41	Meeting with M. Nachimson and E. Carlson re: status of claims, POR and creditors' information
Thomas, J.	11-Jun-01	475	0.1	47.5	22	Update timeline of activities for claims management process
Thomas, J.	12-Jun-01	475	1.2	570.0	22	Preparation for Path 1 meeting with debtor personnel re: claims management
Thomas, J.	12-Jun-01	475	1.3	617.5	22	Review draft process map prepared by debtor for claims management process
Thomas, J.	13-Jun-01	475	0.8	380.0	22	Meeting with D. Frazier re: claims management process and related documentation
Thomas, J.	13-Jun-01	475	1.4	665.0	22	Analysis of claims classification categories
Thomas, J.	13-Jun-01	475	2.5	1,187.5	22	Meeting with debtor personnel and Berger re: claims management reports and exception reporting
Thomas, J.	13-Jun-01	475	1.1	522.5	12	Meeting with debtor personnel, Berger and counsel re: schedule amendments and claims
Thomas, J.	14-Jun-01	475	0.3	142.5	22	Discussion with K. Dowd re: call center scripts
Thomas, J.	14-Jun-01	475	0.6	285.0	22	Discussions with D. Frazier re: team lead kick-off meeting presentation materials.
Thomas, J.	14-Jun-01	475	0.9	427.5	22	Prepare draft presentation materials for team lead kick-off meetings
Thomas, J.	14-Jun-01	475	1.3	617.5	22	Analysis of claim classifications/categories
Thomas, J.	16-Jun-01	475	0.6	285.0	22	Review draft presentation for G. Rueger re: claims management process
Thomas, J.	18-Jun-01	475	0.5	237.5	22	Meeting with D. Frazier and G. Rueger re: claims management presentation to officers and
Thomas, J.	18-Jun-01	475	1.7	807.5	19	Review April invoice from corporate to the utility for propriety
Thomas, J.	18-Jun-01	475	1.8	855.0	12	Research re: contingent assets listed on bankruptcy schedules
Thomas, J.	18-Jun-01	475	1.4	665.0	22	Draft/revise presentation for G. Rueger re: claims management processes
Thomas, J.	19-Jun-01	475	0.4	190.0	19	Discussion w/ Q. Carlson re: invoice from PG&E Corporation
Thomas, J.	19-Jun-01	475	0.2	95.0	19	Discussion with D. Mistry re: charges billed from Corp to utility
Thomas, J.	19-Jun-01	475	0.3	142.5	5	Discussion with M. Nachimson re: franchise fee payments
Thomas, J.	19-Jun-01	475	1.2	570.0	22	Analysis of issues related to claims management process and next steps
Thomas, J.	19-Jun-01	475	1.2	570.0	19	Draft memo to D. Mistry re: invoice from corp to utility
Thomas, J.	19-Jun-01	475	2.4	1,140.0	22	Claims management kick-off meeting with dispute resolution team leads
Thomas, J.	19-Jun-01	475	0.5	237.5	19	Discussions with G. Norman (PGE) re: invoice from PG&E Corp. to the utility
Thomas, J.	20-Jun-01	475	1.6	760.0	19	Analysis of services contract between PGE corp and utility
Thomas, J.	20-Jun-01	475	1.9	883.0	19	Draft memo to D. Mistry re: invoice from corporate
Thomas, J.	20-Jun-01	475	0.4	190.0	5	Correspondence with creditors committee re: information requests
Thomas, J.	20-Jun-01	475	1.5	712.5	22	Stratification analysis of all claims
Thomas, J.	20-Jun-01	475	1.2	570.0	22	Meeting with debtor personnel re: revised schedules and claims process
Thomas, J.	20-Jun-01	475	1.2	570.0	22	Discussion with L. Neimark re: claims processing benchmarks and best practices
Thomas, J.	21-Jun-01	475	0.3	142.5	22	Discussion with K. Dowd re: claims stratifications and claims management
Thomas, J.	21-Jun-01	475	6.5	3,087.5	12	Meeting with debtor personnel re: amended schedules issues and resolutions
Thomas, J.	21-Jun-01	475	0.4	190.0	5	Prepare responses to creditors committee responses
Thomas, J.	25-Jun-01	475	2.1	997.5	5	Develop report of status of creditor committee information requests for CFO
Thomas, J.	27-Jun-01	475	0.3	142.5	5	Review draft information regarding company properties to be supplied to creditors committee reps.
Thomas, J.	27-Jun-01	475	0.2	95.0	25	Discussion with D. Mistry re: engagement status
Thomas, J.	27-Jun-01	475	2.1	997.5	22	Research related to communications requirements of claims management process.

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Thomas, J.	27-Jun-01	475	1.7	807.5	5	Analysis to respond to requests from creditors committee representatives
Thomas, J.	27-Jun-01	475	1.1	522.5	22	Meeting with Debtor personnel re: claims management process and schedule amendments
Thomas, J.	28-Jun-01	475	0.8	380.0	19	Analysis of invoice from PGE corp to the utility
Thomas, J.	28-Jun-01	475	2.4	1,140.0	22	Meeting with debtor personnel re: claims management and communications plan
Thomas, J.	28-Jun-01	475	1.3	617.5	37	Meeting with debtor personnel and counsel re: surety bond program collateralizing workers' comp. Obligation
Thomas, J.	28-Jun-01	475	0.7	332.5	22	Prepare for meeting with debtor personnel re: claims management and communication plan
Thomas, J.	28-Jun-01	475	0.3	142.5	41	Reviewing latest thinking on the POR
Thomas, J.	28-Jun-01	475	0.6	285.0	22	Review draft analysis of claim triage handling
Thomas, J.	29-Jun-01	475	1.8	855.0	22	Research re: claims exception handling
Thomas, J.	29-Jun-01	475	0.3	142.5	5	Discussion with creditors committee reps re: requesting information utility properties
Thomas, J.	29-Jun-01	475	1.3	617.5	37	Analysis of surety bond program to collateralize workers comp program
Thomas, J.	29-Jun-01	475	1.1	522.5	22	Meeting with debtor personnel re: call center instructions for claims processes
<b>Thomas, J. Total</b>			<b>196.4</b>	<b>93,270.5</b>		
Ainsworth, J.	6-Apr-01	375	1.8	656.3	4	Media conference call to discuss Chapter 11
Ainsworth, J.	6-Apr-01	375	1.5	562.5	76	Discussion with Don Hall re Cash flows
Ainsworth, J.	6-Apr-01	375	3.5	1,312.5	76	Review of most recent cash flow model
Ainsworth, J.	6-Apr-01	375	2.0	750.0	4	Investor conference call to discuss Chapter 11
Ainsworth, J.	6-Apr-01	375	1.5	562.5	76	Feedback to Diane Duran re cash flow model
Ainsworth, J.	6-Apr-01	375	2.0	750.0	4	Employee conference call to discuss Chapter 11
Ainsworth, J.	9-Apr-01	375	2.0	750.0	76	Further review of CF model with Diane Duran
Ainsworth, J.	9-Apr-01	375	2.8	1,031.3	76	Meeting with Diane Duran and Don Hall to discuss layout and content of cash flow model
Ainsworth, J.	9-Apr-01	375	1.5	562.5	76	Review of key formulas in CF model with Diane Duran
Ainsworth, J.	9-Apr-01	375	4.1	1,537.5	25	Discussions with Company personnel re: bankruptcy filings
Ainsworth, J.	10-Apr-01	375	2.8	1,050.0	76	Discussion with Don Hall and Diane Duran re additional content/analysis for CF model
Ainsworth, J.	10-Apr-01	375	1.8	656.3	25	Explanation of current debt position to Renaud (Andersen)
Ainsworth, J.	10-Apr-01	375	2.8	1,031.3	76	High level review of first draft CF model
Ainsworth, J.	12-Apr-01	375	4.7	1,762.5	76	Review of the cash flow projections prepared by the Company
Ainsworth, J.	16-Apr-01	375	1.1	412.5	45	Discussion with J. Thomas regarding retention documents
Ainsworth, J.	30-Apr-01	375	6.1	2,287.5	3	Review of key filings made over previous 2 weeks
Ainsworth, J.	1-May-01	375	2.0	750.0	41	Meeting with EYCA team to discuss reorg. Plan
Ainsworth, J.	2-May-01	375	3.5	1,312.5	45	Review of court objections to EY retention, and review of work performed as part of connections check
Ainsworth, J.	2-May-01	375	2.5	937.5	12	Discussions/meetings with Patrick Hoehne (Andersen) re PX/ISO workings since Jan 19th, and understanding of the billing process
Ainsworth, J.	3-May-01	375	7.5	2,812.5	45	Disc with external counsel re objections to EY retention & internally re connections check. Prep of documentation re connections check
Ainsworth, J.	3-May-01	375	1.0	375.0	12	Meeting with Peter Ouberg re current status of claims from ESP vendors
Ainsworth, J.	3-May-01	375	1.5	562.5	5	Discussions with Kathy Fong re analysis of ESP creditors, and amounts apid to them through Nov 2000.
Ainsworth, J.	4-May-01	375	0.6	225.0	45	Meeting with J. Thomas to discuss connections check procedures
Ainsworth, J.	9-May-01	375	3.5	1,312.5	5	Follow up with Pwc re info request from banks. Including 1.5 hr meeting with Dick Patterson

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Professional	Date	Rate	Hours	Fees	PCD Code	Comments
Ainsworth, J.	11-May-01	375	5.0	1,875.0	12	Preparation of debt matrix to be used in assessing restructuring alternatives
<b>Ainsworth, J. Total</b>			<b>68.9</b>	<b>25,837.5</b>		
Carlson, Q.	23-Apr-01	275	3.4	935.0	76	Analysis of monthly cash flow projections
Carlson, Q.	24-Apr-01	275	6.1	1,677.5	55	Preparation for meeting to discuss bankruptcy process to Company
Carlson, Q.	24-Apr-01	275	3.2	880.0	45	Connections check research
Carlson, Q.	24-Apr-01	275	2.9	797.5	76	Review monthly cash flow projections
Carlson, Q.	25-Apr-01	275	5.9	1,622.5	55	Preparation for meeting to discuss bankruptcy process to Company
Carlson, Q.	26-Apr-01	275	2.1	577.5	55	Preparation for meeting to discuss bankruptcy process to Company
Carlson, Q.	26-Apr-01	275	3.9	1,072.5	45	Connections check research
Carlson, Q.	27-Apr-01	275	4.2	1,155.0	45	Assistance with searching potential connections related to PG&E
Carlson, Q.	30-Apr-01	275	2.5	687.5	76	Review of monthly cash flow projections
Carlson, Q.	1-May-01	275	1.2	330.0	37	Meeting with Company regarding alternatives available to the banks
Carlson, Q.	2-May-01	275	3.4	935.0	12	Reviewing trade payable claims
Carlson, Q.	3-May-01	275	2.4	660.0	5	Preparation of a summary of the outstanding indebtedness of the Company
Carlson, Q.	4-May-01	275	1.2	330.0	45	Discussion with team regarding the strategy of getting the connections check finished
Carlson, Q.	7-May-01	275	2.3	632.5	5	Analysis of Women and Minority Vendors as a percentage of all trade payable claims.
Carlson, Q.	7-May-01	275	2.6	715.0	12	Prepared data related to trade payables for purposes of summarizing
Carlson, Q.	8-May-01	275	2.1	577.5	22	Prepared initial database spreadsheet to effectively analyze thousands of trade payable claims.
Carlson, Q.	9-May-01	275	4.1	1,127.5	22	Reconciliation of trade payables claims with checks that were issued and not offset with their respective Accounts Payable balance
Carlson, Q.	10-May-01	275	0.5	137.5	22	Discussion with Berger & Associates regarding the availability and approximate completion date of the database of all claims
Carlson, Q.	10-May-01	275	2.3	632.5	22	Worked on the claim reconciliation of checks issued and AP balances
Carlson, Q.	11-May-01	275	2.0	550.0	22	Strategy development re: the technological and staffing needs required for effective management of all of the claims information
Carlson, Q.	11-May-01	275	2.0	550.0	37	Analysis of Debtor's obligations and determining the provisions and covenant requirements
Carlson, Q.	11-May-01	275	0.5	137.5	22	Discussion with other professional re: claims information
Carlson, Q.	14-May-01	275	0.5	137.5	37	Review of pollution control bond issues
Carlson, Q.	14-May-01	275	2.7	742.5	5	Discussion with Debtor personnel re: minority vendors listed as trade creditors
Carlson, Q.	14-May-01	275	2.1	577.5	5	Manipulating and sorting information re: minority trade creditors
Carlson, Q.	14-May-01	275	2.3	632.5	5	Following up with Debtor personnel re: information requests by PwC
Carlson, Q.	15-May-01	275	1.2	330.0	37	Discussion with M. Donnelly re: pollution control bonds
Carlson, Q.	15-May-01	275	2.5	687.5	22	Discussion with Berger & Associates re: availability of claims database
Carlson, Q.	15-May-01	275	1.0	275.0	5	Discussion with Erik Jacobsen re: PwC information request process
Carlson, Q.	15-May-01	275	2.1	577.5	12	Retrieving various information from Schedule F for debtor personnel
Carlson, Q.	15-May-01	275	1.4	385.0	12	Preparation of analysis for classifying claims within schedule F
Carlson, Q.	16-May-01	275	1.5	412.5	22	Discussion with J. Thomas re claims information
Carlson, Q.	16-May-01	275	3.1	852.5	5	Reviewing and developing responses re information requests from PwC
Carlson, Q.	16-May-01	275	1.2	330.0	22	Discussion with Berger & Associates re: claims database
Carlson, Q.	17-May-01	275	3.4	935.0	22	Analysis re tax claims
Carlson, Q.	17-May-01	275	1.0	275.0	22	Discussion with J. Thomas re claims
Carlson, Q.	18-May-01	275	1.2	330.0	12	Review the schedules information sent by Berger and Associates

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Carlson, Q.	18-May-01	275	3.5	962.5	22	Preparing the format and structure of the claims database
Carlson, Q.	21-May-01	275	0.9	247.5	12	Discussions with J. Thomas and Berger & Associates re: claims database
Carlson, Q.	21-May-01	275	2.2	605.0	24	Preparation for 341 meeting
Carlson, Q.	22-May-01	275	0.3	82.5	22	Discussion with Berger and Associates and J. Thomas re claims database
Carlson, Q.	22-May-01	275	4.1	1,127.5	22	Identifying the Tax claims related to California cities and municipalities on Schedule F
Carlson, Q.	22-May-01	275	2.8	770.0	22	Review information related to tax claims on schedule E
Carlson, Q.	23-May-01	275	1.0	275.0	22	Discussion with J. Thomas re claims database and the technological needs required to effectively sort and manipulate claims info
Carlson, Q.	23-May-01	275	3.1	852.5	22	Review database prepared by Berger & Associates that organizes all of the filed claims.
Carlson, Q.	23-May-01	275	2.1	577.5	22	Sort claims related to trade payables
Carlson, Q.	24-May-01	275	2.9	797.5	22	Prepare report re electricity claims
Carlson, Q.	24-May-01	275	1.4	385.0	22	Reviewing information related to tax claims
Carlson, Q.	24-May-01	275	3.1	852.5	22	Sorting and organizing claims related to the electricity contracts
Carlson, Q.	25-May-01	275	2.3	632.5	22	Prepare report summarizing characteristics of trade payables claims
Carlson, Q.	25-May-01	275	2.8	770.0	22	Claims database maintenance work
Carlson, Q.	29-May-01	275	1.5	412.5	5	Info requests from PwC
Carlson, Q.	29-May-01	275	2.4	660.0	22	Organizing and sorting claims with respect to secured status and amount
Carlson, Q.	29-May-01	275	1.2	330.0	22	Discussion with J. Thomas re claims summary reports that need to be created
Carlson, Q.	30-May-01	275	3.1	852.5	22	Preparing report summarizing stratification of claims according to size of claim
Carlson, Q.	30-May-01	275	3.2	880.0	22	Preparation of report summarizing types of claims (ie. Financial, gas, electric, etc)
Carlson, Q.	1-Jun-01	275	3.1	852.5	5	Correspondence with Company personnel re non-energy related properties owned by the Company
Carlson, Q.	1-Jun-01	275	2.6	715.0	22	Review of key claims management processes (ie. Proof of claims, dispute resolutions)
Carlson, Q.	1-Jun-01	275	3.2	880.0	22	Preparing claims data for various summary reports
Carlson, Q.	4-Jun-01	275	2.0	550.0	22	Review of key claims management processes (ie. Proof of claims, dispute resolutions)
Carlson, Q.	4-Jun-01	275	1.4	385.0	22	Developing report templates for claims information
Carlson, Q.	4-Jun-01	275	1.1	302.5	24	Meeting with E. Carlson and J. Thomas regarding upcoming 341 meeting
Carlson, Q.	4-Jun-01	275	3.5	959.8	5	Information request re capital expenditures and cost / benefit calculations
Carlson, Q.	5-Jun-01	275	0.4	110.0	5	Discussion with J. Thomas re: responses to creditor committee information requests
Carlson, Q.	5-Jun-01	275	2.1	577.5	22	Developing report to present to all creditors
Carlson, Q.	5-Jun-01	275	2.2	605.0	22	Preparing various slides for upcoming presentation to creditors
Carlson, Q.	5-Jun-01	275	4.2	1,155.0	22	Identifying all property tax claims in database
Carlson, Q.	6-Jun-01	275	3.2	880.0	22	Reviewing the property tax claims and categorizing them as priority claims in database
Carlson, Q.	6-Jun-01	275	2.6	715.0	22	Modifying creditors presentation to reflect Company's comments
Carlson, Q.	6-Jun-01	275	1.1	302.5	22	Reviewing upcoming deadlines and latest work product related to claims process
Carlson, Q.	6-Jun-01	275	1.6	440.0	22	Reviewing comments from Company personnel
Carlson, Q.	7-Jun-01	275	1.4	385.0	22	Preparing report outlining the organizational structure of the claims management process
Carlson, Q.	7-Jun-01	275	3.4	935.0	22	Obtaining information from the claims database for M. Schonherr
Carlson, Q.	7-Jun-01	275	1.2	330.0	22	Reviewing information from Company regarding claims management process
Carlson, Q.	7-Jun-01	275	2.5	687.5	22	Preparing summary report of claim types with respective count total and dollar total
Carlson, Q.	8-Jun-01	275	1.2	330.0	22	Developing a chart that demonstrates how Berger will be used in Claims management process
Carlson, Q.	8-Jun-01	275	1.4	385.0	22	Making final changes related to claims resolution flow chart.
Carlson, Q.	8-Jun-01	275	2.4	660.0	22	Preparing a flow chart that illustrates how the disputed claims are resolved.

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Carlson, Q.	8-Jun-01	275	3.0	825.0	22	Integrating changes that needed to be made to the claims resolution flow chart
Carlson, Q.	13-Jun-01	275	2.2	605.0	22	Preparation for upcoming meeting with Company re Claims management
Carlson, Q.	13-Jun-01	275	0.4	110.0	22	Discussion with M. Schonherr re claims information statistics
Carlson, Q.	13-Jun-01	275	3.6	990.0	22	Review of reports related to claims classification categories
Carlson, Q.	14-Jun-01	275	1.9	522.5	12	Designing template for claims threshold report
Carlson, Q.	14-Jun-01	275	1.2	330.0	22	Discussion with D. Frazier re claims kick-off presentation slides
Carlson, Q.	14-Jun-01	275	1.5	412.5	5	Meeting with V. Fong re the type of information that the Claims database can provide.
Carlson, Q.	15-Jun-01	275	2.5	687.5	22	Incorporate changes to claim classification report
Carlson, Q.	15-Jun-01	275	1.0	275.0	22	Designing template for claims threshold report
Carlson, Q.	15-Jun-01	275	4.5	1,237.5	22	Prepare draft presentation for G. Reuger
Carlson, Q.	18-Jun-01	275	2.1	577.5	22	Analysis of claims placed in various categories - summary report
Carlson, Q.	18-Jun-01	275	2.0	550.0	22	Preparation for meeting with Company and developing presentation to be used
Carlson, Q.	18-Jun-01	275	1.4	385.0	5	Research of latest bankruptcy court orders
Carlson, Q.	19-Jun-01	275	2.5	687.5	5	Discussion with PwC re information requests status; Follow-up with capital expenditure projection request
Carlson, Q.	19-Jun-01	275	1.5	412.5	5	Reviewing latest bankruptcy court motions and orders filed
Carlson, Q.	19-Jun-01	275	2.9	797.5	22	Finalizing the claims dispute resolution flow chart
Carlson, Q.	19-Jun-01	275	0.4	110.0	19	Discussion w/ J. Thomas re: invoice from PG&E Corporation
Carlson, Q.	19-Jun-01	275	2.1	577.5	22	Finalizing the presentation report to be delivered to Company during meeting
Carlson, Q.	20-Jun-01	275	1.5	412.5	22	Claims database maintenance issues
Carlson, Q.	20-Jun-01	275	3.5	962.5	19	Preparation of memo to be sent to D. Mistry re Corporate Invoice
Carlson, Q.	20-Jun-01	275	1.4	385.0	22	Discussion with D. Frazier re claims resolution procedures and EYCA's involvement in those procedures
Carlson, Q.	20-Jun-01	275	2.6	715.0	22	Review of services contract between PGE corp and utility
Carlson, Q.	21-Jun-01	275	2.2	605.0	22	Meetings with J. Germanetti re claims database and its various uses
Carlson, Q.	21-Jun-01	275	1.7	467.5	22	Discussions with J. Krueger and G. Norman re administrative agreement and the intercompany payment frequency
Carlson, Q.	21-Jun-01	275	4.5	1,237.5	22	Claims Stratification analysis - Determining potential threshold
Carlson, Q.	22-Jun-01	275	3.9	1,072.5	19	Analysis of pre-petition vs post-petition professional services rendered to Corporate
Carlson, Q.	22-Jun-01	275	0.3	82.5	22	Claims stratification analysis
Carlson, Q.	22-Jun-01	275	1.0	275.0	19	Review of detail supporting the amounts included in the Corporate invoice to the Utility for April
Carlson, Q.	22-Jun-01	275	0.3	82.5	5	Discussion with D. Patterson re list of non-energy related properties
Carlson, Q.	26-Jun-01	275	0.5	137.5	5	Discussion with D. Hall and D. Patterson re Business Segment information request
Carlson, Q.	26-Jun-01	275	4.0	1,100.0	19	Determine applicable post-petition expenses to be paid pursuant to the intercompany services
Carlson, Q.	27-Jun-01	275	0.5	137.5	5	Preparation of response to Business Segment information request
Carlson, Q.	27-Jun-01	275	3.5	962.5	22	Develop template reports for claims information summaries (ie. Claims threshold, Claim categories summaries)
Carlson, Q.	27-Jun-01	275	4.0	1,100.0	19	Incorporating changes requested by J. Thomas to the Memo advising the Company on Corp Invoice
Carlson, Q.	28-Jun-01	275	2.0	550.0	5	Final review of business segment P&L request prior to being sent to PwC
Carlson, Q.	28-Jun-01	275	5.5	1,512.5	19	Finalize memo re payment of corporate invoice
Carlson, Q.	28-Jun-01	275	1.5	412.5	22	Discussions with Berger & Associates re amended claims database
Carlson, Q.	29-Jun-01	275	2.3	632.5	22	Correspondence with Berger & Assoc. involved in Amended Claims Database

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Carlson, Q.	29-Jun-01	275	3.7	1,017.5	22	Develop template reports for claims information summaries (ie. Claims threshold, Claim categories summaries)
<b>Carlson, Q. Total</b>			<b>266.8</b>	<b>73,367.3</b>		
Kaesser, S.	11-Apr-01	275	2.0	550.0	45	Connections check using internal databases
<b>Kaesser, S. Total</b>			<b>2.0</b>	<b>550.0</b>		
Lymbery, M.	4-May-01	375	12.0	4,500.0	45	Connections checking: email and phone followup with all interested partners; update schedules
Lymbery, M.	5-May-01	375	10.3	3,862.5	45	Review documents and checklist; added approximately 150 new connections
Lymbery, M.	6-May-01	375	2.0	750.0	45	Coordinate connections checking among 4 staff
Lymbery, M.	6-May-01	375	3.4	1,275.0	45	Prepare written description of connections check procedures
<b>Lymbery, M. Total</b>			<b>27.7</b>	<b>10,387.5</b>		
Na, J.	6-May-01	275	6.1	1,677.5	45	Connections check research
Na, J.	7-May-01	275	1.8	495.0	45	Connections check research
<b>Na, J. Total</b>			<b>7.9</b>	<b>2,172.5</b>		
Balwada, S.	6-May-01	340	9.8	3,315.0	45	Researching potential connections to PG&E in internal database of active and closed engagements
<b>Balwada, S. Total</b>			<b>9.8</b>	<b>3,315.0</b>		
Frazier, D.	6-Jun-01	340	2.0	680.0	55	Read/ analyze pertinent background information on debtor
Frazier, D.	7-Jun-01	340	0.1	34.0	22	Meet w. PG&E Kevin Dowd to discuss claims project
Frazier, D.	7-Jun-01	340	1.4	476.0	22	Commence preparation of Power Point slides for claims team mtg. On 6/12
Frazier, D.	7-Jun-01	340	0.7	238.0	22	Meet with J. Thomas to discuss claims project
Frazier, D.	11-Jun-01	340	1.0	340.0	22	Preparation of three Power Point slides for Kevin Dowd in preparation from 6/12/2001 mtg.
Frazier, D.	12-Jun-01	340	2.9	986.0	22	Meeting w/ K. Dowd, S. Miyamoto and M. Schonherr to discuss key dates and key activities for management of claims resolution project
Frazier, D.	12-Jun-01	340	1.5	510.0	22	Reviewing and understanding next steps for claims dispute project
Frazier, D.	12-Jun-01	340	2.6	884.0	22	Prepare outline of claims dispute resolution team kick-off mtg. Presentation
Frazier, D.	12-Jun-01	340	1.7	578.0	22	Meeting with K. Dowd, S. Miyamoto, Mike Schonherr and other debtor personnel to discuss claims dispute resolution project
Frazier, D.	13-Jun-01	340	0.8	272.0	22	Meeting w/ J. Thomas to discuss claims category analysis project
Frazier, D.	13-Jun-01	340	0.5	170.0	22	Read and send e-mails relating to Schedule G category analysis
Frazier, D.	13-Jun-01	340	2.0	680.0	22	Claims Resolution meeting with K. Dowd, M. Schonherr, B. Berger and others to discuss Berger & Assoc. database
Frazier, D.	13-Jun-01	340	1.9	646.0	22	Commence preparation of Schedule F category analysis spreadsheet
Frazier, D.	13-Jun-01	340	3.0	1,020.0	22	Preparation of Schedule G category analysis spreadsheet
Frazier, D.	14-Jun-01	340	0.7	238.0	22	Read and respond to questions from Gloria Moon regarding category analysis
Frazier, D.	14-Jun-01	340	0.8	272.0	22	Meet with M. Schonherr and Megan Ardell to discuss next steps for claims dispute team lead
Frazier, D.	14-Jun-01	340	3.9	1,326.0	22	Conclude category analysis of Schedule F claims
Frazier, D.	14-Jun-01	340	0.6	204.0	22	Meet w/ J. Thomas to discuss category analysis and claims presentation
Frazier, D.	14-Jun-01	340	1.2	408.0	22	Misc. discussions w/ Q. Carlson to discuss claims kick-off presentation slides
Frazier, D.	14-Jun-01	340	2.1	714.0	22	Preparation of team expectations outline and slide for claims dispute team mtg.
Frazier, D.	15-Jun-01	340	1.0	340.0	22	Read and respond to e-mail from M. Schonherr regarding claims resolution project
Frazier, D.	15-Jun-01	340	5.0	1,700.0	22	Analysis and continued preparation of claims dispute resolution presentation
Frazier, D.	18-Jun-01	340	0.5	170.0	22	Meet with G. Rueger and J. Thomas regarding claims dispute resolution presentation

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Frazier, D.	18-Jun-01	340	2.5	850.0	22	Meet w/ K. Dowd, M. Schonherr and S. Miyamoto regarding claims dispute resolution presentation, next steps and strategy
Frazier, D.	18-Jun-01	340	1.2	408.0	22	Commence claims dispute presentation based on 6/18 Dowd meeting comments
Frazier, D.	18-Jun-01	340	0.2	68.0	22	Finalize category analysis
Frazier, D.	18-Jun-01	340	1.6	544.0	22	Claims resolution Power Point presentation
Frazier, D.	18-Jun-01	340	0.1	34.0	22	Telephone conversation with Rueger secretary to set up meeting
Frazier, D.	18-Jun-01	340	0.2	68.0	22	Make copies for Dowd claims meeting
Frazier, D.	18-Jun-01	340	0.2	68.0	5	Meet with D. Patterson regarding verbal info request
Frazier, D.	18-Jun-01	340	0.3	102.0	22	Telephone conversation and e-mail with G. Moon to discuss category analysis
Frazier, D.	18-Jun-01	340	1.0	340.0	22	Finalize claims presentation for 6/19 VP presentation by Greg Rueger
Frazier, D.	19-Jun-01	340	2.0	680.0	22	Dispute Resolution team kick-off meeting
Frazier, D.	19-Jun-01	340	3.0	1,020.0	22	Preparation of various analyses for dispute resolution team kick-off meeting
Frazier, D.	19-Jun-01	340	1.5	510.0	22	Prep meeting for claims resolution team kick-off meeting. K. Dowd, S. Miyamoto and M.
Frazier, D.	20-Jun-01	340	0.8	272.0	22	Conference call with E&Y resources to discuss ways to leverage past experiences
Frazier, D.	20-Jun-01	340	1.4	476.0	22	Discussion with Q. Carlson explaining claims resolution procedures and EYCA's involvement in those procedures
Frazier, D.	21-Jun-01	340	1.0	340.0	22	Misc. data entry for claims
Frazier, D.	21-Jun-01	340	0.5	170.0	22	Meeting with Joe Germanetti
Frazier, D.	21-Jun-01	340	2.7	918.0	22	Create procedures for claims process
Frazier, D.	22-Jun-01	340	2.1	714.0	22	Organize claims process tasks
Frazier, D.	22-Jun-01	340	0.2	68.0	22	Mail misc. claims related items
Frazier, D.	27-Jun-01	340	1.1	382.5	5	Investigate and respond to PWC data request
Frazier, D.	27-Jun-01	340	2.9	986.0	22	Analyze procedures for claims process
Frazier, D.	27-Jun-01	340	2.5	850.0	22	Meeting with K. Dowd, M. Schonherr and team to discuss claims resolution process
Frazier, D.	27-Jun-01	340	2.5	850.0	22	Meeting with Ben Shaffer, Megan Ardell and team to discuss claims resolution "triage" team roles
Frazier, D.	28-Jun-01	340	0.7	238.0	22	Meeting with Cary Taylor and Tim Tullis to discuss communications process
Frazier, D.	28-Jun-01	340	2.8	952.0	22	Preparation of misc. materials for triage team meeting
Frazier, D.	28-Jun-01	340	0.7	238.0	22	Meeting with K. Dowd and team to discuss claims resolution status
Frazier, D.	28-Jun-01	340	2.3	782.0	22	Preparation of claims resolution materials
Frazier, D.	28-Jun-01	340	2.0	680.0	22	POC triage team meeting
Frazier, D.	29-Jun-01	340	0.3	102.0	22	Preparation of POC screening criteria worksheet
Frazier, D.	29-Jun-01	340	0.5	170.0	22	Status mtg. With J. Thomas
Frazier, D.	29-Jun-01	340	1.0	340.0	22	Prepare misc. analyses for C. Taylor
Frazier, D.	29-Jun-01	340	4.2	1,428.0	22	Prepare and analyze misc. claims resolution process forms and roles for triage team
<b>Frazier, D. Total</b>			<b>83.9</b>	<b>28,534.5</b>		
<b>Grand Total</b>			<b>1,180.2</b>	<b>556,282.5</b>		

ERNST & YOUNG CORPORATE FINANCE LLC  
Time Detail by PCD Code, April 6th through June 30th, 2001  
Exhibit D

PCD Code Description	Professional	Date	Rate	Hours	Fees	Comments
Review Newly Received Documents	Nachimson, M.	10-Apr-01	650	1.5	975.0	Review PUC issues including court pleadings
Review Newly Received Documents	Nachimson, M.	11-Apr-01	650	1.8	1,170.0	Review court pleadings
Review Newly Received Documents	Nachimson, M.	22-May-01	650	1.8	1,170.0	Review pleadings
Review Newly Received Documents	Nachimson, M.	23-May-01	650	0.5	325.0	Review pleadings
Review Newly Received Documents	Nachimson, M.	25-May-01	650	1.2	780.0	Miscellaneous review of current issues (ie. press releases, responses to creditor committees)
Review Newly Received Documents	Nachimson, M.	25-May-01	650	2.2	1,430.0	Miscellaneous review of current issues (ie. press releases, responses to creditor committee information requests, etc.)
Review Newly Received Documents	Nachimson, M.	1-Jun-01	650	1.5	975.0	Review pleadings
Review Newly Received Documents	Nachimson, M.	22-Jun-01	650	0.6	390.0	Review current issues
Review Newly Received Documents	Nachimson, M.	28-Jun-01	650	0.7	455.0	Review media disclosure issues including meeting with S. Hartmany
Review Newly Received Documents	Nachimson, M.	29-Jun-01	650	0.5	325.0	Review media issues including meeting with L. Goldzband
Review Newly Received Documents	Carlson, E.	10-Apr-01	575	1.2	690.0	Review of various motions filed with the bankruptcy court
Review Newly Received Documents	Carlson, E.	11-Apr-01	575	2.4	1,380.0	Review of information gathered at recent meetings with company
Review Newly Received Documents	Ainsworth, J.	30-Apr-01	375	6.1	2,287.5	Review of key filings made over previous 2 weeks
<b>Review Newly Received Documents Total</b>				<b>22.0</b>	<b>12,352.5</b>	
General Communications with Unsecured Creditors	Carlson, E.	6-Apr-01	575	2.6	1,495.0	Review of conference call scripts and press releases
General Communications with Unsecured Creditors	Carlson, E.	18-Apr-01	575	2.1	1,207.5	Conference with creditors' professionals
General Communications with Unsecured Creditors	Carlson, E.	20-Apr-01	575	2.5	1,437.5	Review of conference call scripts
General Communications with Unsecured Creditors	Carlson, E.	26-Apr-01	575	3.1	1,782.5	Review of press releases and recent articles
General Communications with Unsecured Creditors	Ainsworth, J.	6-Apr-01	375	1.8	656.3	Media conference call to discuss Chapter 11
General Communications with Unsecured Creditors	Ainsworth, J.	6-Apr-01	375	2.0	750.0	Investor conference call to discuss Chapter 11
General Communications with Unsecured Creditors	Ainsworth, J.	6-Apr-01	375	2.0	750.0	Employee conference call to discuss Chapter 11
<b>General Communications with Unsecured Creditors Total</b>				<b>16.1</b>	<b>8,078.8</b>	
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	23-Apr-01	650	1.8	1,170.0	Review cash flows including meeting with PWC
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	10-May-01	650	1.0	650.0	Respond to creditor committee requests
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	21-May-01	650	1.0	650.0	Respond to data request
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	24-May-01	650	1.0	650.0	Response to committee requests
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	13-Jun-01	650	0.3	195.0	Public disclosure issues
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	19-Jun-01	650	0.5	325.0	Respond to committee (PWC) requests
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	21-Jun-01	650	0.8	520.0	Respond to committee request
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	22-Jun-01	650	0.5	325.0	Respond to committee requests
Preparation and Review of Info. Requests and Related Matters	Nachimson, M.	27-Jun-01	650	0.8	487.5	Respond to committee requests
Preparation and Review of Info. Requests and Related Matters	Carlson, E.	10-Apr-01	575	2.1	1,207.5	Review of information gathered to provide to creditors' advisors
Preparation and Review of Info. Requests and Related Matters	Carlson, E.	13-Apr-01	575	2.0	1,150.0	Coordination of information requests of the creditor committees' professionals
Preparation and Review of Info. Requests and Related Matters	Carlson, E.	24-Apr-01	575	3.2	1,840.0	Responding to information requests from the creditors and their financial advisors
Preparation and Review of Info. Requests and Related Matters	Carlson, E.	26-Apr-01	575	2.9	1,667.5	Researching information requested by creditors
Preparation and Review of Info. Requests and Related Matters	Carlson, E.	21-May-01	575	3.1	1,782.5	Preparation of response to information request
Preparation and Review of Info. Requests and Related Matters	Carlson, E.	24-May-01	575	2.5	1,437.5	Review and discuss with PwC re: capex information needs
Preparation and Review of Info. Requests and Related Matters	Carlson, E.	24-May-01	575	1.3	747.5	Drafting response and conference with PwC to creditors' information request re: capital expenditures
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	31-May-01	475	1.4	665.0	Respond to information requests from Creditor's Committee
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	1-Jun-01	475	1.3	617.5	Analysis of capital expenditures for Creditor Committee
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	3-Jun-01	475	3.1	1,472.5	Prepare list of "hot" questions from U.S. Trustee package of information for initial interview
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	4-Jun-01	475	0.4	190.0	Respond to information requests from committee representatives
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	5-Jun-01	475	0.4	190.0	Discussion with Q. Carlson re: responses to creditor committee information requests
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	19-Jun-01	475	0.3	142.5	Discussion with M. Nachimson re: franchise fee payments
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	20-Jun-01	475	0.4	190.0	Correspondence with creditors committee re: information requests
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	21-Jun-01	475	0.4	190.0	Prepare responses to creditors committee responses
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	25-Jun-01	475	2.1	997.5	Develop report of status of creditor committee information requests for CFO
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	27-Jun-01	475	0.3	142.5	Review draft information regarding company properties to be supplied to creditors committee reps.
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	27-Jun-01	475	1.7	807.5	Analysis to respond to requests from creditors committee representatives

**ERNST & YOUNG CORPORATE FINANCE LLC**  
**Time Detail by PCD Code, April 6th through June 30th, 2001**  
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PCD Code Description	Professional	Date	Rate	Hours	Fees	Comments
Preparation and Review of Info. Requests and Related Matters	Thomas, J.	29-Jun-01	475	0.3	142.5	Discussion with creditors committee reps re: requesting information utility properties
Preparation and Review of Info. Requests and Related Matters	Ainsworth, J.	3-May-01	375	1.5	562.5	Discussions with Kathy Fong re analysis of ESP creditors, and amounts apid to them through Nov 2000.
Preparation and Review of Info. Requests and Related Matters	Ainsworth, J.	9-May-01	375	3.5	1,312.5	Follow up with Pwc re info request from banks. Including 1.5 hr meeting with Dick Patterson
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	3-May-01	275	2.4	660.0	Preparation of a summary of the outstanding indebtedness of the Company
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	7-May-01	275	2.3	632.5	Analysis of Women and Minority Vendors as a percentage of all trade payable claims.
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	14-May-01	275	2.7	742.5	Discussion with Debtor personnel re: minority vendors listed as trade creditors
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	14-May-01	275	2.1	577.5	Manipulating and sorting information re: minority trade creditors
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	14-May-01	275	2.3	632.5	Following up with Debtor personnel re: information requests by PwC
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	15-May-01	275	1.0	275.0	Discussion with Erik Jacobsen re: PwC information request process
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	16-May-01	275	3.1	852.5	Reviewing and developing responses re information requests from PwC
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	29-May-01	275	1.5	412.5	Info requests from PwC
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	1-Jun-01	275	3.1	852.5	Correspondence with Company personnel re non-energy related properties owned by the Company
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	4-Jun-01	275	3.5	959.8	Information request re capital expenditures and cost / benefit calculations
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	5-Jun-01	275	0.4	110.0	Discussion with J. Thomas re: responses to creditor committee information requests
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	14-Jun-01	275	1.5	412.5	Meeting with V. Fong re the type of information that the Claims database can provide.
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	18-Jun-01	275	1.4	385.0	Research of latest bankruptcy court orders
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	19-Jun-01	275	2.5	687.5	Discussion with PwC re information requests status; Follow-up with capital expenditure projection request
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	19-Jun-01	275	1.5	412.5	Reviewing latest bankruptcy court motions and orders filed
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	22-Jun-01	275	0.3	82.5	Discussion with D. Patterson re list of non-energy related properties
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	26-Jun-01	275	0.5	137.5	Discussion with D. Hall and D. Patterson re Business Segment information request
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	27-Jun-01	275	0.5	137.5	Preparation of response to Business Segment information request
Preparation and Review of Info. Requests and Related Matters	Carlson, Q.	28-Jun-01	275	2.0	550.0	Final review of business segment P&L request prior to being sent to PwC
Preparation and Review of Info. Requests and Related Matters	Frazier, D.	18-Jun-01	340	0.2	68.0	Meet with D. Patterson regarding verbal info request
Preparation and Review of Info. Requests and Related Matters	Frazier, D.	27-Jun-01	340	1.1	382.5	Investigate and respond to PWC data request
<b>Preparation and Review of Info. Requests and Related Matters Total</b>				<b>77.8</b>	<b>32,390.3</b>	
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Nachimson, M.	18-Apr-01	650	2.2	1,430.0	Preparation of schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Nachimson, M.	30-Apr-01	650	0.4	260.0	Re preparation of schedule
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Nachimson, M.	2-May-01	650	1.0	650.0	Schedule preparation
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Nachimson, M.	4-May-01	650	0.5	325.0	Schedule preparation
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Nachimson, M.	10-May-01	650	1.9	1,235.0	Preparation of schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Nachimson, M.	11-May-01	650	0.8	520.0	Preparation of schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Nachimson, M.	14-May-01	650	1.0	650.0	Preparation of schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Nachimson, M.	7-Jun-01	650	0.8	520.0	Review amendments to schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	12-Apr-01	575	2.3	1,322.5	Meeting with company re: statement of financial affairs
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	12-Apr-01	575	3.1	1,782.5	Preparation for meetings with company discussing claims information and schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	13-Apr-01	575	2.6	1,495.0	Preparation for upcoming meetings regarding bankruptcy schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	16-Apr-01	575	2.7	1,552.5	Review analysis of scheduled debt and interest payments
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	16-Apr-01	575	2.4	1,380.0	Discussions and meetings with Company personnel re: schedules and SOFA
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	18-Apr-01	575	2.8	1,610.0	Meeting with M. Snyder to review schedules and follow-up
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	19-Apr-01	575	2.5	1,437.5	Meeting with Company re: secured and unsecured claims
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	20-Apr-01	575	2.8	1,610.0	Meeting with company re: filing of schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	23-Apr-01	575	3.8	2,185.0	Review analysis of claims related to WAPA
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	24-Apr-01	575	1.2	690.0	Discussion with Company personnel re: claims filing issues.
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	25-Apr-01	575	3.8	2,185.0	Review materials and notes from meeting J. Thomas had with Company and Berger and Associates
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	25-Apr-01	575	3.9	2,242.5	Review of issues related to the statement of financial affairs
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	27-Apr-01	575	2.5	1,437.5	Claims analysis
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	30-Apr-01	575	3.2	1,840.0	Reviewing issues raised by Company personnel re: Statement of Financial Affairs

ERNST & YOUNG CORPORATE FINANCE LLC  
Time Detail by PCD Code, April 6th through June 30th, 2001  
Exhibit D

PCD Code Description	Professional	Date	Rate	Hours	Fees	Comments
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	2-May-01	575	1.2	690.0	Review of preliminary trade payable claims
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	2-May-01	575	2.1	1,207.5	Assistance with preparation of schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	10-May-01	575	2.5	1,437.5	Discussions with debtor re: filing of schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, E.	11-May-01	575	0.9	517.5	Respond to questions re: schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	13-Apr-01	475	2.2	1,045.0	Research and summarize general bankruptcy documents for presentation to employees.
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	25-Apr-01	475	9.5	4,512.5	Meeting with Berger & Assoc. and company personnel to review draft of schedules and statements
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	26-Apr-01	475	4.2	1,995.0	Review notes from meeting with Berger & Assoc. and company personnel re: claims & workplan related to claims
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	26-Apr-01	475	2.4	1,140.0	Review draft of schedules and statements and provide certain edits to Berger & Assoc.
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	27-Apr-01	475	2.3	1,092.5	Draft language describing certain assets to be included in schedules and statements.
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	30-Apr-01	475	2.1	997.5	Mtg with debtor personnel re: liabilities from contracts with CCSF
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	30-Apr-01	475	1.6	760.0	Update information to be included in schedules and statements
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	1-May-01	475	1.3	617.5	Meeting with debtor personnel re: WAPA liabilities
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	1-May-01	475	0.7	332.5	Analysis of financial information on WAPA liabilities
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	2-May-01	475	1.4	665.0	Analysis of trade payables by size of obligation
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	3-May-01	475	1.2	570.0	Read analysis prepared by ISO re: market returns for energy suppliers
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	3-May-01	475	1.1	522.5	Analysis of financial information prepared by debtor on WAPA and CCSF liabilities
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	3-May-01	475	1.1	522.5	Meeting with debtor personnel claims analysis
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	4-May-01	475	1.9	902.5	Update analysis of trade payables by size of obligation
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	8-May-01	475	0.7	332.5	Analysis of pre-petition trade payables and adjustment for pre-petition payments
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	8-May-01	475	0.8	380.0	Mtg with debtor re: trade payables outstanding at petition date
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	17-May-01	475	1.5	712.5	Analysis of bankruptcy schedules re: classification of claims and total claims per class
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	21-May-01	475	1.4	665.0	Analysis of PX credits and related issues
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	21-May-01	475	0.9	427.5	Discussions with Q. Carlson and Berger & Associates re: claims database
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	22-May-01	475	1.8	855.0	Analysis of TRA and impact to claims
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	22-May-01	475	0.3	142.5	Discussions with Q. Carlson and Berger & Associates re: claims database
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	31-May-01	475	1.6	760.0	Meeting with debtor personnel re: amendments to schedules and statements and impact to claims management process
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	13-Jun-01	475	1.1	522.5	Meeting with debtor personnel, Berger and counsel re: schedule amendments and claims management
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	18-Jun-01	475	1.8	855.0	Research re: contingent assets listed on bankruptcy schedules
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Thomas, J.	21-Jun-01	475	6.5	3,087.5	Meeting with debtor personnel re: amended schedules issues and resolutions
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Ainsworth, J.	2-May-01	375	2.5	937.5	Discussions/meetings with Patrick Hoehne (Andersen) re PX/ISO workings since Jan 19th, and understanding of the billing process
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Ainsworth, J.	3-May-01	375	1.0	375.0	Meeting with Peter Ouberg re current status of claims from ESP vendors
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Ainsworth, J.	11-May-01	375	5.0	1,875.0	Preparation of debt matrix to be used in assessing restructuring alternatives
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, Q.	2-May-01	275	3.4	935.0	Reviewing trade payable claims
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, Q.	7-May-01	275	2.6	715.0	Prepared data related to trade payables for purposes of summarizing
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, Q.	15-May-01	275	2.1	577.5	Retrieving various information from Schedule F for debtor personnel
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, Q.	15-May-01	275	1.4	385.0	Preparation of analysis for classifying claims within schedule F
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, Q.	18-May-01	275	1.2	330.0	Review the schedules information sent by Berger and Associates
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, Q.	21-May-01	275	0.9	247.5	Discussions with J. Thomas and Berger & Associates re: claims database
Analysis of Bankruptcy Schedules and Statement of Financial Affairs	Carlson, Q.	14-Jun-01	275	1.9	522.5	Designing template for claims threshold report
<b>Analysis of Bankruptcy Schedules and Statement of Financial Affairs Total</b>				<b>128.3</b>	<b>63,527.5</b>	
Analyze Intercompany Claims	Thomas, J.	18-Jun-01	475	1.7	807.5	Review April invoice from corporate to the utility for propriety
Analyze Intercompany Claims	Thomas, J.	19-Jun-01	475	0.4	190.0	Discussion w/ Q. Carlson re: invoice from PG&E Corporation
Analyze Intercompany Claims	Thomas, J.	19-Jun-01	475	0.2	95.0	Discussion with D. Mistry re: charges billed from Corp to utility
Analyze Intercompany Claims	Thomas, J.	19-Jun-01	475	1.2	570.0	Draft memo to D. Mistry re: invoice from corp to utility
Analyze Intercompany Claims	Thomas, J.	19-Jun-01	475	0.5	237.5	Discussions with G. Norman (PGE) re: invoice from PG&E Corp. to the utility
Analyze Intercompany Claims	Thomas, J.	20-Jun-01	475	1.6	760.0	Analysis of services contract between PGE corp and utility
Analyze Intercompany Claims	Thomas, J.	20-Jun-01	475	1.9	883.0	Draft memo to D. Mistry re: invoice from corporate

**ERNST & YOUNG CORPORATE FINANCE LLC**  
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PCD Code Description	Professional	Date	Rate	Hours	Fees	Comments
Analyze Intercompany Claims	Thomas, J.	28-Jun-01	475	0.8	380.0	Analysis of invoice from PGE corp to the utility
Analyze Intercompany Claims	Carlson, Q.	19-Jun-01	275	0.4	110.0	Discussion w/ J. Thomas re: invoice from PG&E Corporation
Analyze Intercompany Claims	Carlson, Q.	20-Jun-01	275	3.5	962.5	Preparation of memo to be sent to D. Mistry re Corporate Invoice
Analyze Intercompany Claims	Carlson, Q.	22-Jun-01	275	3.9	1,072.5	Analysis of pre-petition vs post-petition professional services rendered to Corporate
Analyze Intercompany Claims	Carlson, Q.	22-Jun-01	275	1.0	275.0	Review of detail supporting the amounts included in the Corporate invoice to the Utility for April
Analyze Intercompany Claims	Carlson, Q.	26-Jun-01	275	4.0	1,100.0	Determine applicable post-petition expenses to be paid pursuant to the intercompany services contract
Analyze Intercompany Claims	Carlson, Q.	27-Jun-01	275	4.0	1,100.0	Incorporating changes requested by J. Thomas to the Memo advising the Company on Corp Invoice
Analyze Intercompany Claims	Carlson, Q.	28-Jun-01	275	5.5	1,512.5	Finalize memo re payment of corporate invoice
<b>Analyze Intercompany Claims Total</b>				<b>30.6</b>	<b>10,055.5</b>	
Analysis of Other Claims (Contingent/Unpleasant Litigation/Contract)	Nachimson, M.	31-May-01	650	1.8	1,170.0	Review executory contracts
Analysis of Other Claims (Contingent/Unpleasant Litigation/Contract)	Carlson, E.	30-May-01	575	0.5	287.5	Respond to executory contracts questions
Analysis of Other Claims (Contingent/Unpleasant Litigation/Contract)	Thomas, J.	3-May-01	475	0.9	427.5	Meeting with debtor personnel re: CCSF liabilities
Analysis of Other Claims (Contingent/Unpleasant Litigation/Contract)	Thomas, J.	5-Jun-01	475	0.8	380.0	Review debtor internal memo re: early assumption and rejection of contracts and provide feedback
<b>Analysis of Other Claims (Contingent/Unpleasant Litigation/Contract) Total</b>				<b>4.0</b>	<b>2,265.0</b>	
Claims Management Process	Nachimson, M.	21-May-01	650	2.4	1,560.0	Claims analysis
Claims Management Process	Nachimson, M.	23-May-01	650	2.0	1,300.0	Claims analysis
Claims Management Process	Nachimson, M.	24-May-01	650	1.5	975.0	Claims analysis
Claims Management Process	Nachimson, M.	30-May-01	650	1.3	845.0	Review claims
Claims Management Process	Nachimson, M.	31-May-01	650	1.4	910.0	Review claims analysis
Claims Management Process	Nachimson, M.	4-Jun-01	650	1.3	845.0	Claims analysis
Claims Management Process	Nachimson, M.	5-Jun-01	650	2.0	1,300.0	Claims analysis
Claims Management Process	Nachimson, M.	6-Jun-01	650	1.5	975.0	Claims review
Claims Management Process	Nachimson, M.	7-Jun-01	650	0.2	130.0	Claims review
Claims Management Process	Nachimson, M.	8-Jun-01	650	0.8	520.0	Claims analysis
Claims Management Process	Nachimson, M.	11-Jun-01	650	1.6	1,040.0	Claims
Claims Management Process	Nachimson, M.	18-Jun-01	650	3.2	2,080.0	Claims review
Claims Management Process	Nachimson, M.	27-Jun-01	650	1.0	650.0	Claims review issues
Claims Management Process	Carlson, E.	9-Apr-01	575	2.2	1,265.0	Meeting with Debtor re: claims
Claims Management Process	Carlson, E.	10-Apr-01	575	1.5	862.5	Discussion with Bob Berger and Associates re: claims information and process
Claims Management Process	Carlson, E.	13-Apr-01	575	2.1	1,207.5	Meeting with company re: claims information and checks issued
Claims Management Process	Carlson, E.	17-Apr-01	575	2.3	1,322.5	Meeting with Company re: claim reclamation process
Claims Management Process	Carlson, E.	17-Apr-01	575	3.8	2,185.0	Claims analysis
Claims Management Process	Carlson, E.	19-Apr-01	575	1.6	920.0	Review of preliminary claims data
Claims Management Process	Carlson, E.	7-May-01	575	1.3	747.5	Development of POR and analysis of certain claims categories
Claims Management Process	Carlson, E.	14-May-01	575	0.6	345.0	Preparation of schedules
Claims Management Process	Carlson, E.	21-May-01	575	2.4	1,380.0	POR issues re: claims presentation
Claims Management Process	Carlson, E.	23-May-01	575	3.5	2,012.5	Review claims analysis and process of reconciling information related to claims
Claims Management Process	Carlson, E.	24-May-01	575	0.6	345.0	Review of Ordinary Course motion information
Claims Management Process	Carlson, E.	30-May-01	575	2.9	1,667.5	Review information related to claims - drafting document illustrating claims reconciliation process
Claims Management Process	Carlson, E.	31-May-01	575	1.0	575.0	Review claims reconciliation process
Claims Management Process	Carlson, E.	6-Jun-01	575	1.2	690.0	Meeting with J. Thomas and debtor personnel re: claims management process and amended schedules
Claims Management Process	Thomas, J.	16-May-01	475	1.5	712.5	Discussion with Q. Carlson re claims information
Claims Management Process	Thomas, J.	17-May-01	475	1.0	475.0	Discussion with Q. Carlson re claims
Claims Management Process	Thomas, J.	23-May-01	475	1.0	475.0	Discussion with Q. Carlson re claims database and the technological needs required to effectively sort and manipulate claims
Claims Management Process	Thomas, J.	29-May-01	475	0.8	380.0	Review draft of claims analysis by category and provide comments

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PCD Code Description	Professional	Date	Rate	Hours	Fees	Comments
Claims Management Process	Thomas, J.	29-May-01	475	1.2	570.0	Discussion with Q. Carlson re claims summary reports that need to be produced
Claims Management Process	Thomas, J.	29-May-01	475	1.7	807.5	Develop claims management template describing claims process
Claims Management Process	Thomas, J.	30-May-01	475	1.5	712.5	Develop guideline schedule for claims management
Claims Management Process	Thomas, J.	30-May-01	475	1.5	712.5	Meeting with debtor personnel re: claims management process
Claims Management Process	Thomas, J.	31-May-01	475	1.9	902.5	Update guideline schedule for claims management process
Claims Management Process	Thomas, J.	1-Jun-01	475	1.3	617.5	Read draft Proof of Claim form and analyze potential modifications
Claims Management Process	Thomas, J.	1-Jun-01	475	2.3	1,092.5	Update claims management guidelines based on feedback from various debtor parties.
Claims Management Process	Thomas, J.	1-Jun-01	475	0.6	285.0	Develop presentation for general creditors re: claims process
Claims Management Process	Thomas, J.	5-Jun-01	475	0.6	285.0	Review draft of Proof of Claim for in preparation for meeting with Claims Agent
Claims Management Process	Thomas, J.	5-Jun-01	475	0.4	190.0	Review draft analysis of claims by size
Claims Management Process	Thomas, J.	5-Jun-01	475	1.3	617.5	Meeting with debtor personnel and Berger and Assoc. re: proof of claims form and reconciliation process
Claims Management Process	Thomas, J.	6-Jun-01	475	1.2	570.0	Meeting with E. Carlson and debtor personnel re: claims management process and amended schedules
Claims Management Process	Thomas, J.	6-Jun-01	475	0.3	142.5	Prepare for meeting with debtor personnel re: claims management process
Claims Management Process	Thomas, J.	7-Jun-01	475	1.4	665.0	Meeting with debtor personnel re: organizational structure for claims verification and reconciliation
Claims Management Process	Thomas, J.	7-Jun-01	475	0.7	332.5	Meeting with D. Frazier re: claims reconciliation process and his involvement
Claims Management Process	Thomas, J.	7-Jun-01	475	1.1	522.5	Draft documents stemming from meeting re: claims verification and reconciliation organization and structure
Claims Management Process	Thomas, J.	8-Jun-01	475	0.9	427.5	Analysis of impact of claims sales on motions to pay certain employee claims
Claims Management Process	Thomas, J.	8-Jun-01	475	0.7	332.5	Analysis of issues related to claims management process and claims reconciliation process
Claims Management Process	Thomas, J.	11-Jun-01	475	0.1	47.5	Update timeline of activities for claims management process
Claims Management Process	Thomas, J.	12-Jun-01	475	1.2	570.0	Preparation for Path 1 meeting with debtor personnel re: claims management
Claims Management Process	Thomas, J.	12-Jun-01	475	1.3	617.5	Review draft process map prepared by debtor for claims management process
Claims Management Process	Thomas, J.	13-Jun-01	475	0.8	380.0	Meeting with D. Frazier re: claims management process and related documentation
Claims Management Process	Thomas, J.	13-Jun-01	475	1.4	665.0	Analysis of claims classification categories
Claims Management Process	Thomas, J.	13-Jun-01	475	2.5	1,187.5	Meeting with debtor personnel and Berger re: claims management reports and exception reporting
Claims Management Process	Thomas, J.	14-Jun-01	475	0.3	142.5	Discussion with K. Dowd re: call center scripts
Claims Management Process	Thomas, J.	14-Jun-01	475	0.6	285.0	Discussions with D. Frazier re: team lead kick-off meeting presentation materials.
Claims Management Process	Thomas, J.	14-Jun-01	475	0.9	427.5	Prepare draft presentation materials for team lead kick-off meetings
Claims Management Process	Thomas, J.	14-Jun-01	475	1.3	617.5	Analysis of claim classifications/categories
Claims Management Process	Thomas, J.	16-Jun-01	475	0.6	285.0	Review draft presentation for G. Rueger re: claims management process
Claims Management Process	Thomas, J.	18-Jun-01	475	0.5	237.5	Meeting with D. Frazier and G. Rueger re: claims management presentation to officers and directors
Claims Management Process	Thomas, J.	18-Jun-01	475	1.4	665.0	Draft/revise presentation for G. Rueger re: claims management processes
Claims Management Process	Thomas, J.	19-Jun-01	475	1.2	570.0	Analysis of issues related to claims management process and next steps
Claims Management Process	Thomas, J.	19-Jun-01	475	2.4	1,140.0	Claims management kick-off meeting with dispute resolution team leads
Claims Management Process	Thomas, J.	20-Jun-01	475	1.5	712.5	Stratification analysis of all claims
Claims Management Process	Thomas, J.	20-Jun-01	475	1.2	570.0	Meeting with debtor personnel re: revised schedules and claims process
Claims Management Process	Thomas, J.	20-Jun-01	475	1.2	570.0	Discussion with L. Neimark re: claims processing benchmarks and best practices
Claims Management Process	Thomas, J.	21-Jun-01	475	0.3	142.5	Discussion with K. Dowd re: claims stratifications and claims management
Claims Management Process	Thomas, J.	27-Jun-01	475	2.1	997.5	Research related to communications requirements of claims management process.
Claims Management Process	Thomas, J.	27-Jun-01	475	1.1	522.5	Meeting with Debtor personnel re: claims management process and schedule amendments
Claims Management Process	Thomas, J.	28-Jun-01	475	2.4	1,140.0	Meeting with debtor personnel re: claims management and communications plan
Claims Management Process	Thomas, J.	28-Jun-01	475	0.7	332.5	Prepare for meeting with debtor personnel re: claims management and communication plan
Claims Management Process	Thomas, J.	28-Jun-01	475	0.6	285.0	Review draft analysis of claim triage handling
Claims Management Process	Thomas, J.	29-Jun-01	475	1.8	855.0	Research re: claims exception handling
Claims Management Process	Thomas, J.	29-Jun-01	475	1.1	522.5	Meeting with debtor personnel re: call center instructions for claims processes
Claims Management Process	Carlson, Q.	8-May-01	275	2.1	577.5	Prepared initial database spreadsheet to effectively analyze thousands of trade payable claims.

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Claims Management Process	Carlson, Q.	9-May-01	275	4.1	1,127.5	Reconciliation of trade payables claims with checks that were issued and not offset with their respective Accounts Payable balance
Claims Management Process	Carlson, Q.	10-May-01	275	0.5	137.5	Discussion with Berger & Associates regarding the availability and approximate completion date of the database of all claims
Claims Management Process	Carlson, Q.	10-May-01	275	2.3	632.5	Worked on the claim reconciliation of checks issued and AP balances
Claims Management Process	Carlson, Q.	11-May-01	275	2.0	550.0	Strategy development re: the technological and staffing needs required for effective management of all of the claims information
Claims Management Process	Carlson, Q.	11-May-01	275	0.5	137.5	Discussion with other professional re: claims information
Claims Management Process	Carlson, Q.	15-May-01	275	2.5	687.5	Discussion with Berger & Associates re: availability of claims database
Claims Management Process	Carlson, Q.	16-May-01	275	1.5	412.5	Discussion with J. Thomas re claims information
Claims Management Process	Carlson, Q.	16-May-01	275	1.2	330.0	Discussion with Berger & Associates re: claims database
Claims Management Process	Carlson, Q.	17-May-01	275	3.4	935.0	Analysis re tax claims
Claims Management Process	Carlson, Q.	17-May-01	275	1.0	275.0	Discussion with J. Thomas re claims
Claims Management Process	Carlson, Q.	18-May-01	275	3.5	962.5	Preparing the format and structure of the claims database
Claims Management Process	Carlson, Q.	22-May-01	275	0.3	82.5	Discussion with Berger and Associates and J. Thomas re claims database
Claims Management Process	Carlson, Q.	22-May-01	275	4.1	1,127.5	Identifying the Tax claims related to California cities and municipalities on Schedule F
Claims Management Process	Carlson, Q.	22-May-01	275	2.8	770.0	Review information related to tax claims on schedule E
Claims Management Process	Carlson, Q.	23-May-01	275	1.0	275.0	Discussion with J. Thomas re claims database and the technological needs required to effectively sort and manipulate claims info
Claims Management Process	Carlson, Q.	23-May-01	275	3.1	852.5	Review database prepared by Berger & Associates that organizes all of the filed claims.
Claims Management Process	Carlson, Q.	23-May-01	275	2.1	577.5	Sort claims related to trade payables
Claims Management Process	Carlson, Q.	24-May-01	275	2.9	797.5	Prepare report re electricity claims
Claims Management Process	Carlson, Q.	24-May-01	275	1.4	385.0	Reviewing information related to tax claims
Claims Management Process	Carlson, Q.	24-May-01	275	3.1	852.5	Sorting and organizing claims related to the electricity contracts
Claims Management Process	Carlson, Q.	25-May-01	275	2.3	632.5	Prepare report summarizing characteristics of trade payables claims
Claims Management Process	Carlson, Q.	25-May-01	275	2.8	770.0	Claims database maintenance work
Claims Management Process	Carlson, Q.	29-May-01	275	2.4	660.0	Organizing and sorting claims with respect to secured status and amount
Claims Management Process	Carlson, Q.	29-May-01	275	1.2	330.0	Discussion with J. Thomas re claims summary reports that need to be created
Claims Management Process	Carlson, Q.	30-May-01	275	3.1	852.5	Preparing report summarizing stratification of claims according to size of claim
Claims Management Process	Carlson, Q.	30-May-01	275	3.2	880.0	Preparation of report summarizing types of claims (ie. Financial, gas, electric, etc)
Claims Management Process	Carlson, Q.	1-Jun-01	275	2.6	715.0	Review of key claims management processes (ie. Proof of claims, dispute resolutions)
Claims Management Process	Carlson, Q.	1-Jun-01	275	3.2	880.0	Preparing claims data for various summary reports
Claims Management Process	Carlson, Q.	4-Jun-01	275	2.0	550.0	Review of key claims management processes (ie. Proof of claims, dispute resolutions)
Claims Management Process	Carlson, Q.	4-Jun-01	275	1.4	385.0	Developing report templates for claims information
Claims Management Process	Carlson, Q.	5-Jun-01	275	2.1	577.5	Developing report to present to all creditors
Claims Management Process	Carlson, Q.	5-Jun-01	275	2.2	605.0	Preparing various slides for upcoming presentation to creditors
Claims Management Process	Carlson, Q.	5-Jun-01	275	4.2	1,155.0	Identifying all property tax claims in database
Claims Management Process	Carlson, Q.	6-Jun-01	275	3.2	880.0	Reviewing the property tax claims and categorizing them as priority claims in database
Claims Management Process	Carlson, Q.	6-Jun-01	275	2.6	715.0	Modifying creditors presentation to reflect Company's comments
Claims Management Process	Carlson, Q.	6-Jun-01	275	1.1	302.5	Reviewing upcoming deadlines and latest work product related to claims process
Claims Management Process	Carlson, Q.	6-Jun-01	275	1.6	440.0	Reviewing comments from Company personnel
Claims Management Process	Carlson, Q.	7-Jun-01	275	1.4	385.0	Preparing report outlining the organizational structure of the claims management process
Claims Management Process	Carlson, Q.	7-Jun-01	275	3.4	935.0	Obtaining information from the claims database for M. Schonherr
Claims Management Process	Carlson, Q.	7-Jun-01	275	1.2	330.0	Reviewing information from Company regarding claims management process
Claims Management Process	Carlson, Q.	7-Jun-01	275	2.5	687.5	Preparing summary report of claim types with respective count total and dollar total
Claims Management Process	Carlson, Q.	8-Jun-01	275	1.2	330.0	Developing a chart that demonstrates how Berger will be used in Claims management process
Claims Management Process	Carlson, Q.	8-Jun-01	275	1.4	385.0	Making final changes related to claims resolution flow chart.
Claims Management Process	Carlson, Q.	8-Jun-01	275	2.4	660.0	Preparing a flow chart that illustrates how the disputed claims are resolved.
Claims Management Process	Carlson, Q.	8-Jun-01	275	3.0	825.0	Integrating changes that needed to be made to the claims resolution flow chart
Claims Management Process	Carlson, Q.	13-Jun-01	275	2.2	605.0	Preparation for upcoming meeting with Company re Claims management
Claims Management Process	Carlson, Q.	13-Jun-01	275	0.4	110.0	Discussion with M. Schonherr re claims information statistics

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Claims Management Process	Carlson, Q.	13-Jun-01	275	3.6	990.0	Review of reports related to claims classification categories
Claims Management Process	Carlson, Q.	14-Jun-01	275	1.2	330.0	Discussion with D. Frazier re claims kick-off presentation slides
Claims Management Process	Carlson, Q.	15-Jun-01	275	2.5	687.5	Incorporate changes to claim classification report
Claims Management Process	Carlson, Q.	15-Jun-01	275	1.0	275.0	Designing template for claims threshold report
Claims Management Process	Carlson, Q.	15-Jun-01	275	4.5	1,237.5	Prepare draft presentation for G. Reuger
Claims Management Process	Carlson, Q.	18-Jun-01	275	2.1	577.5	Analysis of claims placed in various categories - summary report
Claims Management Process	Carlson, Q.	18-Jun-01	275	2.0	550.0	Preparation for meeting with Company and developing presentation to be used
Claims Management Process	Carlson, Q.	19-Jun-01	275	2.9	797.5	Finalizing the claims dispute resolution flow chart
Claims Management Process	Carlson, Q.	19-Jun-01	275	2.1	577.5	Finalizing the presentation report to be delivered to Company during meeting
Claims Management Process	Carlson, Q.	20-Jun-01	275	1.5	412.5	Claims database maintenance issues
Claims Management Process	Carlson, Q.	20-Jun-01	275	1.4	385.0	Discussion with D. Frazier re claims resolution procedures and EYCA's involvement in those procedures
Claims Management Process	Carlson, Q.	20-Jun-01	275	2.6	715.0	Review of services contract between PGE corp and utility
Claims Management Process	Carlson, Q.	21-Jun-01	275	2.2	605.0	Meetings with J. Germanetti re claims database and its various uses
Claims Management Process	Carlson, Q.	21-Jun-01	275	1.7	467.5	Discussions with J. Krueger and G. Norman re administrative agreement and the intercompany payment frequency
Claims Management Process	Carlson, Q.	21-Jun-01	275	4.5	1,237.5	Claims Stratification analysis - Determining potential threshold
Claims Management Process	Carlson, Q.	22-Jun-01	275	0.3	82.5	Claims stratification analysis
Claims Management Process	Carlson, Q.	27-Jun-01	275	3.5	962.5	Develop template reports for claims information summaries (ie. Claims threshold, Claim categories summaries)
Claims Management Process	Carlson, Q.	28-Jun-01	275	1.5	412.5	Discussions with Berger & Associates re amended claims database
Claims Management Process	Carlson, Q.	29-Jun-01	275	2.3	632.5	Correspondence with Berger & Assoc. involved in Amended Claims Database
Claims Management Process	Carlson, Q.	29-Jun-01	275	3.7	1,017.5	Develop template reports for claims information summaries (ie. Claims threshold, Claim categories summaries)
Claims Management Process	Frazier, D.	7-Jun-01	340	0.1	34.0	Meet w. PG&E Kevin Dowd to discuss claims project
Claims Management Process	Frazier, D.	7-Jun-01	340	1.4	476.0	Commence preparation of Power Point slides for claims team mtg. On 6/12
Claims Management Process	Frazier, D.	7-Jun-01	340	0.7	238.0	Meet with J. Thomas to discuss claims project
Claims Management Process	Frazier, D.	11-Jun-01	340	1.0	340.0	Preparation of three Power Point slides for Kevin Dowd in preparation from 6/12/2001 mtg.
Claims Management Process	Frazier, D.	12-Jun-01	340	2.9	986.0	Meeting w/ K. Dowd, S. Miyamoto and M. Schonherr to discuss key dates and key activities for management of claims resolution project
Claims Management Process	Frazier, D.	12-Jun-01	340	1.5	510.0	Reviewing and understanding next steps for claims dispute project
Claims Management Process	Frazier, D.	12-Jun-01	340	2.6	884.0	Prepare outline of claims dispute resolution team kick-off mtg. Presentation
Claims Management Process	Frazier, D.	12-Jun-01	340	1.7	578.0	Meeting with K. Dowd, S. Miyamoto, Mike Schonherr and other debtor personnel to discuss claims dispute resolution project
Claims Management Process	Frazier, D.	13-Jun-01	340	0.8	272.0	Meeting w/ J. Thomas to discuss claims category analysis project
Claims Management Process	Frazier, D.	13-Jun-01	340	0.5	170.0	Read and send e-mails relating to Schedule G category analysis
Claims Management Process	Frazier, D.	13-Jun-01	340	2.0	680.0	Claims Resolution meeting with K. Dowd, M. Schonherr, B. Berger and others to discuss Berger & Assoc. database
Claims Management Process	Frazier, D.	13-Jun-01	340	1.9	646.0	Commence preparation of Schedule F category analysis spreadsheet
Claims Management Process	Frazier, D.	13-Jun-01	340	3.0	1,020.0	Preparation of Schedule G category analysis spreadsheet
Claims Management Process	Frazier, D.	14-Jun-01	340	0.7	238.0	Read and respond to questions from Gloria Moon regarding category analysis
Claims Management Process	Frazier, D.	14-Jun-01	340	0.8	272.0	Meet with M. Schonherr and Megan Ardell to discuss next steps for claims dispute team lead training
Claims Management Process	Frazier, D.	14-Jun-01	340	3.9	1,326.0	Conclude category analysis of Schedule F claims
Claims Management Process	Frazier, D.	14-Jun-01	340	0.6	204.0	Meet w/ J. Thomas to discuss category analysis and claims presentation
Claims Management Process	Frazier, D.	14-Jun-01	340	1.2	408.0	Misc. discussions w/ Q. Carlson to discuss claims kick-off presentation slides
Claims Management Process	Frazier, D.	14-Jun-01	340	2.1	714.0	Preparation of team expectations outline and slide for claims dispute team mtg.
Claims Management Process	Frazier, D.	15-Jun-01	340	1.0	340.0	Read and respond to e-mail from M. Schonherr regarding claims resolution project
Claims Management Process	Frazier, D.	15-Jun-01	340	5.0	1,700.0	Analysis and continued preparation of claims dispute resolution presentation
Claims Management Process	Frazier, D.	18-Jun-01	340	0.5	170.0	Meet with G. Rueger and J. Thomas regarding claims dispute resolution presentation
Claims Management Process	Frazier, D.	18-Jun-01	340	2.5	850.0	Meet w/ K. Dowd, M. Schonherr and S. Miyamoto regarding claims dispute resolution presentation, next steps and strategy

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Claims Management Process	Frazier, D.	18-Jun-01	340	1.2	408.0	Commence claims dispute presentation based on 6/18 Dowd meeting comments
Claims Management Process	Frazier, D.	18-Jun-01	340	0.2	68.0	Finalize category analysis
Claims Management Process	Frazier, D.	18-Jun-01	340	1.6	544.0	Claims resolution Power Point presentation
Claims Management Process	Frazier, D.	18-Jun-01	340	0.1	34.0	Telephone conversation with Rueger secretary to set up meeting
Claims Management Process	Frazier, D.	18-Jun-01	340	0.2	68.0	Make copies for Dowd claims meeting
Claims Management Process	Frazier, D.	18-Jun-01	340	0.3	102.0	Telephone conversation and e-mail with G. Moon to discuss category analysis
Claims Management Process	Frazier, D.	18-Jun-01	340	1.0	340.0	Finalize claims presentation for 6/19 VP presentation by Greg Rueger
Claims Management Process	Frazier, D.	19-Jun-01	340	2.0	680.0	Dispute Resolution team kick-off meeting
Claims Management Process	Frazier, D.	19-Jun-01	340	3.0	1,020.0	Preparation of various analyses for dispute resolution team kick-off meeting
Claims Management Process	Frazier, D.	19-Jun-01	340	1.5	510.0	Prep meeting for claims resolution team kick-off meeting. K. Dowd, S. Miyamoto and M. Schonherr.
Claims Management Process	Frazier, D.	20-Jun-01	340	0.8	272.0	Conference call with E&Y resources to discuss ways to leverage past experiences
Claims Management Process	Frazier, D.	20-Jun-01	340	1.4	476.0	Discussion with Q. Carlson explaining claims resolution procedures and EYCA's involvement in those procedures
Claims Management Process	Frazier, D.	21-Jun-01	340	1.0	340.0	Misc. data entry for claims
Claims Management Process	Frazier, D.	21-Jun-01	340	0.5	170.0	Meeting with Joe Germanetti
Claims Management Process	Frazier, D.	21-Jun-01	340	2.7	918.0	Create procedures for claims process
Claims Management Process	Frazier, D.	22-Jun-01	340	2.1	714.0	Organize claims process tasks
Claims Management Process	Frazier, D.	22-Jun-01	340	0.2	68.0	Mail misc. claims related items
Claims Management Process	Frazier, D.	27-Jun-01	340	2.9	986.0	Analyze procedures for claims process
Claims Management Process	Frazier, D.	27-Jun-01	340	2.5	850.0	Meeting with K. Dowd, M. Schonherr and team to discuss claims resolution process
Claims Management Process	Frazier, D.	27-Jun-01	340	2.5	850.0	Meeting with Ben Shaffer, Megan Ardell and team to discuss claims resolution "triage" team roles
Claims Management Process	Frazier, D.	28-Jun-01	340	0.7	238.0	Meeting with Cary Taylor and Tim Tullis to discuss communications process
Claims Management Process	Frazier, D.	28-Jun-01	340	2.8	952.0	Preparation of misc. materials for triage team meeting
Claims Management Process	Frazier, D.	28-Jun-01	340	0.7	238.0	Meeting with K. Dowd and team to discuss claims resolution status
Claims Management Process	Frazier, D.	28-Jun-01	340	2.3	782.0	Preparation of claims resolution materials
Claims Management Process	Frazier, D.	28-Jun-01	340	2.0	680.0	POC triage team meeting
Claims Management Process	Frazier, D.	29-Jun-01	340	0.3	102.0	Preparation of POC screening criteria worksheet
Claims Management Process	Frazier, D.	29-Jun-01	340	0.5	170.0	Status mtg. With J. Thomas
Claims Management Process	Frazier, D.	29-Jun-01	340	1.0	340.0	Prepare misc. analyses for C. Taylor
Claims Management Process	Frazier, D.	29-Jun-01	340	4.2	1,428.0	Prepare and analyze misc. claims resolution process forms and roles for triage team
<b>Claims Management Process Total</b>				<b>336.0</b>	<b>124,394.0</b>	
Preparation for 341 Meeting	Nachimson, M.	13-Apr-01	650	1.0	650.0	Preparation for committee meeting including meeting with counsel and K. Harvey
Preparation for 341 Meeting	Nachimson, M.	5-Jun-01	650	0.5	325.0	Preparation for 341 meeting
Preparation for 341 Meeting	Carlson, E.	4-Jun-01	575	1.1	632.5	Meeting w/ J. Thomas and Q. Carlson re: preparation for 341 (a) meeting
Preparation for 341 Meeting	Carlson, E.	4-Jun-01	575	1.1	632.5	Meeting w/ J. Thomas and debtor personnel to prepare for 341 (a) meeting
Preparation for 341 Meeting	Carlson, E.	4-Jun-01	575	0.6	345.0	Meeting w/ J. Thomas and L. Wikle re: potential questions during 341 (a) meeting
Preparation for 341 Meeting	Thomas, J.	4-Jun-01	475	1.1	522.5	Meeting w/ E. Carlson and Q. Carlson re: preparation for 341 (a) meeting
Preparation for 341 Meeting	Thomas, J.	4-Jun-01	475	2.3	1,092.5	Prepare description claims management process for 341 (a) meeting
Preparation for 341 Meeting	Thomas, J.	4-Jun-01	475	1.1	522.5	Meeting w/ E. Carlson and debtor personnel to prepare for 341 (a) meeting
Preparation for 341 Meeting	Thomas, J.	4-Jun-01	475	0.6	285.0	Meeting w/ E. Carlson and L. Wikle re: potential questions during 341 (a) meeting
Preparation for 341 Meeting	Thomas, J.	5-Jun-01	475	1.2	570.0	Review debtor memo re: likely questions during 341 (a) meeting
Preparation for 341 Meeting	Thomas, J.	11-Jun-01	475	0.4	190.0	Discussion with debtor personnel re: questions from 341 meeting
Preparation for 341 Meeting	Carlson, Q.	21-May-01	275	2.2	605.0	Preparation for 341 meeting
Preparation for 341 Meeting	Carlson, Q.	4-Jun-01	275	1.1	302.5	Meeting with E. Carlson and J. Thomas regarding upcoming 341 meeting
<b>Preparation for 341 Meeting Total</b>				<b>14.3</b>	<b>6,675.0</b>	
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		6-Apr-01	650	5.0	3,250.0	Meetings with Company re: first day order filings
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		8-May-01	650	3.5	2,275.0	Preparation for and attendance at status conference re professionals
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		9-May-01	650	0.5	325.0	Status meeting with counsel and debtor
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		10-May-01	650	1.5	975.0	Preparation for and meeting with financial committee
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		11-May-01	650	0.5	325.0	Status meeting with counsel and debtor

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Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		14-May-01	650	3.8	2,470.0	Preparation for and meeting with creditors committee chair and professionals
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		15-May-01	650	2.4	1,560.0	Preparation for and participation in creditors committee meeting
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		23-May-01	650	2.6	1,690.0	POR issues including meeting with counsel and debtor
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		8-Jun-01	650	0.5	325.0	Status meeting with management and counsel
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Nachimson, M.		22-Jun-01	650	0.7	455.0	Meeting with K. Harvey & D. Mistry re workplan issues
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		6-Apr-01	575	1.2	690.0	Meeting with Debtor re: confidentiality issues and creditor communications
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		6-Apr-01	575	1.1	632.5	Assisted Debtor with coordination of post-chapter 11 filing accounting issues
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		6-Apr-01	575	2.1	1,207.5	Assisting debtor in filing first day orders
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		9-Apr-01	575	1.0	575.0	Conference with K. Harvey and Counsel discussing various Chapter 11 issues
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		11-Apr-01	575	1.0	575.0	Attend weekly finance review meeting and follow-up
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		11-Apr-01	575	3.5	2,012.5	Meeting with company explaining key elements involved in a Chapter 11 filing
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		16-Apr-01	575	1.0	575.0	Meeting with K. Harvey and counsel discussing various bankruptcy issues
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		18-Apr-01	575	0.8	460.0	Weekly finance meeting with follow-up
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		18-Apr-01	575	2.6	1,495.0	Meeting with company discussing bankruptcy process and key events
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		19-Apr-01	575	3.2	1,840.0	Preparation for upcoming meetings with legal counsel
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		19-Apr-01	575	2.9	1,667.5	Preparation for meeting with company re: schedules
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		23-Apr-01	575	3.5	2,012.5	preparation for meetings with company
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		24-Apr-01	575	2.6	1,495.0	Meeting with company re: trade payables and vendor negotiations
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		25-Apr-01	575	2.3	1,322.5	Reviewing progress and other notes in preparation for status update with Company
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		25-Apr-01	575	1.3	747.5	Weekly finance meeting and follow-up
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		27-Apr-01	575	2.1	1,207.5	Meetings with Company planning the strategy of company in its filing of a plan of reorganization
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		27-Apr-01	575	1.6	920.0	Preparation for and meeting with K. Harvey and counsel discussing various bankruptcy issues
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		30-Apr-01	575	1.4	805.0	Meeting with K. Harvey and counsel discussing various bankruptcy issues
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		9-May-01	575	0.5	287.5	Attended Path 1 meeting re: chapter 11 issues
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		11-May-01	575	0.4	230.0	Status meeting with counsel and debtor
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		23-May-01	575	0.5	287.5	POR issues including meeting with counsel and debtor
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		1-Jun-01	575	0.5	287.5	Attend Path 1 Coordination meeting
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		4-Jun-01	575	0.4	230.0	Attend Path 1 Coordination meeting
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		8-Jun-01	575	0.6	345.0	Attend Path 1 Coordination meeting
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Carlson, E.		11-Jun-01	575	0.5	287.5	Attend Path 1 Coordination meeting
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Thomas, J.		30-Apr-01	475	1.3	617.5	Meeting with company personnel re: post-petition interest payments
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Thomas, J.		27-Jun-01	475	0.2	95.0	Discussion with D. Mistry re: engagement status
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Ainsworth, J.		9-Apr-01	375	4.1	1,537.5	Discussions with Company personnel re: bankruptcy filings
Preparation/Participation in Meetings/Conference Calls with Debtor Repres Ainsworth, J.		10-Apr-01	375	1.8	656.3	Explanation of current debt position to Renaud (Andersen)
<b>Preparation/Participation in Meetings/Conference Calls with Debtor Representatives &amp; Company Personnel Total</b>				<b>67.0</b>	<b>38,751.3</b>	
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		16-Apr-01	650	4.2	2,730.0	Preparation for and participation in creditor committee meeting including pre-meeting with debtor and counsel
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		17-Apr-01	650	0.8	520.0	Preparation for meeting with committee financial members including teleconference with T. Lumsden
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		18-Apr-01	650	0.8	520.0	Preparation of reports to creditors
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		23-Apr-01	650	2.0	1,300.0	Preparation of reports to creditors committee including meeting with debtor management
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		24-Apr-01	650	3.2	2,080.0	Preparation for and meeting with committee co-chair and advisors re cash flow and other financial issues
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		24-Apr-01	650	2.0	1,300.0	Preparation of reports to creditors committee
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		25-Apr-01	650	0.3	195.0	QF issues including teleconference with T. Lumsden re info requests
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		25-Apr-01	650	5.5	3,575.0	Preparation for and participation in creditors committee meeting
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		23-May-01	650	0.5	325.0	Preparation for creditor conference call
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		24-May-01	650	2.0	1,300.0	Preparation for and participation in creditor conference
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		1-Jun-01	650	0.5	325.0	Preparation for meeting with creditors committee
Preparation/Participation in Creditor Committee Meetings & Conference C Nachimson, M.		13-Jun-01	650	0.2	130.0	Preparation for creditors committee

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Preparation/Participation in Creditor Committee Meetings & Conference C	Nachimson, M.	15-Jun-01	650	0.8	542.5	Preparation for and meeting with creditors' committee
Preparation/Participation in Creditor Committee Meetings & Conference C	Nachimson, M.	20-Jun-01	650	0.2	130.0	Preparation for committee meeting
Preparation/Participation in Creditor Committee Meetings & Conference C	Nachimson, M.	27-Jun-01	650	0.6	390.0	Discussion with creditors committee members
Preparation/Participation in Creditor Committee Meetings & Conference C	Carlson, E.	6-Apr-01	575	3.1	1,782.5	Assisted Debtor with Bankruptcy filing activities including communications to creditors and their advisors
Preparation/Participation in Creditor Committee Meetings & Conference C	Carlson, E.	10-Apr-01	575	3.1	1,782.5	Preparation for upcoming conference call with creditors' advisors
Preparation/Participation in Creditor Committee Meetings & Conference C	Carlson, E.	24-Apr-01	575	3.2	1,840.0	Preparation for and meeting with committee co-chair and advisors re cash flow and other financial issues
Preparation/Participation in Creditor Committee Meetings & Conference C	Carlson, E.	26-Apr-01	575	4.2	2,415.0	Preparation for meetings with creditors
Preparation/Participation in Creditor Committee Meetings & Conference C	Carlson, E.	30-Apr-01	575	2.1	1,207.5	Preparation for upcoming meetings with creditors
Preparation/Participation in Creditor Committee Meetings & Conference C	Carlson, E.	14-May-01	575	3.5	2,012.5	Preparation for and meeting with creditors committee chair and professionals
Preparation/Participation in Creditor Committee Meetings & Conference C	Carlson, E.	15-May-01	575	4.0	2,300.0	Preparation for and participation in creditors committee meeting
Preparation/Participation in Creditor Committee Meetings & Conference C	Carlson, E.	23-May-01	575	1.0	575.0	Preparation for creditor conference call
<b>Preparation/Participation in Creditor Committee Meetings &amp; Conference Calls Total</b>				<b>47.8</b>	<b>29,277.5</b>	
Participate in Other Financing Matters	Nachimson, M.	10-Apr-01	650	1.5	975.0	Cash management issues
Participate in Other Financing Matters	Nachimson, M.	11-Apr-01	650	1.0	650.0	Review rent budget issues
Participate in Other Financing Matters	Nachimson, M.	11-Apr-01	650	1.3	845.0	Review SCE matters
Participate in Other Financing Matters	Nachimson, M.	11-Apr-01	650	2.2	1,430.0	Review 7.375 prior note issues
Participate in Other Financing Matters	Nachimson, M.	17-Apr-01	650	0.7	455.0	Pollution Bonds L/C bank issue discussion with counsel and including meeting with K. Tapparo
Participate in Other Financing Matters	Nachimson, M.	18-Apr-01	650	2.5	1,625.0	Review and research issues re Pollution Board LC's including discussions with counsel, banks and debtor
Participate in Other Financing Matters	Nachimson, M.	19-Apr-01	650	1.2	780.0	Letter of credit issues including review of remarketing agreement
Participate in Other Financing Matters	Nachimson, M.	20-Apr-01	650	1.5	975.0	Re Pollution Control board including teleconference with B. Krakow and M. Donnelly
Participate in Other Financing Matters	Nachimson, M.	23-Apr-01	650	2.5	1,625.0	Preparation for and participation in teleconference meeting with PCB LOC banks
Participate in Other Financing Matters	Nachimson, M.	24-Apr-01	650	1.6	1,040.0	Review pollution control board LOC issues
Participate in Other Financing Matters	Nachimson, M.	25-Apr-01	650	2.8	1,820.0	Pollution Control Board LOC issues including meeting with Morgan Bank
Participate in Other Financing Matters	Nachimson, M.	26-Apr-01	650	1.2	780.0	Pollution Control Board LOC issues
Participate in Other Financing Matters	Nachimson, M.	30-Apr-01	650	1.9	1,235.0	Pollution Control issues
Participate in Other Financing Matters	Nachimson, M.	30-Apr-01	650	1.2	780.0	Pollution control board issues including teleconference w/ M. Donnelly and Morgan Bank
Participate in Other Financing Matters	Nachimson, M.	1-May-01	650	1.0	650.0	Surety bond issues
Participate in Other Financing Matters	Nachimson, M.	1-May-01	650	1.5	975.0	Pollution control board issues including teleconference w/A. Fallon, R. Estrachen & E. Carlson
Participate in Other Financing Matters	Nachimson, M.	2-May-01	650	1.8	1,170.0	Pollution control board issues including teleconference with banks
Participate in Other Financing Matters	Nachimson, M.	2-May-01	650	1.4	910.0	Surety bonds review including meeting with B. Sullivan
Participate in Other Financing Matters	Nachimson, M.	3-May-01	650	0.4	260.0	Pollution control board issues
Participate in Other Financing Matters	Nachimson, M.	4-May-01	650	1.2	780.0	Pollution control board issues
Participate in Other Financing Matters	Nachimson, M.	8-May-01	650	0.7	455.0	Review surety issues
Participate in Other Financing Matters	Nachimson, M.	9-May-01	650	1.8	1,170.0	Review insurance issues including meeting with attorney and debtor
Participate in Other Financing Matters	Nachimson, M.	14-May-01	650	1.7	1,105.0	Debt analysis
Participate in Other Financing Matters	Nachimson, M.	15-May-01	650	2.3	1,495.0	Debt analysis including meeting with finance subcommittee
Participate in Other Financing Matters	Nachimson, M.	16-May-01	650	1.5	975.0	Debt analysis
Participate in Other Financing Matters	Nachimson, M.	21-May-01	650	3.0	1,950.0	Debt analysis
Participate in Other Financing Matters	Nachimson, M.	23-May-01	650	1.4	910.0	Debt analysis
Participate in Other Financing Matters	Nachimson, M.	24-May-01	650	0.6	390.0	Review cap back issues
Participate in Other Financing Matters	Nachimson, M.	24-May-01	650	2.3	1,495.0	Debt analysis
Participate in Other Financing Matters	Nachimson, M.	31-May-01	650	1.5	975.0	Review pollution control bonds with E. Carlson
Participate in Other Financing Matters	Nachimson, M.	4-Jun-01	650	2.4	1,560.0	Analysis of pollution control bond issues
Participate in Other Financing Matters	Nachimson, M.	5-Jun-01	650	2.2	1,430.0	Analysis of pollution control bond issues
Participate in Other Financing Matters	Nachimson, M.	6-Jun-01	650	1.5	975.0	Pollution control bond letter of credit issues including teleconference with agent
Participate in Other Financing Matters	Nachimson, M.	7-Jun-01	650	2.0	1,300.0	Pollution control board issues including meeting with debtor and counsel
Participate in Other Financing Matters	Nachimson, M.	11-Jun-01	650	2.0	1,300.0	Pollution Control documents

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Participate in Other Financing Matters	Nachimson, M.	12-Jun-01	650	1.5	975.0	Pollution Control Board
Participate in Other Financing Matters	Nachimson, M.	15-Jun-01	650	0.5	325.0	Financial instruments review
Participate in Other Financing Matters	Nachimson, M.	18-Jun-01	650	2.0	1,300.0	Pollution control board issues
Participate in Other Financing Matters	Nachimson, M.	19-Jun-01	650	1.5	975.0	Pollution control board issues
Participate in Other Financing Matters	Nachimson, M.	28-Jun-01	650	2.1	1,365.0	Review workers comp issues
Participate in Other Financing Matters	Carlson, E.	23-Apr-01	575	1.8	1,035.0	meeting with company re: pollution control bonds
Participate in Other Financing Matters	Carlson, E.	1-May-01	575	1.5	862.5	Pollution control board issues including teleconference w/A. Fallon & R Estrachen and M. Nachimson
Participate in Other Financing Matters	Carlson, E.	2-May-01	575	1.8	1,035.0	Call with C. Strand re: recent developments
Participate in Other Financing Matters	Thomas, J.	8-May-01	475	0.3	142.5	Read correspondence with counter parties for self insurance programs
Participate in Other Financing Matters	Thomas, J.	9-May-01	475	0.2	95.0	Discussion with J. Nexon re: self insurance programs
Participate in Other Financing Matters	Thomas, J.	9-May-01	475	1.1	522.5	Mtg. With debtor personnel re: self insurance programs and demonstration of financial responsibility
Participate in Other Financing Matters	Thomas, J.	28-Jun-01	475	1.3	617.5	Meeting with debtor personnel and counsel re: surety bond program collateralizing workers' comp. Obligation
Participate in Other Financing Matters	Thomas, J.	29-Jun-01	475	1.3	617.5	Analysis of surety bond program to collateralize workers comp program
Participate in Other Financing Matters	Carlson, Q.	1-May-01	275	1.2	330.0	Meeting with Company regarding alternatives available to the banks
Participate in Other Financing Matters	Carlson, Q.	11-May-01	275	2.0	550.0	Analysis of Debtor's obligations and determining the provisions and covenant requirements
Participate in Other Financing Matters	Carlson, Q.	14-May-01	275	0.5	137.5	Review of pollution control bond issues
Participate in Other Financing Matters	Carlson, Q.	15-May-01	275	1.2	330.0	Discussion with M. Donnelly re: pollution control bonds
<b>Participate in Other Financing Matters Total</b>				<b>79.1</b>	<b>48,460.0</b>	
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	10-Apr-01	650	2.0	1,300.0	Pollution control board L/C
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	11-Apr-01	650	1.5	975.0	Pollution control board issues including teleconference with counsel and R. Reuter, agent
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	12-Apr-01	650	2.8	1,820.0	Issues re senior notes including teleconference with J. Shaffer & D. Mao and meetings with K. Tapparov and M. Donnelly
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	30-Apr-01	650	1.0	675.3	Discussion with E. Carlson discussing strategy of plan of reorganization and direction of EYCA
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	1-May-01	650	2.5	1,625.0	Development of POR; discussion with J. Ainsworth (2.0) and E. Carlson (2.5)
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	2-May-01	650	2.0	1,300.0	Development of POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	3-May-01	650	0.8	520.0	Development of POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	4-May-01	650	4.3	2,795.0	Development of POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	7-May-01	650	5.8	3,770.0	Debt analysis in connection with POR planning
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	8-May-01	650	0.8	520.0	Discussions with counsel and agent re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	8-May-01	650	3.8	2,470.0	Debt analysis re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	9-May-01	650	2.2	1,430.0	Preparation of report on POR issues
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	10-May-01	650	2.0	1,300.0	Research financial instrument issue in connection with POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	21-May-01	650	1.6	1,040.0	POR issues
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	30-May-01	650	2.4	1,560.0	Analysis of debt in connection with POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	31-May-01	650	2.0	1,300.0	Issues re POR preparation discussion with E. Carlson
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	4-Jun-01	650	2.3	1,495.0	Preparation of POR financial instruments review
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	5-Jun-01	650	2.3	1,495.0	Preparation of POR financial instruments review
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	6-Jun-01	650	3.1	2,015.0	POR preparation - review financial instruments
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	7-Jun-01	650	2.0	1,300.0	POR preparation - review financial instruments
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	8-Jun-01	650	1.7	1,105.0	POR preparation issues - review financial instruments
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	11-Jun-01	650	2.0	1,300.0	POR issues - debts
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	12-Jun-01	650	2.5	1,625.0	POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	13-Jun-01	650	6.0	3,900.0	POR - financial instruments meeting
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	18-Jun-01	650	2.3	1,495.0	Financial instrument review re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	19-Jun-01	650	2.5	1,625.0	Financial instruments review re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	19-Jun-01	650	1.3	845.0	Review 1142 issues re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	20-Jun-01	650	6.0	3,900.0	Financial instruments review re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	21-Jun-01	650	1.5	975.0	Review POR issues - nuclear decommissioning trust

ERNST & YOUNG CORPORATE FINANCE LLC

Time Detail by PCD Code, April 6th through June 30th, 2001

Exhibit D

PCD Code Description	Professional	Date	Rate	Hours	Fees	Comments
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	21-Jun-01	650	2.7	1,755.0	Financial instruments review re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	25-Jun-01	650	2.5	1,625.0	Financial instruments team meeting - re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	25-Jun-01	650	2.5	1,625.0	Meeting with committee subcommittee re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	27-Jun-01	650	1.2	780.0	Meeting with L. Goldzband, G. Tognitini & R. Siegfried re POR and PR issues
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	27-Jun-01	650	1.3	845.0	Financial instruments team presentation committee - re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	28-Jun-01	650	0.5	325.0	Tax issues re POR
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	28-Jun-01	650	2.7	1,755.0	Debt instruments review re POR including financial instruments team meeting
Participate in Negotiation and Formulation of Plan of Reorganization	Nachimson, M.	29-Jun-01	650	2.0	1,300.0	Review POR debt issues
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	30-Apr-01	575	2.1	1,207.5	Discussion with M. Nachimson discussing strategy of plan of reorganization and direction of EYCA
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	30-Apr-01	575	3.6	2,070.0	Discussion with Company personnel re: filing of the plan of reorganization
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	1-May-01	575	2.5	1,437.5	Development of POR; discussion with J. Ainsworth (2.0) and M. Nachimson (2.5)
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	2-May-01	575	3.8	2,185.0	Discussions with Debtor re: POR
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	4-May-01	575	1.2	690.0	Assistance with the development of sub components of the Debtor POR
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	4-May-01	575	2.3	1,322.5	POR issues and development
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	9-May-01	575	1.5	862.5	Preparation of report on POR issues
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	31-May-01	575	1.6	920.0	Issues re POR preparation - Discussion with M. Nachimson
Participate in Negotiation and Formulation of Plan of Reorganization	Carlson, E.	11-Jun-01	575	1.6	920.0	Meeting with M. Nachimson and J. Thomas re: status of claims, POR and creditors' information
Participate in Negotiation and Formulation of Plan of Reorganization	Thomas, J.	11-Jun-01	475	1.6	760.0	Meeting with M. Nachimson and E. Carlson re: status of claims, POR and creditors' information
Participate in Negotiation and Formulation of Plan of Reorganization	Thomas, J.	28-Jun-01	475	0.3	142.5	Reviewing latest thinking on the POR
Participate in Negotiation and Formulation of Plan of Reorganization	Ainsworth, J.	1-May-01	375	2.0	750.0	Meeting with EYCA team to discuss reorg. Plan
<b>Participate in Negotiation and Formulation of Plan of Reorganization Total</b>				<b>112.5</b>	<b>70,752.8</b>	
Firm Retention	Nachimson, M.	19-Apr-01	650	2.0	1,300.0	Preparation of EYCA retention documents
Firm Retention	Carlson, E.	17-Apr-01	575	3.7	2,127.5	Review retention documents prepared by EY personnel
Firm Retention	Carlson, E.	20-Apr-01	575	1.4	805.0	Discussion with J. Thomas re: retention documents
Firm Retention	Carlson, E.	20-Apr-01	575	3.4	1,955.0	Review of work related to retention issues
Firm Retention	Carlson, E.	27-Apr-01	575	3.3	1,897.5	Review of retention issues
Firm Retention	Carlson, E.	28-Apr-01	575	4.1	2,357.5	Coordinating and reviewing the EYCA connections check
Firm Retention	Holtz, A.	12-Apr-01	650	2.0	1,300.0	Review and provide comments on retention documents
Firm Retention	Thomas, J.	9-Apr-01	475	0.7	332.5	Review status of connections check and update for additional parties; research regarding retention documents.
Firm Retention	Thomas, J.	10-Apr-01	475	7.5	3,562.5	Draft retention documents including debtor's application and declaration of Marty Nachimson.
Firm Retention	Thomas, J.	11-Apr-01	475	4.0	1,900.0	Review and revise retention documents
Firm Retention	Thomas, J.	12-Apr-01	475	2.3	1,092.5	Update connections check and appropriate section in declaration.
Firm Retention	Thomas, J.	12-Apr-01	475	4.2	1,995.0	Update engagement letter and application for bankruptcy context.
Firm Retention	Thomas, J.	13-Apr-01	475	2.2	1,045.0	Update engagement letter to reflect hourly fees and fees paid to date.
Firm Retention	Thomas, J.	13-Apr-01	475	2.1	997.5	Review and update connections check
Firm Retention	Thomas, J.	20-Apr-01	475	1.4	665.0	Discussion with E. Carlson re: retention documents
Firm Retention	Thomas, J.	30-Apr-01	475	1.9	902.5	Analysis of retention papers and related issues
Firm Retention	Thomas, J.	2-May-01	475	0.9	427.5	Review of work performed for connections check and draft work plan to update
Firm Retention	Thomas, J.	3-May-01	475	0.9	427.5	Read objections by US Trustee re: EYCA retention and update work plan to address issues
Firm Retention	Thomas, J.	4-May-01	475	0.6	285.0	Meeting with J. Ainsworth to discuss connections check procedures
Firm Retention	Ainsworth, J.	16-Apr-01	375	1.1	412.5	Discussion with J. Thomas regarding retention documents
Firm Retention	Ainsworth, J.	2-May-01	375	3.5	1,312.5	Review of court objections to EY retention, and review of work performed as part of connections check
Firm Retention	Ainsworth, J.	3-May-01	375	7.5	2,812.5	Disc with external counsel re objections to EY retention & internally re connections check. Prep of documentation re connections check
Firm Retention	Ainsworth, J.	4-May-01	375	0.6	225.0	Meeting with J. Thomas to discuss connections check procedures
Firm Retention	Carlson, Q.	24-Apr-01	275	3.2	880.0	Connections check research

**ERNST & YOUNG CORPORATE FINANCE LLC**  
**Time Detail by PCD Code, April 6th through June 30th, 2001**  
**Exhibit D**

PCD Code Description	Professional	Date	Rate	Hours	Fees	Comments
Firm Retention	Carlson, Q.	26-Apr-01	275	3.9	1,072.5	Connections check research
Firm Retention	Carlson, Q.	27-Apr-01	275	4.2	1,155.0	Assistance with searching potential connections related to PG&E
Firm Retention	Carlson, Q.	4-May-01	275	1.2	330.0	Discussion with team regarding the strategy of getting the connections check finished
Firm Retention	Kaeser, S.	11-Apr-01	275	2.0	550.0	Connections check using internal databases
Firm Retention	Lymbery, M.	4-May-01	375	12.0	4,500.0	Connections checking: email and phone followup with all interested partners; update schedules
Firm Retention	Lymbery, M.	5-May-01	375	10.3	3,862.5	Review documents and checklist; added approximately 150 new connections
Firm Retention	Lymbery, M.	6-May-01	375	2.0	750.0	Coordinate connections checking among 4 staff
Firm Retention	Lymbery, M.	6-May-01	375	3.4	1,275.0	Prepare written description of connections check procedures
Firm Retention	Na, J.	6-May-01	275	6.1	1,677.5	Connections check research
Firm Retention	Na, J.	7-May-01	275	1.8	495.0	Connections check research
Firm Retention	Balwada, S.	6-May-01	340	9.8	3,315.0	Researching potential connections to PG&E in internal database of active and closed engagements
<b>Firm Retention Total</b>				<b>121.2</b>	<b>50,000.0</b>	
Preparation of Miscellaneous Financial Analysis	Nachimson, M.	13-Apr-01	650	0.7	455.0	Vendor/supplier issues
Preparation of Miscellaneous Financial Analysis	Nachimson, M.	24-Apr-01	650	1.4	910.0	Research and report on SAP 90-7 issues including meeting with T. Hoglund and C. Zappa
Preparation of Miscellaneous Financial Analysis	Nachimson, M.	9-May-01	650	1.2	780.0	Debt analysis
Preparation of Miscellaneous Financial Analysis	Nachimson, M.	11-May-01	650	2.0	1,300.0	Debt analysis
Preparation of Miscellaneous Financial Analysis	Carlson, E.	9-Apr-01	575	1.5	862.5	Review financial analysis related to Company debt
Preparation of Miscellaneous Financial Analysis	Thomas, J.	24-Apr-01	475	2.5	1,187.5	Prepare presentation for employees regarding bankruptcy process
Preparation of Miscellaneous Financial Analysis	Thomas, J.	26-Apr-01	475	2.2	1,045.0	Participate in presentation to employees re: bankruptcy process.
Preparation of Miscellaneous Financial Analysis	Thomas, J.	26-Apr-01	475	3.8	1,805.0	Prepare for presentation to employees re: bankruptcy process.
Preparation of Miscellaneous Financial Analysis	Thomas, J.	7-May-01	475	0.7	332.5	Draft document for M. Donnelly re: debt outstanding
Preparation of Miscellaneous Financial Analysis	Thomas, J.	8-May-01	475	0.9	427.5	Update document for M. Donnelly re: debt outstanding
Preparation of Miscellaneous Financial Analysis	Thomas, J.	9-May-01	475	1.4	665.0	Update document for M. Donnelly re: outstanding debt and maturities
Preparation of Miscellaneous Financial Analysis	Thomas, J.	9-May-01	475	1.2	570.0	Analysis of debt maturities and debt issuances.
Preparation of Miscellaneous Financial Analysis	Thomas, J.	9-May-01	475	0.8	380.0	Mtg with M. Donnelly re: document with outstanding debt and maturities.
Preparation of Miscellaneous Financial Analysis	Thomas, J.	15-May-01	475	1.2	570.0	Review schedule of outstanding debt
Preparation of Miscellaneous Financial Analysis	Thomas, J.	6-Jun-01	475	0.8	380.0	Meeting with M. Donnelly re: PC bond issues
Preparation of Miscellaneous Financial Analysis	Carlson, Q.	24-Apr-01	275	6.1	1,677.5	Preparation for meeting to discuss bankruptcy process to Company
Preparation of Miscellaneous Financial Analysis	Carlson, Q.	25-Apr-01	275	5.9	1,622.5	Preparation for meeting to discuss bankruptcy process to Company
Preparation of Miscellaneous Financial Analysis	Carlson, Q.	26-Apr-01	275	2.1	577.5	Preparation for meeting to discuss bankruptcy process to Company
Preparation of Miscellaneous Financial Analysis	Frazier, D.	6-Jun-01	340	2.0	680.0	Read/ analyze pertinent background information on debtor
<b>Preparation of Miscellaneous Financial Analysis Total</b>				<b>38.4</b>	<b>16,227.5</b>	
Vendor Management and Related Matters	Nachimson, M.	18-Apr-01	650	0.5	325.0	Vendor issues
Vendor Management and Related Matters	Nachimson, M.	30-Apr-01	650	0.3	195.0	Review claims issues
Vendor Management and Related Matters	Nachimson, M.	2-May-01	650	0.6	390.0	Vendor claims
Vendor Management and Related Matters	Nachimson, M.	7-Jun-01	650	1.3	845.0	Vendor claims issues
Vendor Management and Related Matters	Nachimson, M.	22-Jun-01	650	1.0	650.0	Vendor claim issues
Vendor Management and Related Matters	Nachimson, M.	29-Jun-01	650	1.2	780.0	Meeting re vendor claim issue
Vendor Management and Related Matters	Carlson, E.	6-Apr-01	575	4.1	2,357.5	Discussion with Company re: the payments to and the ongoing relationships with vendors
<b>Vendor Management and Related Matters Total</b>				<b>9.0</b>	<b>5,542.5</b>	
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	10-Apr-01	650	1.3	845.0	Cash flow review
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	16-Apr-01	650	0.3	195.0	Review operations
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	16-Apr-01	650	1.3	845.0	Cash flow review
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	17-Apr-01	650	2.2	1,430.0	Review cash flow including meeting with debtor and counsel
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	17-Apr-01	650	1.4	910.0	Review current issues
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	18-Apr-01	650	0.5	325.0	Current operating matter
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	18-Apr-01	650	1.0	650.0	Preparation of cash flow
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	19-Apr-01	650	4.0	2,600.0	Preparation of cash flows including meeting with debtor and counsel
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	21-Apr-01	650	5.2	3,380.0	Review cash flow projections on a monthly basis
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	23-Apr-01	650	0.5	325.0	Current issues meeting with debtor and attorney

**ERNST & YOUNG CORPORATE FINANCE LLC**  
**Time Detail by PCD Code, April 6th through June 30th, 2001**  
**Exhibit D**

PCD Code Description	Professional	Date	Rate	Hours	Fees	Comments
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	23-Apr-01	650	1.2	780.0	Review status of pleadings
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	24-Apr-01	650	0.5	325.0	Review cash flow projections
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	25-Apr-01	650	0.5	325.0	Meeting with debtor and attorney re status review
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	7-Jun-01	650	0.6	390.0	Review monthly operating report issues
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	8-Jun-01	650	1.5	975.0	Review of current operations
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	27-Jun-01	650	0.8	520.0	Review current operations
Analysis & Preparation of Short-term Cash Flow Projections	Nachimson, M.	29-Jun-01	650	1.2	780.0	Review current operations
Analysis & Preparation of Short-term Cash Flow Projections	Carlson, E.	9-Apr-01	575	2.8	1,610.0	Review of monthly operating cash flow projections prepared by the Company
Analysis & Preparation of Short-term Cash Flow Projections	Carlson, E.	10-Apr-01	575	3.1	1,782.5	Assist company in drafting the language used in describing the cash flow model
Analysis & Preparation of Short-term Cash Flow Projections	Carlson, E.	13-Apr-01	575	1.5	862.5	Attend and follow-up on cash flow meeting
Analysis & Preparation of Short-term Cash Flow Projections	Carlson, E.	16-Apr-01	575	2.9	1,667.5	Analysis of cash flow projections with Company
Analysis & Preparation of Short-term Cash Flow Projections	Carlson, E.	25-Apr-01	575	1.2	690.0	Review of short term financial projections.
Analysis & Preparation of Short-term Cash Flow Projections	Thomas, J.	18-Apr-01	475	2.5	1,187.5	Analysis of short term cash flows and implications to cash position.
Analysis & Preparation of Short-term Cash Flow Projections	Thomas, J.	23-Apr-01	475	2.2	1,045.0	Review draft package of cash flow presentation.
Analysis & Preparation of Short-term Cash Flow Projections	Thomas, J.	23-Apr-01	475	2.2	1,045.0	Review cash flow projections for reasonableness relative to historical results.
Analysis & Preparation of Short-term Cash Flow Projections	Thomas, J.	23-Apr-01	475	2.1	997.5	Meeting with D. Paterson and D. Hall re: cash flow presentation to the creditors' committee
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	6-Apr-01	375	1.5	562.5	Discussion with Don Hall re Cash flows
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	6-Apr-01	375	3.5	1,312.5	Review of most recent cash flow model
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	6-Apr-01	375	1.5	562.5	Feedback to Diane Duran re cash flow model
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	9-Apr-01	375	2.0	750.0	Further review of CF model with Diane Duran
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	9-Apr-01	375	2.8	1,031.3	Meeting with Diane Duran and Don Hall to discuss layout and content of cash flow model
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	9-Apr-01	375	1.5	562.5	Review of key formulas in CF model with Diane Duran
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	10-Apr-01	375	2.8	1,050.0	Discussion with Don Hall and Diane Duran re additional content/analysis for CF model
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	10-Apr-01	375	2.8	1,031.3	High level review of first draft CF model
Analysis & Preparation of Short-term Cash Flow Projections	Ainsworth, J.	12-Apr-01	375	4.7	1,762.5	Review of the cash flow projections prepared by the Company
Analysis & Preparation of Short-term Cash Flow Projections	Carlson, Q.	23-Apr-01	275	3.4	935.0	Analysis of monthly cash flow projections
Analysis & Preparation of Short-term Cash Flow Projections	Carlson, Q.	24-Apr-01	275	2.9	797.5	Review monthly cash flow projections
Analysis & Preparation of Short-term Cash Flow Projections	Carlson, Q.	30-Apr-01	275	2.5	687.5	Review of monthly cash flow projections
<b>Analysis &amp; Preparation of Short-term Cash Flow Projections Total</b>				<b>76.3</b>	<b>37,532.5</b>	
<b>Grand Total</b>				<b>1,180.2</b>	<b>556,282.5</b>	