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7 Accountants and Financial Advisors for Official
8 Committee of Unsecured Creditors

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DEC 21 2001

UNITED STATES BANKRUPTCY COURT
SAN FRANCISCO, CA

50-275
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9 UNITED STATES BANKRUPTCY COURT
10 NORTHERN DISTRICT OF CALIFORNIA
11 SAN FRANCISCO DIVISION

12 In re
13 PACIFIC GAS AND ELECTRIC
14 COMPANY, a California corporation,
15 Debtor.

Case No. 01-30923 DM

Chapter 11 Case

[No Hearing Scheduled]

16 Federal I.D. No. 94-0742640

17 PRICEWATERHOUSECOOPERS COVER SHEET APPLICATION
18 FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION
19 AND REIMBURSEMENT OF EXPENSES FOR November 01, 2001 TO November 30,
20 2001

21 PricewaterhouseCoopers LLP (the "Firm") submits its Cover Sheet Application
22 (the "Application") for Allowance and Payment of Interim Compensation and
23 Reimbursement of Expenses for the Period November 1, 2001 through November 30, 2001
24 (the "Application Period"). In support of the Application, the Firm respectfully represents
25 as follows:

26 1. The Firm is Accountants and Financial Advisors to the Official Committee
27 of Unsecured Creditors. The Firm hereby applies to the Court for allowance and payment of
28 interim compensation for services rendered and reimbursement of expenses incurred during
the Application Period.

2. The Firm billed a total of \$253,004 in fees and expenses during the

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1 Application Period. The Total fees represent 654.1 hours expended during the Application
2 Period. These fees and expenses break down as follows:

3	Period	Fees	Expenses	Total
4	November 1, 2001 –	\$249,386	\$3,618	\$253,004
5	November 30, 2001			

7 3. Accordingly, the Firm seeks allowance of interim compensation in the total
8 amount of \$215,596 at this time. This total is comprised as follows:
9 \$211,978 (85% of the fees for services rendered)¹ plus \$3,618 (100% of the expenses
10 incurred).

11 4. For the post-petition period, the Firm has been paid to date as follows:

12	Application Period	Amount Applied For	Description	Amount Paid
13	First (April 11, 2001 –	\$803,642	90% of fees and 100%	\$803,642
14	May 31, 2001)		of expenses	
15	Second (June 1, 2001 –	\$870,002	90% of fees and 100%	\$870,002
16	July 31, 2001)		of expenses	
17	Third (August 1, 2001 –	\$358,024	85% of fees and	\$358,024
18	August 30, 2001)		100% of expenses	
19	Fourth (September 1, 2001	\$293,871	85% of fees and	\$293,871
20	– September 30, 2001)		100% of expenses	
21	Fifth (October 1, 2001 –	\$307,809	85% of fees and	\$288,349
22	October 31, 2001)		100% of expenses	

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¹Payment of this amount would result in a "holdback" of \$37,408.

Total Paid to the Firm to Date	\$2,633,348		\$2,613,888
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5. To date, the Firm is owed as follows (excluding amounts owed pursuant to this Application).

Application Period	Amount	Description
First (April 11, 2001 – May 31, 2001)	\$86,624	10% fee holdback.
Second (June 1, 2001 – July 31, 2001)	\$92,388	10% fee holdback
Third (August 1, 2001 – August 31, 2001)	\$59,230	15% fee holdback
First Interim Fee Application	(\$176,604)	PricewaterhouseCoopers LLP and Court Adjustments
Fourth (September 1, 2001- September 30, 2001)	\$49,016	15% fee holdback
Fifth (October 1, 2001 – October 31, 2001)	\$71,911	15% fee holdback and \$19,460 underpayment
Total Owed to Firm to Date	\$182,565	

6. With regard to the copies of this Application served on counsel for the Committee, counsel for the Debtor and the Office of the United States Trustee, attached as Exhibit 1 hereto is the name of each professional who performed services in connection with this case during the period covered by this Application and the hourly rate for each such professional; and (b) attached as Exhibits 2-1 and 2-2 are the detailed time and expense statements for the Application Period that comply with all Northern District of California

1 Bankruptcy Local Rules and Compensation Guidelines and the Guidelines of the Office of
2 the United States Trustee.

3 7. The Firm has served a copy of this Application (without Exhibits) on the
4 Special Notice List in this case.

5 8. Pursuant to this Court's 'ORDER ESTABLISHING INTERIM FEE
6 APPLICATION AND EXPENSE REIMBURSEMENT PROCEDURE" which was entered
7 on or about July 26, 2001, the Debtor is authorized to make the payment requested herein
8 without a further hearing or order of this Court unless an objection to this Application is
9 filed with the Court by the Debtor, the Committee or the United States Trustee and served by
10 the fifteenth day of the month following the service of this Application. If such an objection
11 is filed, Debtor is authorized to pay the amounts, if any, not subject to the objection. The
12 Firm is informed and believes that this Cover Sheet Application was mailed by first class
13 mail, postage prepaid, on or about December 21, 2001.

14 9. The interim compensation and reimbursement of expenses sought in this
15 Application is on account and is not final. Upon the conclusion of this case, the Firm will
16 seek fees and reimbursement of the expenses incurred for the totality of the services
17 rendered in the case. Any interim fees or reimbursement of expenses approved by this Court
18 and received by the Firm will be credited against such final fees and expenses as may be
19 allowed by this Court.

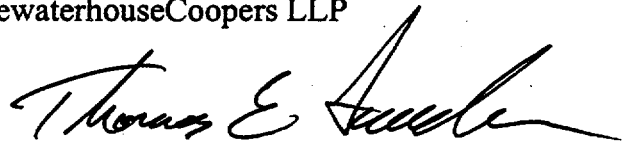
20 10. The Firm represents and warrants that its billing practices comply with all
21 Northern District of California Bankruptcy Local Rules and Compensation Guidelines and
22 the Guidelines of the Office of the United States Trustee. Neither the Firm nor any members
23 of the Firm has any agreement or understanding of any kind or nature to divide, pay over or
24 share any portion of the fees or expenses to be awarded to the Firm with any other person or
25 attorney except as among the members and associates of the Firm.

1 WHEREFORE, the Firm respectfully requests that the Debtor pay compensation
2 to the Firm as requested herein pursuant to and in accordance with the terms of the 'ORDER
3 ESTABLISHING INTERIM FEE APPLICATION AND EXPENSE REIMBURSEMENT
4 PROCEDURE."

5 Dated: December 21, 2001

PricewaterhouseCoopers LLP

6
7 By:



8 Thomas E. Lumsden, Partner
9 Accountants and Financial Advisors to the
10 Official Committee of Unsecured
11 Creditors
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Pacific Gas and Electric
Summary of Time By Professional
For the Period November 01, 2001 Through November 30, 2001

Professional	Title	Time Total	Billing Rate	Fee Total
Chen, Yitze	Sr. Associate	14.8	\$325	\$4,810
Hamilton, Mike	Partner	30.7	\$640	\$19,648
Ho, Rocky	Director	91.0	\$450	\$40,950
Lu, Jennifer	Manager	20.0	\$400	\$8,000
Lumsden, Tom	Partner	38.9	\$595	\$23,146
Nels, Margery	Sr. Associate	156.6	\$325	\$50,895
Pellervo, Pat	Partner	5.6	\$595	\$3,332
Perfit, Ryan	Associate	5.5	\$200	\$1,100
Reiss, Freddie	Partner	38.5	\$595	\$22,878
Sin, Theresa	Associate	100.3	\$175	\$17,553
Vandervoort, Peter	Manager	5.5	\$375	\$2,063
Waingortin, Ed	Manager	0.5	\$375	\$188
Young, Allison	Manager	146.2	\$375	\$54,825
Totals		<u>654.1</u>		<u>\$249,386</u>

Exhibit 2

**Pacific Gas and Electric
Summary of Time By Task Code
For the Period November 01, 2001 Through November 30, 2001**

Task Code	Time Total	Fee Total
Asset Sales/Valuation Issues	7.9	\$3,111
Bankruptcy Reporting/Operations	24.0	\$9,343
Cash Flow Analysis	23.2	\$10,580
Claims Analysis	46.9	\$22,219
Coordinating with Debtor	3.2	\$1,238
CPUC Review	114.4	\$41,283
DWR Contracts/Analysis	157.5	\$47,813
Executory Contracts (QF)	1.3	\$701
Fee Application	30.3	\$6,775
FERC Review	7.9	\$4,396
Financial Statement Modeling	62.6	\$21,964
Financial Statements	12.7	\$4,673
General Committee Matters	36.0	\$19,603
Legislative Review	1.7	\$1,012
Plan of Reorganization/Negotiations	47.9	\$23,225
Subcommittee Matters	31.9	\$13,700
Tax Review	44.7	\$17,755
Totals	654.1	\$249,386

Pacific Gas and Electric Time Reporting**Detail Reporting by Task Code****November 01, 2001 through November 30, 2001**

Professional	Date	Hours	Billing Rate	Fees	Description
Task Code : Asset Sales/Valuation Issues					
Ho, Rocky	11/14/2001	0.4	\$450	\$180.00	Review and analyze debtor's motion to employ real estate professionals and its impact to proposed asset sales per the POR.
Ho, Rocky	11/27/2001	0.4	\$450	\$180.00	Review and analyze debtor's supplemental declaration for the authority to employ real estate professionals.
SubTotal: Ho, Rocky		0.8		\$360.00	
Lumsden, Tom	11/12/2001	0.4	\$595	\$238.00	Review real estate broker/appraiser motion by PG&E and underlying contracts.
SubTotal: Lumsden, Tom		0.4		\$238.00	
Vandervoort, Peter	11/13/2001	2.2	\$375	\$825.00	Evaluation of recent filing regarding real estate and professional services firms.
Vandervoort, Peter	11/14/2001	2.8	\$375	\$1,050.00	Continued evaluation of recent filing. Conversations with J. Brown and S. Bragagnolo at PG&E and Julie Landau at Howard, Rice, et. al. Preparation of summary memo regarding hiring of real estate professionals.
Vandervoort, Peter	11/20/2001	0.5	\$375	\$187.50	Finalization of memo regarding real estate professionals.
SubTotal: Vandervoort, Peter		5.5		\$2,062.50	
Young, Allison	11/19/2001	0.7	\$375	\$262.50	Review PG&E valuation issues and respond to creditor inquiry on topic.
Young, Allison	11/19/2001	0.5	\$375	\$187.50	Review valuation of debtor.
SubTotal: Young, Allison		1.2		\$450.00	
Total: Asset Sales/Valuation Issue		7.9		\$3,110.50	

Task Code : Bankruptcy Reporting/Operations

Ho, Rocky	11/1/2001	2.3	\$450	\$1,035.00	Review debtor's monthly operating summary for August.
Ho, Rocky	11/2/2001	1.4	\$450	\$630.00	Review and analyze memorandum of points and authorities in support of motion of certain cities and counties of the state of California for order appointment of committee of government creditors.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Ho, Rocky	11/2/2001	0.9	\$450	\$405.00	Review amended declaration of Tammie Candelario in support of debtor's third motion for order extending time to assume or reject real property leases through the time of confirmation.
Ho, Rocky	11/5/2001	0.6	\$450	\$270.00	Review and analyze City of Palo Alto's response to the San Francisco government committee motion.
Ho, Rocky	11/8/2001	0.7	\$450	\$315.00	Review various debtor motions including application for debtor to employ Innisfree as voting agent for POR.
Ho, Rocky	11/13/2001	0.6	\$450	\$270.00	Review and analyze motion on debtor's ex-parte application for authority to list and register securities.
Ho, Rocky	11/13/2001	0.6	\$450	\$270.00	Review latest draft of committee response to formation of Government committee.
Ho, Rocky	11/15/2001	0.9	\$450	\$405.00	Review committee's draft response to TURN's motion to intervene.
Ho, Rocky	11/16/2001	0.9	\$450	\$405.00	Review and analyze debtor's ex parte application for order authorizing incurrence of post petition secured debt under commercial credit card agreement and other supporting documents.
Ho, Rocky	11/27/2001	1.1	\$450	\$495.00	Review and analyze debtor's notice of motion and motion to certify and transfer the personal injury chromium claims and supporting documentation.
Ho, Rocky	11/27/2001	0.5	\$450	\$225.00	Review and analyze Powerex and Portland General Electric administrative claims.
Ho, Rocky	11/28/2001	2.5	\$450	\$1,125.00	Review and analyze debtor's ex parte application for order approving assumption of executory contracts with SAP America and relevant supporting documentation.
Ho, Rocky	11/28/2001	0.5	\$450	\$225.00	Review and analyze debtor's stipulation extending time to assume, assume and assign or reject the City of San Mateo real property lease.
Ho, Rocky	11/28/2001	1.1	\$450	\$495.00	Review referenced contract between SAP and debtor regarding motion to assume SAP contract.
Ho, Rocky	11/29/2001	1.5	\$450	\$675.00	Review various motions submitted by Debtor and subsequent responses.
Ho, Rocky	11/30/2001	0.6	\$450	\$270.00	Prepare issues and recommendations on debtor's motion to assume the SAP America contract.
SubTotal: Ho, Rocky		<u>16.7</u>		<u>\$7,515.00</u>	
Perfit, Ryan	11/8/2001	2.4	\$200	\$480.00	Review of DWR short-term purchases invoices.
Perfit, Ryan	11/13/2001	0.4	\$200	\$80.00	Identify and confirm CA DWR bonds in the amended schedules & supplemental SOFA document.
SubTotal: Perfit, Ryan		<u>2.8</u>		<u>\$560.00</u>	

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Reiss, Freddie	11/2/2001	0.5	\$595	\$297.50	Read objection to new committee request re: hearing.
Reiss, Freddie	11/2/2001	0.5	\$595	\$297.50	Review pleading from City of San Francisco.
SubTotal: Reiss, Freddie		<u>1</u>		<u>\$595.00</u>	
Sin, Theresa	11/5/2001	1.3	\$175	\$227.50	Research and review the "Gas Accord Settlement" for accounting of gas assets.
Sin, Theresa	11/13/2001	1.9	\$175	\$332.50	Research bonds and financial data in PG&E amended schedules & supplemental SOFA document.
SubTotal: Sin, Theresa		<u>3.2</u>		<u>\$560.00</u>	
Young, Allison	11/14/2001	0.3	\$375	\$112.50	Review committee response to filing requesting separate gov't creditors committee.
SubTotal: Young, Allison		<u>0.3</u>		<u>\$112.50</u>	
Total: Bankruptcy Reporting/Opera		<u>24</u>		<u>\$9,342.50</u>	

Task Code : Cash Flow Analysis

Hamilton, Mike	11/30/2001	0.6	\$640	\$384.00	Review rationale for approving the Los Banos capacitors.
Hamilton, Mike	11/30/2001	0.3	\$640	\$192.00	Review documentation for the Tri-Valley and Path 15 capex requests.
SubTotal: Hamilton, Mike		<u>0.9</u>		<u>\$576.00</u>	
Ho, Rocky	11/1/2001	1.3	\$450	\$585.00	Review and analyze debtor's motion to expend \$39 million on Delta Energy Center project.
Ho, Rocky	11/1/2001	1	\$450	\$450.00	Review BWG audit report on transfer of cash from the utility company to the parent.
Ho, Rocky	11/5/2001	0.8	\$450	\$360.00	Review and comment on analysis of cash flows from utility to parent.
Ho, Rocky	11/6/2001	0.9	\$450	\$405.00	Review cost over-run issues related to the debtor's Q3 capital expenditure projects.
Ho, Rocky	11/16/2001	1.3	\$450	\$585.00	Preliminary review of debtor's capex proposal for Los Banos, Gates and Midway 500kV Series Capacitor Banks Replacement project.
Ho, Rocky	11/19/2001	0.5	\$450	\$225.00	Review and analyze issues outstanding related to the Los Banos, et al. cap ex projects.
Ho, Rocky	11/19/2001	2.1	\$450	\$945.00	Review, analyze and discuss with V. Fong, debtor's proposed projects on the Los Banos, Gates and Midway 500kV Series Capacitor Banks Replacement matter.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Ho, Rocky	11/26/2001	0.7	\$450	\$315.00	Discussion with V. Fong regarding outstanding issues on the proposed \$44 million Los Banos capital expenditure project.
Ho, Rocky	11/28/2001	0.6	\$450	\$270.00	Prepare overview and recommendation to committee regarding the Los Banos capital expenditure project.
Ho, Rocky	11/29/2001	0.6	\$450	\$270.00	Conference with V. Fong re: status of Los Banos capex project.
Ho, Rocky	11/29/2001	0.5	\$450	\$225.00	Review Floating Rate note indentures for interest component.
Ho, Rocky	11/30/2001	1.5	\$450	\$675.00	Review and analyze debtor's proposed \$136 million Tri Valley Electric Capacity expansion project.
Ho, Rocky	11/30/2001	1.1	\$450	\$495.00	Review and analyze debtor's proposed Path 15 upgrade project.
Ho, Rocky	11/30/2001	0.8	\$450	\$360.00	Discussion with the debtor regarding open issues on the Tri Valley and Path 15 Upgrade projects.
Ho, Rocky	11/30/2001	1.2	\$450	\$540.00	Prepare initial draft of issues and recommendations to the committee on the Tri Valley and Path 15 Upgrade projects.
SubTotal: Ho, Rocky		<u>14.9</u>		<u>\$6,705.00</u>	
Lumsden, Tom	11/20/2001	0.4	\$595	\$238.00	Review cash flow analysis for changes from updated DWR revenue reqt and capex.
SubTotal: Lumsden, Tom		<u>0.4</u>		<u>\$238.00</u>	
Neis, Margery	11/1/2001	0.9	\$325	\$292.50	Verify cash transfer from utility to parent - look up BWG audit report and Aglet discovery request relating to payments from utility to parent.
Neis, Margery	11/1/2001	1.1	\$325	\$357.50	Verify cash flows in 10-Ks since 1997, including cash flows to parent.
Neis, Margery	11/9/2001	0.6	\$325	\$195.00	Follow up on CapEx question with Erik Jacobsen and Dick Patterson.
Neis, Margery	11/12/2001	0.4	\$325	\$130.00	Follow up with Erik Jacobson at PG&E regarding official response to CapEx reports.
SubTotal: Neis, Margery		<u>3</u>		<u>\$975.00</u>	
Reiss, Freddie	11/9/2001	1.5	\$595	\$892.50	Review capital analysis & cash flow to understand prior dividend issues.
Reiss, Freddie	11/12/2001	1.25	\$595	\$743.75	Review financial activities for utility and its parent.
SubTotal: Reiss, Freddie		<u>2.75</u>		<u>\$1,636.25</u>	
Young, Allison	11/12/2001	1.2	\$375	\$450.00	Review and respond to emails related to the Path 15 agreement and changes to projected capital expenditures and the resulting impact on cash flows.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
SubTotal: Young, Allison		1.2		\$450.00	
Total: Cash Flow Analysis		23.15		\$10,580.25	
Task Code : Claims Analysis					
Hamilton, Mike	11/13/2001	3.5	\$640	\$2,240.00	Meeting at PG&E to get presentation by PG&E and Andersen re allocation of PG&E generator claims among generators.
SubTotal: Hamilton, Mike		3.5		\$2,240.00	
Ho, Rocky	11/7/2001	2.3	\$450	\$1,035.00	Review and analyze settlement agreement between debtor and Sempra.
Ho, Rocky	11/8/2001	0.8	\$450	\$360.00	Review and analyze economics to agreement between Sempra and debtor.
Ho, Rocky	11/8/2001	0.9	\$450	\$405.00	Review and analyze debtor's motion on settlement authority as it relates to the claim's process.
Ho, Rocky	11/12/2001	2.4	\$450	\$1,080.00	Review and analyze filed exhibits to the settlement agreement between Sempra and the debtor (i.e., Exhibits 1-9, Credit Support Annex, paragraph 13 to CSA).
Ho, Rocky	11/13/2001	0.9	\$450	\$405.00	Review and prepare issues to be addressed in Sempra agreement for committee members.
Ho, Rocky	11/13/2001	1.9	\$450	\$855.00	Preparation and meeting with debtor to discuss status of claims process and summary overview of initially filed claims of over \$44 million.
Ho, Rocky	11/14/2001	0.7	\$450	\$315.00	Review and comment on draft presentation of the status of the claim's process.
Ho, Rocky	11/15/2001	0.8	\$450	\$360.00	Discussion with D Fleisig regarding economic impact of not signing settlement agreement with Sempra.
Ho, Rocky	11/16/2001	0.8	\$450	\$360.00	Prepare economic overview of the Sempra settlement agreement for recommendation to committee.
Ho, Rocky	11/27/2001	1.6	\$450	\$720.00	Review and analyze debtor's omnibus objections to chromium claims.
SubTotal: Ho, Rocky		13.1		\$5,895.00	
Lumsden, Tom	11/1/2001	0.4	\$595	\$238.00	Telephone call with P.Aronzon re claim analysis for intercompany transfers and BWG report.
Lumsden, Tom	11/1/2001	2.6	\$595	\$1,547.00	Work on review of analysis of PG&E transfers pre-petition and summary report.
Lumsden, Tom	11/2/2001	0.2	\$595	\$119.00	Telephone call with P. Aronzon re \$4.6B transfer to parent.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Lumsden, Tom	11/2/2001	0.9	\$595	\$535.50	Review schedules on parent transfers and edit analysis.
Lumsden, Tom	11/2/2001	0.4	\$595	\$238.00	Telephone call with R.Moore re Sempra settlement
Lumsden, Tom	11/2/2001	1	\$595	\$595.00	Conference call with PG&E and outside counsel to review Sempra settlement and assess economic impact
Lumsden, Tom	11/5/2001	0.8	\$595	\$476.00	Review historic debt equity ratios for transfers from sub to parent.
Lumsden, Tom	11/5/2001	0.2	\$595	\$119.00	Telephone call with R. Moore re supplemental objections.
Lumsden, Tom	11/5/2001	0.3	\$595	\$178.50	Telephone call with F. Wan re AA work on generator claims and presentation scheduled for committee.
Lumsden, Tom	11/8/2001	0.2	\$595	\$119.00	Telephone call with K. Dowd re schedule for meeting on claims status.
Lumsden, Tom	11/12/2001	1.2	\$595	\$714.00	Review backup material for Sempra motion for settlement
Lumsden, Tom	11/13/2001	0.4	\$595	\$238.00	Telephone call with C. Strand re AA generator analysis and UST comments.
Lumsden, Tom	11/13/2001	0.5	\$595	\$297.50	Email and print Sempra settlement and distribute to committee
Lumsden, Tom	11/14/2001	0.6	\$595	\$357.00	Review claims summary from PG&E.
Lumsden, Tom	11/19/2001	1.1	\$595	\$654.50	Review PG&E documents on litigation settlement with Sempra and pre-petition claims settlement procedure
Lumsden, Tom	11/19/2001	0.2	\$595	\$119.00	Telephone call with S. Tepper re Scudder proof of claim and process.
Lumsden, Tom	11/19/2001	0.3	\$595	\$178.50	Review Sempra litigation settlement in preparation for Committee call
SubTotal: Lumsden, Tom		11.3		\$6,723.50	
Neis, Margery	11/1/2001	0.3	\$325	\$97.50	Look up Sempra payable in Schedule F.
Neis, Margery	11/1/2001	1.9	\$325	\$617.50	Summarize PX creditors' committee motion in balance sheet format. Consult other sources of information regarding PG&E's liability.
Neis, Margery	11/2/2001	3.6	\$325	\$1,170.00	Scenario analysis with regard to PX creditors' committee motion to allocate liabilities to PG&E and SCE. Look up PX tariff with regard to collateral posted by participants. Reference SOFA to determine amount of receivable to PG&E by ISO/PX.
Neis, Margery	11/5/2001	0.8	\$325	\$260.00	Discuss w/D. Patterson at PG&E about whether PG&E posted collateral to the PX in connection with the filing at FERC by creditor's committee of the PX.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Neis, Margery	11/7/2001	0.7	\$325	\$227.50	Phone call with Saybrook regarding interest schedule under taxable and tax-exempt scenarios.
Neis, Margery	11/7/2001	0.5	\$325	\$162.50	Review LC analysis prepared by Allison Young
Neis, Margery	11/13/2001	0.7	\$325	\$227.50	Review status of debt claims on July 2 Schedule F.
SubTotal: Neis, Margery		8.5		\$2,762.50	
Reiss, Freddie	11/12/2001	1.5	\$595	\$892.50	Read various memo's from counsel for committee re: claims & FERC issues.
Reiss, Freddie	11/13/2001	1	\$595	\$595.00	Review agenda, memo from counsel re claims on FERC issues.
Reiss, Freddie	11/15/2001	0.5	\$595	\$297.50	Review debtor claims analysis.
SubTotal: Reiss, Freddie		3		\$1,785.00	
Young, Allison	11/13/2001	1.3	\$375	\$487.50	Meeting with debtor to discuss claims analysis.
Young, Allison	11/13/2001	0.7	\$375	\$262.50	Review of claims details obtained from debtor.
Young, Allison	11/14/2001	1.2	\$375	\$450.00	Summarize filed claims into presentation for OCC.
Young, Allison	11/14/2001	1.7	\$375	\$637.50	Meeting with debtor on claims analysis and CPUC deal applied to PG&E.
Young, Allison	11/14/2001	0.4	\$375	\$150.00	Review FERC filings on PX bankruptcy settlement to determine amount owed to PX and its suppliers by PG&E.
Young, Allison	11/15/2001	0.4	\$375	\$150.00	Discuss PX generator claims with debtor.
Young, Allison	11/15/2001	1.8	\$375	\$675.00	Research data on PX generator claims liability through FERC filings.
SubTotal: Young, Allison		7.5		\$2,812.50	
Total: Claims Analysis		46.9		\$22,218.50	

Task Code : Coordinating with Debtor

Ho, Rocky	11/13/2001	0.5	\$450	\$225.00	Discuss with debtor regarding tomorrow's agenda for company management and full committee meeting.
SubTotal: Ho, Rocky		0.5		\$225.00	
Young, Allison	11/13/2001	0.3	\$375	\$112.50	Coordination with debtor on data requests.
Young, Allison	11/14/2001	0.3	\$375	\$112.50	Coordinate meeting with debtor and submit data requests to various debtor employees.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	11/15/2001	0.3	\$375	\$112.50	Email data request to debtor.
Young, Allison	11/20/2001	0.3	\$375	\$112.50	Email data requests to debtor.
Young, Allison	11/20/2001	0.3	\$375	\$112.50	Coordinate meeting with debtor on PoR projections.
Young, Allison	11/21/2001	0.9	\$375	\$337.50	Email questions on debtor's analysis of SCE/CPUC settlement to debtor.
Young, Allison	11/27/2001	0.3	\$375	\$112.50	Follow-up with debtor on data requests.
SubTotal: Young, Allison		2.7		\$1,012.50	
Total: Coordinating with Debtor		3.2		\$1,237.50	

Task Code : CPUC Review

Hamilton, Mike	11/9/2001	1	\$640	\$640.00	Review PG&E testimony related to the DWR revenue requirement at the CPUC
Hamilton, Mike	11/16/2001	0.7	\$640	\$448.00	Participated in conference call w/W. Campbell to understand PG&E position on application of SCE/CPUC settlement to PG&E.
Hamilton, Mike	11/25/2001	0.4	\$640	\$256.00	Review write-up from CPUC hearing Monday; on the grounds that PG&E must bring one or more adversary proceedings
Hamilton, Mike	11/30/2001	0.4	\$640	\$256.00	Review PG&E's application for re-hearing in its URG case.
SubTotal: Hamilton, Mike		2.5		\$1,600.00	
Ho, Rocky	11/6/2001	0.7	\$450	\$315.00	Review and analyze CPUC revenue requirement ruling on market valuation issues.
Ho, Rocky	11/8/2001	1.2	\$450	\$540.00	Review and analyze debtor's filed response to the CPUC regarding the allocation needs of the CDWR.
Ho, Rocky	11/8/2001	1.1	\$450	\$495.00	Review and analyze SCE's response to the CPUC regarding allocation methodologies on the CDWR revenue requirements.
Ho, Rocky	11/12/2001	0.9	\$450	\$405.00	Review Judge Lew's decision to decline a stay motion by TURN pending appeal.
Ho, Rocky	11/13/2001	0.8	\$450	\$360.00	Review and analyze summary of CPUC evidentiary hearings regarding its revenue requirements.
Ho, Rocky	11/19/2001	0.7	\$450	\$315.00	Review recent hearing issues related to direct access, TURN and ORA testimonies on the DWR revenue requirement numbers.
Ho, Rocky	11/29/2001	0.5	\$450	\$225.00	Review and analyze debtor's opening brief on the allocation of the DWR's revenue requirements.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Ho, Rocky	11/30/2001	0.7	\$450	\$315.00	Review and analyze debtor's filed application for a rehearing on the market valuation issue on its rate case.
SubTotal: <i>Ho, Rocky</i>		<u>6.6</u>		<u>\$2,970.00</u>	
Lumsden, Tom	11/2/2001	0.3	\$595	\$178.50	Telephone call with C.Strand re CPUC calendar and DWR and URG proceedings.
Lumsden, Tom	11/12/2001	1.6	\$595	\$952.00	Review PG&E CPUC filing on DWR revenue requirement and allocation
Lumsden, Tom	11/12/2001	1.1	\$595	\$654.50	Review SCE CPUC filing on DWR revenue requirement allocations.
Lumsden, Tom	11/14/2001	0.3	\$595	\$178.50	Review PG&E supplemental reply to DWR on RR
Lumsden, Tom	11/14/2001	0.8	\$595	\$476.00	Review SCE settlement with CPUC as an overlay to PG&E.
Lumsden, Tom	11/20/2001	2.1	\$595	\$1,249.50	Review CPUC hearing notes from M. Neis and edit material for presentation to Milbank, Committee and PG&E.
Lumsden, Tom	11/21/2001	0.9	\$595	\$535.50	Review DWR hearing notes at CPUC and edit.
Lumsden, Tom	11/27/2001	0.6	\$595	\$357.00	Review email of hearing notes for DWR revenue reqt at CPUC
SubTotal: <i>Lumsden, Tom</i>		<u>7.7</u>		<u>\$4,581.50</u>	
Neis, Margery	11/2/2001	0.9	\$325	\$292.50	Research schedule for URG hearings - contact PG&E for information regarding URG hearing schedule.
Neis, Margery	11/2/2001	0.6	\$325	\$195.00	Review CPUC calendar and DWR hearing schedule.
Neis, Margery	11/5/2001	0.5	\$325	\$162.50	Review CPUC calendar, agendas for the week.
Neis, Margery	11/8/2001	1	\$325	\$325.00	CPUC business meeting - attend by Webcast.
Neis, Margery	11/8/2001	1.8	\$325	\$585.00	Review PG&E filed testimony in DWR RR proceedings.
Neis, Margery	11/9/2001	1.4	\$325	\$455.00	Review and summarize SCE's filed testimony in the DWR RR proceedings.
Neis, Margery	11/13/2001	7.6	\$325	\$2,470.00	Attend CPUC evidentiary hearings in DWR revenue requirements proceedings and summarize hearings.
Neis, Margery	11/13/2001	1.5	\$325	\$487.50	Review Edison/CPUC settlement presentation prepared by Allison Young for creditors' committee meeting.
Neis, Margery	11/14/2001	10.2	\$325	\$3,315.00	Attend Day 2 of evidentiary hearings in DWR revenue requirements proceedings at the CPUC. Prepare executive summaries and edit notes.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Neis, Margery	11/15/2001	7.9	\$325	\$2,567.50	Attend Day 3 of CPUC evidentiary hearings, take notes, prepare executive summary.
Neis, Margery	11/16/2001	6	\$325	\$1,950.00	Attend Day 4 of evidentiary hearings, prepare executive summary, edit notes.
Neis, Margery	11/16/2001	1.3	\$325	\$422.50	Review CPUC filings up to date in DWR revenue requirements. Call Steve Roscoew of the CPUC's energy division with questions related to how the cost-based allocation was calculated.
Neis, Margery	11/18/2001	3	\$325	\$975.00	Review and edit notes of evidentiary hearings
Neis, Margery	11/19/2001	8.6	\$325	\$2,795.00	Attend CPUC hearings, prepare executive summary, edit notes.
Neis, Margery	11/20/2001	7.5	\$325	\$2,437.50	Review detailed notes from 5 days of hearings, read through filed testimony and begin to draft summary of parties' positions.
Neis, Margery	11/21/2001	6.7	\$325	\$2,177.50	Prepare summary of parties position's in DWR revenue requirements proceedings by reading through notes of hearings and all filed testimony.
Neis, Margery	11/27/2001	1	\$325	\$325.00	Review CPUC filings in DWR revenue requirements proceedings.
Neis, Margery	11/29/2001	1.5	\$325	\$487.50	Review CPUC filings in DWR revenue requirements proceeding.
Neis, Margery	11/30/2001	1.5	\$325	\$487.50	Review agenda and results from yesterday's CPUC meeting; review filings from DWR allocation proceedings.
SubTotal: Neis, Margery		<u>70.5</u>		<u>\$22,912.50</u>	
Reiss, Freddie	11/5/2001	1.3	\$595	\$773.50	Review CPUC schedule re: DWR
Reiss, Freddie	11/27/2001	1.5	\$595	\$892.50	Read memo's re: CPUC hearings re: DWR.
SubTotal: Reiss, Freddie		<u>2.8</u>		<u>\$1,666.00</u>	
Sin, Theresa	11/13/2001	1.1	\$175	\$192.50	Review presentation on analysis of SCE/CPUC settlement and its application to PG&E.
Sin, Theresa	11/16/2001	1.3	\$175	\$227.50	Review CPUC filings
Sin, Theresa	11/19/2001	5.4	\$175	\$945.00	Attend CPUC hearing, take notes on testimony in evidentiary hearings for DWR RR proceedings.
SubTotal: Sin, Theresa		<u>7.8</u>		<u>\$1,365.00</u>	
Young, Allison	11/6/2001	3.5	\$375	\$1,312.50	Review DWR's filings with the CPUC on their revised revenue requirements.
Young, Allison	11/7/2001	4.7	\$375	\$1,762.50	Review DWR's filing with the CPUC on its revised revenue requirements.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	11/12/2001	0.5	\$375	\$187.50	Review DWR's revised revenue requirement filing and potential impact on the State's bond financing deal.
Young, Allison	11/12/2001	1.8	\$375	\$675.00	Review PG&E and SCE comments on DWR's revised revenue requirement filing.
Young, Allison	11/14/2001	0.6	\$375	\$225.00	Review notes of CPUC hearings on DWR revenue requirements.
Young, Allison	11/14/2001	0.5	\$375	\$187.50	Review PG&E's response to DWR revenue requirement filing.
Young, Allison	11/15/2001	0.7	\$375	\$262.50	Review notes of CPUC hearings on DWR revenue requirements.
Young, Allison	11/20/2001	0.6	\$375	\$225.00	Review notes on CPUC hearings.
Young, Allison	11/26/2001	1.3	\$375	\$487.50	Review CPUC hearing notes on DWR revenue requirements.
Young, Allison	11/29/2001	2.3	\$375	\$862.50	Review emails on DWR revenue requirement related filings with the CPUC.
SubTotal: Young, Allison		16.5		\$6,187.50	
Total: CPUC Review		114.4		\$41,282.50	

Task Code : DWR Contracts/Analysis

Hamilton, Mike	11/6/2001	0.6	\$640	\$384.00	Review order granting OCC access to DWR revenue requirements model..
Hamilton, Mike	11/12/2001	2	\$640	\$1,280.00	Review new DWR revenue requirements filing
Hamilton, Mike	11/15/2001	1	\$640	\$640.00	Review material re: DWR response to Committee request for access to DWR RR model and notes from the 11/14 hearing on DWR's RR.
Hamilton, Mike	11/26/2001	1.5	\$640	\$960.00	Prepare for and have call with DWR attorney and Navigant representatives to get access to the DWR revenue requirements model.
Hamilton, Mike	11/30/2001	0.7	\$640	\$448.00	Review analysis of DWR short-term purchases.
Hamilton, Mike	11/30/2001	0.5	\$640	\$320.00	Review opening PG&E brief in the DWR RR proceeding.
SubTotal: Hamilton, Mike		6.3		\$4,032.00	
Ho, Rocky	11/5/2001	0.6	\$450	\$270.00	Review status and prepare response to DWR's letter regarding access to DWR load forecast model.
Ho, Rocky	11/6/2001	1.7	\$450	\$765.00	Review and analyze DWR's 148 page response to data requests from interested parties.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Ho, Rocky	11/14/2001	0.9	\$450	\$405.00	Review California Attorney General's response to Judge's decision to allow creditor committee professionals access to the DWR revenue and allocation model.
Ho, Rocky	11/15/2001	0.8	\$450	\$360.00	Prepare response to Attorney General's response not to allow full access to the DWR's revenue requirement model.
Ho, Rocky	11/16/2001	0.6	\$450	\$270.00	Review and comment on draft response to the Attorney General regarding access to the DWR's revenue model.
Ho, Rocky	11/29/2001	0.9	\$450	\$405.00	Review summary of DWR's short-term purchase contracts.
SubTotal: Ho, Rocky		5.5		\$2,475.00	
Lumsden, Tom	11/8/2001	2.9	\$595	\$1,725.50	Review DWR Nov 5, 2001 filing on updated Revenue Requirement as it applies to PG&E. Analyze underlying support and assess impact on PG&E cash flow for plan.
Lumsden, Tom	11/12/2001	0.3	\$595	\$178.50	Review J. Thomas and J. Wilson memo on state bond discussions to fund DWR contracts.
Lumsden, Tom	11/16/2001	0.2	\$595	\$119.00	Review DWR hearing schedule and proceedings
Lumsden, Tom	11/19/2001	0.8	\$595	\$476.00	Review DWR hearing approach re long and short term contract allocation
SubTotal: Lumsden, Tom		4.2		\$2,499.00	
Neis, Margery	11/1/2001	1.2	\$325	\$390.00	Review Milbank's motion to gain access to DWR computer model. Discuss with Roger Chae of Milbank re: status of motion and type of information PwC is seeking.
Neis, Margery	11/1/2001	0.5	\$325	\$162.50	Review summary of DWR short-term purchase confirmations.
Neis, Margery	11/2/2001	0.2	\$325	\$65.00	Review latest DWR filing regarding revenue requirements. Print and forward to team.
Neis, Margery	11/2/2001	0.7	\$325	\$227.50	Discuss w/R. Chae of Milbank re: status of motion to gain access to DWR's revenue requirements model. Communicate status to team.
Neis, Margery	11/5/2001	6.2	\$325	\$2,015.00	Review DWR data response from November 2nd and begin review of DWR November 5th revenue requirements release.
Neis, Margery	11/5/2001	1	\$325	\$325.00	Review past data request for DWR data. Review progress on obtaining DWR revenue requirements model.
Neis, Margery	11/6/2001	8	\$325	\$2,600.00	Continue review of DWR revenue requirement release (forecasts, net shorts, sales forecasts, etc.) and compare with October 19 release. Review Court order granting OCC access to DWR RR model.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Neis, Margery	11/7/2001	3.5	\$325	\$1,137.50	Review DWR short-term purchases invoices and confirms.
Neis, Margery	11/8/2001	5.7	\$325	\$1,852.50	Review of DWR short-term purchases invoices and confirms.
Neis, Margery	11/12/2001	0.5	\$325	\$162.50	Follow up with K. McSpadden of Milbank on getting access to DWR revenue requirements model.
Neis, Margery	11/12/2001	8.1	\$325	\$2,632.50	Review and Summarize Short-term purchases invoices and confirmations for DWR.
Neis, Margery	11/14/2001	1.1	\$325	\$357.50	Review attorney general's response to OCC request for access to DWR RR model and draft a response.
Neis, Margery	11/15/2001	0.9	\$325	\$292.50	Finish summary of justification to obtain DWR revenue requirements model.
Neis, Margery	11/19/2001	0.8	\$325	\$260.00	Discuss obtaining DWR RR model and get update on conversation between Milbank's Roger Chae and PwC team. E-mail K. McSpadden about how PwC can obtain access to confidential CPUC exhibits.
Neis, Margery	11/26/2001	5.1	\$325	\$1,657.50	Analyze DWR Short-term purchases data.
Neis, Margery	11/27/2001	6.5	\$325	\$2,112.50	Review DWR short-term purchases file; compare confirms and long-term energy sales with invoices.
Neis, Margery	11/28/2001	1	\$325	\$325.00	Prepare for Monday meeting with Navigant to discuss DWR revenue requirements model.
Neis, Margery	11/28/2001	7	\$325	\$2,275.00	Prepare summary of findings of DWR short-term purchases analysis and QC summary.
Neis, Margery	11/29/2001	3.5	\$325	\$1,137.50	Prepare for meeting with Navigant on Monday regarding DWR revenue requirements model. Coordinate with PG&E.
Neis, Margery	11/29/2001	4.5	\$325	\$1,462.50	Format DWR short-term purchases summary, finish QC, and communicate findings to team.
Neis, Margery	11/30/2001	2.4	\$325	\$780.00	Finalize draft of points to cover with Navigant on Monday meeting regarding DWR RR and incorporate PG&E's comments into the list. Distribute the task list to A. Young and M. Hamilton.
SubTotal: Neis, Margery		68.4		\$22,230.00	
Reiss, Freddie	11/2/2001	0.5	\$595	\$297.50	Review DWR refusal to provide model for Revenue Requirement.
Reiss, Freddie	11/5/2001	0.7	\$595	\$416.50	Calls w/counsel re: DWR Revenue Requirements
Reiss, Freddie	11/7/2001	2.5	\$595	\$1,487.50	Review DWR documents & review memo's re: San Francisco propositions F & I.
Reiss, Freddie	11/28/2001	0.5	\$595	\$297.50	Review DWR revenue requirement and disclosure issues.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
SubTotal: <i>Reiss, Freddie</i>		<u>4.2</u>		<u>\$2,499.00</u>	
Sin, Theresa	11/1/2001	7.7	\$175	\$1,347.50	Review hourly invoices and confirmations of DWR short-term purchases to analyze PG&E's portion of DWR costs for April.
Sin, Theresa	11/5/2001	4.4	\$175	\$770.00	Continue review of hourly invoices and confirmations of DWR short-term purchases to analyze PG&E's portion of DWR costs for May.
Sin, Theresa	11/6/2001	7.2	\$175	\$1,260.00	Continue review of hourly invoices and confirmations of DWR short-term purchases to analyze PG&E's portion of DWR costs for May.
Sin, Theresa	11/7/2001	4.5	\$175	\$787.50	Continue review of hourly invoices and confirmations of DWR short-term purchases to analyze PG&E's portion of DWR costs for June.
Sin, Theresa	11/8/2001	8	\$175	\$1,400.00	Continue review of hourly invoices and confirmations of DWR short-term purchases to analyze PG&E's portion of DWR costs for June.
Sin, Theresa	11/9/2001	6.8	\$175	\$1,190.00	Review DWR short-term purchases and confirm buyer seller information to eliminate duplicate invoices for April-June.
Sin, Theresa	11/12/2001	4.8	\$175	\$840.00	Review DWR short-term purchases and confirm buyer seller information to eliminate duplicate invoices for April-June.
Sin, Theresa	11/14/2001	7.7	\$175	\$1,347.50	Review DWR short-term purchases and confirm buyer seller information to eliminate duplicate invoices for April-June.
Sin, Theresa	11/15/2001	5	\$175	\$875.00	Review DWR short-term purchases and confirm buyer seller information to eliminate duplicate invoices for April-June.
Sin, Theresa	11/16/2001	2.7	\$175	\$472.50	Review DWR short-term purchases and confirm buyer seller information to eliminate duplicate invoices for April-June.
SubTotal: <i>Sin, Theresa</i>		<u>58.8</u>		<u>\$10,290.00</u>	
Young, Allison	11/14/2001	1.3	\$375	\$487.50	Review DWR's response to creditor's request for access to DWR model.
Young, Allison	11/16/2001	2.1	\$375	\$787.50	Respond to DWR comments on release of its model.
Young, Allison	11/20/2001	0.5	\$375	\$187.50	Coordinate meeting with DWR to review the DWR revenue requirement model.
Young, Allison	11/26/2001	0.4	\$375	\$150.00	Discussion with DWR/Navigant on obtaining DWR model.
Young, Allison	11/27/2001	1.4	\$375	\$525.00	Respond to Navigant questions on PwC's need to see the DWR revenue requirement model.
Young, Allison	11/27/2001	0.8	\$375	\$300.00	Respond to DWR request for data needed from DWR revenue requirements model.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	11/28/2001	0.5	\$375	\$187.50	Review emails on DWR and schedule meeting to see DWR model details.
Young, Allison	11/29/2001	1.3	\$375	\$487.50	Review emails on DWR and access to model.
Young, Allison	11/30/2001	0.6	\$375	\$225.00	Review DWR non-disclosure agreement for access to DWR Revenue requirements model, and discuss with counsel.
Young, Allison	11/30/2001	1.2	\$375	\$450.00	Review emails on DWR data/revenue requirement models, and prepare for meeting on Monday by assimilating questions on the model and its assumptions.
SubTotal: Young, Allison		<u>10.1</u>		<u>\$3,787.50</u>	
Total: DWR Contracts/Analysis		<u>157.5</u>		<u>\$47,812.50</u>	

Task Code : Executory Contracts (QF)

Ho, Rocky	11/6/2001	0.5	\$450	\$225.00	Review and analyze status of assumed QF contracts.
SubTotal: Ho, Rocky		<u>0.5</u>		<u>\$225.00</u>	
Lumsden, Tom	11/7/2001	0.3	\$595	\$178.50	Review PG&E motions on settlement with Chevron
Lumsden, Tom	11/12/2001	0.5	\$595	\$297.50	Review Chevron PPA application and declarations.
SubTotal: Lumsden, Tom		<u>0.8</u>		<u>\$476.00</u>	
Total: Executory Contracts (QF)		<u>1.3</u>		<u>\$701.00</u>	

Task Code : Fee Application

Ho, Rocky	11/29/2001	0.7	\$450	\$315.00	Review October monthly fee application - time detail.
Ho, Rocky	11/29/2001	0.6	\$450	\$270.00	Review and analyze expense component of monthly fee application for the month of October.
Ho, Rocky	11/30/2001	0.5	\$450	\$225.00	Final review of October monthly fee app.
SubTotal: Ho, Rocky		<u>1.8</u>		<u>\$810.00</u>	
Perfit, Ryan	11/1/2001	0.7	\$200	\$140.00	Finish converting Oct fee application into ASCII format for electronic submittal
Perfit, Ryan	11/30/2001	2	\$200	\$400.00	Convert Nov fee application into ASCII format for electronic submittal
SubTotal: Perfit, Ryan		<u>2.7</u>		<u>\$540.00</u>	

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Reiss, Freddie	11/27/2001	0.5	\$595	\$297.50	Review & sign fee application.
SubTotal: <i>Reiss, Freddie</i>		<u>0.5</u>		<u>\$297.50</u>	
Sin, Theresa	11/19/2001	2.1	\$175	\$367.50	Prepare October cover letter application.
Sin, Theresa	11/20/2001	1.4	\$175	\$245.00	Compile expense details.
Sin, Theresa	11/26/2001	3.5	\$175	\$612.50	Compile time details from staff for Oct. application. Create expense detail report.
Sin, Theresa	11/27/2001	3.7	\$175	\$647.50	Finish making changes to expense detail according to court regulations. Continue compiling and collecting time detail from staff.
Sin, Theresa	11/28/2001	4.6	\$175	\$805.00	Continue working on time detail, organizing descriptions in correct task codes.
Sin, Theresa	11/29/2001	3.5	\$175	\$612.50	Finish compiling detail for fee app and organizing them into task codes.
Sin, Theresa	11/30/2001	3	\$175	\$525.00	Create cover letter for Oct. fee app.
SubTotal: <i>Sin, Theresa</i>		<u>21.8</u>		<u>\$3,815.00</u>	
Young, Allison	11/26/2001	0.3	\$375	\$112.50	Review fee application expense details.
Young, Allison	11/27/2001	2.1	\$375	\$787.50	Review fee application details and cover letter.
Young, Allison	11/28/2001	1.1	\$375	\$412.50	Review fee application exhibits.
SubTotal: <i>Young, Allison</i>		<u>3.5</u>		<u>\$1,312.50</u>	
Total: <i>Fee Application</i>		<u><u>30.3</u></u>		<u><u>\$6,775.00</u></u>	

Task Code : FERC Review

Ho, Rocky	11/7/2001	0.9	\$450	\$405.00	Review FERC findings that the CDWR is responsible for the net short buying responsibilities and potential implications to confirmation of POR issues.
Ho, Rocky	11/8/2001	1.2	\$450	\$540.00	Review and analyze FERC's draft ruling on CDWR credit worthiness issues with the State Bond transaction and its impact to PG&E's headroom.
SubTotal: <i>Ho, Rocky</i>		<u>2.1</u>		<u>\$945.00</u>	
Reiss, Freddie	11/19/2001	2.3	\$595	\$1,368.50	Review Milbank memo and other FERC documents by debtor.
Reiss, Freddie	11/19/2001	1	\$595	\$595.00	Call w/counsel re: pending FERC filings.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Reiss, Freddie	11/27/2001	2.5	\$595	\$1,487.50	Read filings w/FERC & Milbank memo on bilateral agreement.
SubTotal: Reiss, Freddie		<u>5.8</u>		<u>\$3,451.00</u>	
Total: FERC Review		<u>7.9</u>		<u>\$4,396.00</u>	

Task Code : Financial Statement Modeling

Hamilton, Mike	11/6/2001	1	\$640	\$640.00	PwC analysis of capital structure of PG&E from 1996 forward.
SubTotal: Hamilton, Mike		<u>1</u>		<u>\$640.00</u>	
Lumsden, Tom	11/27/2001	0.2	\$595	\$119.00	Review email from A. Young re questions on financial statement models and updates.
SubTotal: Lumsden, Tom		<u>0.2</u>		<u>\$119.00</u>	
Neis, Margery	11/1/2001	0.6	\$325	\$195.00	Review debt/equity analysis relating to PG&E's capital structure since 1997.
Neis, Margery	11/2/2001	1	\$325	\$325.00	Make edits to cash flows from utility to parent spreadsheet summary.
SubTotal: Neis, Margery		<u>1.6</u>		<u>\$520.00</u>	
Sin, Theresa	11/1/2001	3.3	\$175	\$577.50	Research and modify capital structure model of PG&E Company
Sin, Theresa	11/20/2001	3.2	\$175	\$560.00	DCF analysis on PG&E's separate entities.
Sin, Theresa	11/20/2001	1.4	\$175	\$245.00	Review PG&E's 1999 GRC to find ROR and ROE for PG&E's separate entities.
Sin, Theresa	11/26/2001	0.8	\$175	\$140.00	QC and make changes to DCF analysis
SubTotal: Sin, Theresa		<u>8.7</u>		<u>\$1,522.50</u>	
Young, Allison	11/2/2001	1.6	\$375	\$600.00	Update analysis of debtor payments to PG&E Corp to include scenario analysis of capital structure if payments had not occurred.
Young, Allison	11/2/2001	1.8	\$375	\$675.00	Review and update calculation of projected PG&E PROACT account if they received the same deal as the SCE/CPUC deal.
Young, Allison	11/2/2001	1.1	\$375	\$412.50	Review and QC sources and uses of cash analysis prepared by Sr. Associate.
Young, Allison	11/2/2001	1.5	\$375	\$562.50	Finish analysis of PG&E Company's cash payments to PG&E Corp.
Young, Allison	11/5/2001	1.2	\$375	\$450.00	Review PC bond document for relevant information in analysis of cost of drawn LC backed loans.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	11/5/2001	3.5	\$375	\$1,312.50	Finish updating PROACT account analysis and email to debtor.
Young, Allison	11/5/2001	2.1	\$375	\$787.50	Update analysis of payments between debtor and its parent.
Young, Allison	11/5/2001	0.4	\$375	\$150.00	Review tax impact of utility payments to parent over prior 4 years.
Young, Allison	11/5/2001	0.6	\$375	\$225.00	Review and QC analysis on debtor-parent cash transfers.
Young, Allison	11/6/2001	2.7	\$375	\$1,012.50	Update LC backed bond cost analysis and email to OCC professionals.
Young, Allison	11/7/2001	0.7	\$375	\$262.50	Review interest rates used in PC bond analysis.
Young, Allison	11/7/2001	0.7	\$375	\$262.50	Discuss PC bond analysis with Saybrook and M. Neis.
Young, Allison	11/7/2001	0.4	\$375	\$150.00	Discuss PROACT account analysis with debtor.
Young, Allison	11/12/2001	1.7	\$375	\$637.50	Update PROACT account analysis.
Young, Allison	11/12/2001	1.6	\$375	\$600.00	Research information related to creditor inquiry on PROACT account.
Young, Allison	11/12/2001	0.7	\$375	\$262.50	Respond to questions on transfers between debtor and utility.
Young, Allison	11/13/2001	4.8	\$375	\$1,800.00	Update presentation to committee on CPUC/SCE settlement.
Young, Allison	11/14/2001	1.2	\$375	\$450.00	Update analysis on CPUC/SCE settlement.
Young, Allison	11/14/2001	1.6	\$375	\$600.00	Respond to creditor inquiry on SCE/CPUC settlement and application to PG&E.
Young, Allison	11/16/2001	0.9	\$375	\$337.50	Review PG&E's analysis of CPUC/SCE settlement.
Young, Allison	11/16/2001	1	\$375	\$375.00	Meeting with debtor to discuss CPUC/SCE settlement agreement and debtor's analysis of if a similar agreement would be feasible for PG&E.
Young, Allison	11/20/2001	1.4	\$375	\$525.00	Review debtor's analysis of CPUC/SCE settlement.
Young, Allison	11/21/2001	4.5	\$375	\$1,687.50	Review PG&E's analysis of SCE/CPUC settlement.
Young, Allison	11/26/2001	1	\$375	\$375.00	Meeting with debtor to discuss CPUC/SCE settlement terms
Young, Allison	11/26/2001	2.4	\$375	\$900.00	Review PG&E's analysis of CPUC/SCE settlement.
Young, Allison	11/27/2001	2.6	\$375	\$975.00	Review summary of PG&E's analysis of SCE/CPUC settlement.
Young, Allison	11/28/2001	3	\$375	\$1,125.00	Update projections and presentation on SCE/CPUC settlement and potential application to PG&E.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	11/29/2001	4.4	\$375	\$1,650.00	Expand analysis of SCE/CPUC settlement and its application to PG&E. Quantify credit criteria between SCE approach and PG&E's POR.
SubTotal: Young, Allison		51.1		\$19,162.50	
Total: Financial Statement Modelin		62.6		\$21,964.00	

Task Code : Financial Statements

Neis, Margery	11/1/2001	1	\$325	\$325.00	Research 10-Ks for information relating to PG&E's authorized capital structure from 1997 through 2000 and info. relating to why the utility repurchased stock.
Neis, Margery	11/30/2001	0.8	\$325	\$260.00	Review PG&E 8_k filing.
SubTotal: Neis, Margery		1.8		\$585.00	
Young, Allison	11/1/2001	1.1	\$375	\$412.50	Review historical capital structure of PG&E Company.
Young, Allison	11/1/2001	2.1	\$375	\$787.50	Review normalized debt levels for PG&E Company.
Young, Allison	11/1/2001	3.2	\$375	\$1,200.00	Review cash payments to PG&E Corp from PG&E company from 1997-2000.
Young, Allison	11/5/2001	1	\$375	\$375.00	Review Debtor's 1997 10k for information on the transfer of gas assets to the parent in 1997.
Young, Allison	11/6/2001	0.6	\$375	\$225.00	Review debtors public filings for details on gas asset transfers in 1997.
Young, Allison	11/15/2001	0.2	\$375	\$75.00	Review Debtor's 9/30/01 10Q.
Young, Allison	11/20/2001	0.4	\$375	\$150.00	Review PG&E's 9/30/01 10Q.
Young, Allison	11/20/2001	1.8	\$375	\$675.00	Continue review of 9/30/01 10Q.
Young, Allison	11/21/2001	0.5	\$375	\$187.50	Review PG&E's 9/30/01 10Q
SubTotal: Young, Allison		10.9		\$4,087.50	
Total: Financial Statements		12.7		\$4,672.50	

Task Code : General Committee Matters

Hamilton, Mike	11/6/2001	1.4	\$640	\$896.00	Conference call re various plan issues per C. Strand's notes message of 11/5/01.
Hamilton, Mike	11/13/2001	1.5	\$640	\$960.00	Calls w/P. Aronzon and C. Strand to report in on PG&E meeting (11/13/01) to discuss agenda for tomorrow's OCC meeting agenda.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Hamilton, Mike	11/14/2001	3.5	\$640	\$2,240.00	Attend OCC meeting with Committee and debtor; participated in presentations on the SCE/CPUC settlement and the PwC claims analysis.
Hamilton, Mike	11/19/2001	1	\$640	\$640.00	Conference call re: bilateral contract
Hamilton, Mike	11/28/2001	1	\$640	\$640.00	Call w/C. Strand to discuss treatment of converted LC banks and also to discuss deal that the LC banks have negotiated w/PG&E.
SubTotal: <i>Hamilton, Mike</i>		<u>8.4</u>		<u>\$5,376.00</u>	
Ho, Rocky	11/5/2001	0.5	\$450	\$225.00	Respond to emails and inquiries from committee members.
Ho, Rocky	11/5/2001	0.7	\$450	\$315.00	Review committee filed response to proposed formation of official government committee.
Ho, Rocky	11/6/2001	1.3	\$450	\$585.00	Prepare for committee teleconference to discuss open issues regarding POR/Disclosure Statement and the committee's response to other debtor motions.
Ho, Rocky	11/6/2001	1.3	\$450	\$585.00	Partial attendance of committee call to discuss cash flow analysis, open POR issues, SF government committee motions and others.
Ho, Rocky	11/8/2001	0.6	\$450	\$270.00	Respond to various emails and inquiries from committee members.
Ho, Rocky	11/12/2001	0.6	\$450	\$270.00	Review confidentiality agreement with debtor regarding the sharing of information (i.e., status of generator claims).
Ho, Rocky	11/12/2001	0.8	\$450	\$360.00	Prepare agenda issues for committee meeting on 11/14/01.
Ho, Rocky	11/13/2001	0.8	\$450	\$360.00	Finalize presentation matters for tomorrow's full committee meeting.
Ho, Rocky	11/14/2001	2.1	\$450	\$945.00	Committee meeting with the debtor's senior management team to provide status review on numerous matters including claims' issues, POR responses, legislative matters, various local power authority motions, etc.
Ho, Rocky	11/14/2001	2.2	\$450	\$990.00	Meeting with full committee to discuss various issues including SCE settlement report, claims status report, outstanding POR issues, draft OCC response to government committee matters, etc.
Ho, Rocky	11/26/2001	0.6	\$450	\$270.00	Respond to various email and inquiries from committee members.
SubTotal: <i>Ho, Rocky</i>		<u>11.5</u>		<u>\$5,175.00</u>	
Lumsden, Tom	11/6/2001	0.4	\$595	\$238.00	Telephone call with C.Strand re claims, interest rates, executory contracts, LC, bilateral and tax issues.
Lumsden, Tom	11/12/2001	0.3	\$595	\$178.50	Telephone P. Aronzon re coordinate meetings for week with PG&E.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Lumsden, Tom	11/13/2001	0.4	\$595	\$238.00	Telephone call with P.Aronzon re update on meeting with AA and agenda for Wednesday
Lumsden, Tom	11/13/2001	4	\$595	\$2,380.00	Participate in meeting at PG&E with Committee to review AA work on generator activity and claims
Lumsden, Tom	11/14/2001	0.3	\$595	\$178.50	Discuss meeting comments with P. Aronzon re generator claims
Lumsden, Tom	11/20/2001	0.3	\$595	\$178.50	Review emails from committee members re plan issue and questions on financial feasibility
Lumsden, Tom	11/21/2001	0.3	\$595	\$178.50	Review work tasks for Committee
SubTotal: Lumsden, Tom		<u>6</u>		<u>\$3,570.00</u>	
Reiss, Freddie	11/2/2001	1	\$595	\$595.00	Call w/counsel & committee chair.
Reiss, Freddie	11/9/2001	0.5	\$595	\$297.50	Call w/counsel for update & prep for committee meeting.
Reiss, Freddie	11/14/2001	2.5	\$595	\$1,487.50	Prepare w/counsel for creditors committee mtg including update re: claims.
Reiss, Freddie	11/14/2001	3.5	\$595	\$2,082.50	Creditors committee mtg.
Reiss, Freddie	11/19/2001	0.2	\$595	\$119.00	Conference call w/committee.
SubTotal: Reiss, Freddie		<u>7.7</u>		<u>\$4,581.50</u>	
Young, Allison	11/2/2001	0.4	\$375	\$150.00	Respond to creditor data request.
Young, Allison	11/6/2001	1.1	\$375	\$412.50	Partial participation in OCC conference call. On hand to discuss SCE/CPUC settlement issues.
Young, Allison	11/6/2001	0.4	\$375	\$150.00	Assist creditor with data request.
Young, Allison	11/7/2001	0.5	\$375	\$187.50	Assist creditor with data request.
SubTotal: Young, Allison		<u>2.4</u>		<u>\$900.00</u>	
Total: General Committee Matters		<u><u>36</u></u>		<u><u>\$19,602.50</u></u>	

Task Code : Legislative Review

Reiss, Freddie	11/9/2001	1.5	\$595	\$892.50	Review memo's & analysis relations to Prop F&I.
Reiss, Freddie	11/12/2001	0.2	\$595	\$119.00	Follow-up on Proposition's F & I.
SubTotal: Reiss, Freddie		<u>1.7</u>		<u>\$1,011.50</u>	
Total: Legislative Review		<u><u>1.7</u></u>		<u><u>\$1,011.50</u></u>	

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
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Task Code :	Plan of Reorganization/Negotiations				
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Hamilton, Mike	11/18/2001	3	\$640	\$1,920.00	Begin review of revised Plan of Reorganization and Disclosure Statement.
Hamilton, Mike	11/19/2001	2	\$640	\$1,280.00	Complete review of black lined POR and Disclosure stmt.
Hamilton, Mike	11/25/2001	0.2	\$640	\$128.00	Review responses to D. Behenna on his plan questions.
Hamilton, Mike	11/25/2001	0.4	\$640	\$256.00	Review MTWM memo on the Plan confirmation process to obtain the injunctive and declaratory relief sought in the Plan with respect to preemption of certain agencies, laws, statutes, and rules affecting the Plan's separation of PG&E's business units and the
Hamilton, Mike	11/28/2001	2	\$640	\$1,280.00	Review latest black line of POR and disclosure statement
SubTotal:	<i>Hamilton, Mike</i>	<u>7.6</u>		<u>\$4,864.00</u>	
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Ho, Rocky	11/2/2001	1.4	\$450	\$630.00	Review status of bilateral arrangements between Genco and Disco.
Ho, Rocky	11/7/2001	1.1	\$450	\$495.00	Review credit worthiness issues related to the draft Disclosure Statement.
Ho, Rocky	11/15/2001	2.6	\$450	\$1,170.00	Review and analyze latest black line version of the POR and Disclosure Statement from the debtor and Weil.
Ho, Rocky	11/15/2001	1.8	\$450	\$810.00	Review and analyze first draft of proposed bilateral contracts between genco and disco.
Ho, Rocky	11/19/2001	1.1	\$450	\$495.00	Review regulatory filing requirements - bilateral contracts, asset transfer, etc. - to assess issues related to the confirmation process of the POR.
Ho, Rocky	11/26/2001	1.4	\$450	\$630.00	Review and analyze committee issues with the proposed bilateral contract between genco and disco.
Ho, Rocky	11/26/2001	0.8	\$450	\$360.00	Review and analyze summary on the analysis and recommendations regarding dispute over appropriate procedural framework required to determine preemptive relief sought in the PG&E plan.
Ho, Rocky	11/27/2001	1.1	\$450	\$495.00	Review latest release of the revised POR from the debtor.
Ho, Rocky	11/29/2001	0.9	\$450	\$405.00	Review and analyze terms of the Floating Rate Notes and Indentures.
Ho, Rocky	11/30/2001	1	\$450	\$450.00	Review and analyze draft of the POR.
SubTotal:	<i>Ho, Rocky</i>	<u>13.2</u>		<u>\$5,940.00</u>	

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Lumsden, Tom	11/6/2001	0.3	\$595	\$178.50	Telephone call with P. Aronzon and B. Krakauer re City of SF motion and impact on Plan.
Lumsden, Tom	11/6/2001	2.5	\$595	\$1,487.50	Participate in conference call of Committee on Plan issues and City of SF motion and reply.
Lumsden, Tom	11/7/2001	0.2	\$595	\$119.00	Telephone call with B. Krakauer re PG&E response to our questions on plan issues.
Lumsden, Tom	11/7/2001	0.3	\$595	\$178.50	Telephone call with P.Aronzon re PG&E reply to committee plan issues.
Lumsden, Tom	11/16/2001	0.3	\$595	\$178.50	Review plan changes and schedule.
Lumsden, Tom	11/19/2001	0.4	\$595	\$238.00	Review email on PG&E plan issues from creditors committee members
Lumsden, Tom	11/19/2001	0.3	\$595	\$178.50	Telephone call with C. Strand re LC bank issues in plan
Lumsden, Tom	11/21/2001	1.4	\$595	\$833.00	Review disclosure statement for summary of issues for Committee
Lumsden, Tom	11/27/2001	0.7	\$595	\$416.50	Review emails and notes on blackline of changes to Disclosure Statement and Plan
SubTotal: Lumsden, Tom		6.4		\$3,808.00	
Neis, Margery	11/18/2001	1	\$325	\$325.00	Review bilateral contract between DisCo and GenCo.
Neis, Margery	11/26/2001	0.8	\$325	\$260.00	Review legal documents on agreements to share info on the disclosure on the plan.
Neis, Margery	11/27/2001	1	\$325	\$325.00	Review legal documents on objections to plan and adversary proceedings.
SubTotal: Neis, Margery		2.8		\$910.00	
Reiss, Freddie	11/2/2001	0.5	\$595	\$297.50	Review PwC declaration re: economic interest.
Reiss, Freddie	11/5/2001	0.5	\$595	\$297.50	Call w/counsel re: plan modification & amendment issues.
Reiss, Freddie	11/28/2001	0.5	\$595	\$297.50	Conference call w/counsel re: objections to disclosure statement.
Reiss, Freddie	11/28/2001	3	\$595	\$1,785.00	Read PoR
SubTotal: Reiss, Freddie		4.5		\$2,677.50	
Young, Allison	11/15/2001	2.1	\$375	\$787.50	Review revised draft disclosure statement
Young, Allison	11/15/2001	0.7	\$375	\$262.50	Review terms of bi-lateral agreement.
Young, Allison	11/16/2001	0.3	\$375	\$112.50	Review bi-lateral agreement.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	11/19/2001	5	\$375	\$1,875.00	Review terms of bi-lateral agreement and check calculations/terms to PoR projections.
Young, Allison	11/19/2001	1.3	\$375	\$487.50	Review OCC counsel's summary of bilateral contract terms.
Young, Allison	11/19/2001	0.8	\$375	\$300.00	Continue to review Genco bilateral agreement terms and potential impact on GenCo's projections.
Young, Allison	11/21/2001	0.3	\$375	\$112.50	Review emails on bilateral agreement terms and feedback from other committee members.
Young, Allison	11/26/2001	2.9	\$375	\$1,087.50	Review bi-lateral agreement terms and construct profoma cash flows of agreement.
SubTotal: Young, Allison		13.4		\$5,025.00	
Total: Plan of Reorganization/Nego		47.9		\$23,224.50	

Task Code : Subcommittee Matters

Hamilton, Mike	11/14/2001	0.5	\$640	\$320.00	Review material including OCC draft response to motion for the appointment of a government creditors' committee.
SubTotal: Hamilton, Mike		0.5		\$320.00	
Ho, Rocky	11/2/2001	0.8	\$450	\$360.00	Review various motions including debtor's professionals re: applications for allowance and fees for the period September 1 through September 30, 2001.
Ho, Rocky	11/5/2001	1.3	\$450	\$585.00	Subcommittee call to discuss various litigation and business operations issues (i.e., Sempra settlement, San Francisco gov't committee motion, others).
Ho, Rocky	11/5/2001	1.2	\$450	\$540.00	Prepare for litigation subcommittee committee call - review proposed Sempra settlement issues.
Ho, Rocky	11/16/2001	0.5	\$450	\$225.00	Review and comment on 11/16/01 draft of the committee's proposed response to the appointment of a government creditors committee.
SubTotal: Ho, Rocky		3.8		\$1,710.00	
Lumsden, Tom	11/5/2001	1	\$595	\$595.00	Participate in litigation subcommittee call on Sempra settlement.
Lumsden, Tom	11/19/2001	0.5	\$595	\$297.50	Participate in Litigation subcommittee call
SubTotal: Lumsden, Tom		1.5		\$892.50	
Reiss, Freddie	11/14/2001	2	\$595	\$1,190.00	Review various memos from counsel & draft response to San Francisco committee request.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Reiss, Freddie	11/15/2001	1	\$595	\$595.00	Review final draft re: committee opposition to government committee.
Reiss, Freddie	11/16/2001	1.5	\$595	\$892.50	Review draft & committee comments on government committee.
SubTotal: Reiss, Freddie		<u>4.5</u>		<u>\$2,677.50</u>	
Waingortin, Ed	11/29/2001	0.5	\$375	\$187.50	Follow-up on review of other professional fee apps.
SubTotal: Waingortin, Ed		<u>0.5</u>		<u>\$187.50</u>	
Young, Allison	11/15/2001	1.9	\$375	\$712.50	Respond to creditor's data request.
Young, Allison	11/16/2001	5.4	\$375	\$2,025.00	Respond to creditor's questions on PG&E's solvency and its asset base.
Young, Allison	11/19/2001	0.4	\$375	\$150.00	Conference call on bilateral contract terms.
Young, Allison	11/20/2001	2.3	\$375	\$862.50	Respond to OCC member inquiries on case.
Young, Allison	11/20/2001	0.9	\$375	\$337.50	Discuss financial issues of POR with creditor committee member.
Young, Allison	11/21/2001	0.3	\$375	\$112.50	Coordinate response to creditor committee member request.
Young, Allison	11/27/2001	2.9	\$375	\$1,087.50	Prepare presentation on DisCo's operations for banks with drawn LC from PC bonds.
Young, Allison	11/28/2001	1.4	\$375	\$525.00	Update Disco analysis for banks with drawn LCs.
Young, Allison	11/28/2001	0.4	\$375	\$150.00	Discussion with Clara Strand re: LC backed PC bond treatment.
Young, Allison	11/30/2001	1.9	\$375	\$712.50	Prepare presentation on PG&E's analysis of CPUC/SCE settlement.
Young, Allison	11/30/2001	3.3	\$375	\$1,237.50	Update presentation on CPUC/SCE settlement analysis for additional SCE disclosure on the agreement.
SubTotal: Young, Allison		<u>21.1</u>		<u>\$7,912.50</u>	
Total: Subcommittee Matters		<u><u>31.9</u></u>		<u><u>\$13,700.00</u></u>	

Task Code : Tax Review

Chen, Yitze	11/13/2001	3.9	\$325	\$1,267.50	Research bankruptcy-related costs-INDOPCO affect.
Chen, Yitze	11/14/2001	1.4	\$325	\$455.00	Research restructuring costs and tax treatment.
Chen, Yitze	11/15/2001	4.7	\$325	\$1,527.50	Research internal spin-offs/potential gain on ELA vs. elimination of ELA and review changes to Tax Consequence Summary memo.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Chen, Yitze	11/15/2001	0.7	\$325	\$227.50	Discuss re: tax consequence summary.
Chen, Yitze	11/27/2001	1	\$325	\$325.00	Research debt modification rules re. Converting line of credit to tax-exempt bonds.
Chen, Yitze	11/29/2001	3.1	\$325	\$1,007.50	Research debt modification rules re. Converting line of credit to tax-exempt bonds.
SubTotal: Chen, Yitze		<u>14.8</u>		<u>\$4,810.00</u>	
Lu, Jennifer	11/1/2001	1.2	\$400	\$480.00	Review/analyze various recent PLRs issued re: tax consequences to creditors in spin-offs
Lu, Jennifer	11/2/2001	0.8	\$400	\$320.00	Discussion re: PG&E issues; def of securities, timing of interest deduction, restructuring costs
Lu, Jennifer	11/13/2001	1.2	\$400	\$480.00	Review a recent tax article with an analysis of capital expenses vs. deductible expenses in bankruptcy reorgs and apply to PG&E restructuring case.
Lu, Jennifer	11/14/2001	2.8	\$400	\$1,120.00	Discussions, research and revisions to summary outline of tax consequences of reorg plan
Lu, Jennifer	11/15/2001	2.1	\$400	\$840.00	Continue research and revise outline of tax conseqs on reorg, including research for latest IRS position on recog of ELA upon internal reorg as in PG&E's plan and analysis of such authorities
Lu, Jennifer	11/15/2001	2.4	\$400	\$960.00	Continue research and revise outline of tax conseqs on reorg, including research for latest IRS position on recog of ELA upon internal reorg as in PG&E's plan and analysis of such authorities research and analysis
Lu, Jennifer	11/27/2001	0.7	\$400	\$280.00	Discussions about the meeting with PG&E representatives tomorrow about the ruling request and coordinate PwC personnel for the meeting.
Lu, Jennifer	11/28/2001	1.7	\$400	\$680.00	Meeting at PG&E to discuss IRS ruling request related issues
Lu, Jennifer	11/28/2001	1.3	\$400	\$520.00	Prepare summary of meeting with PG&E today on pending IRS filing.
Lu, Jennifer	11/28/2001	1.5	\$400	\$600.00	Discuss potential tax issues relating to re-issuance of PC bonds in exchange for LOC held by the banks
Lu, Jennifer	11/29/2001	3.5	\$400	\$1,400.00	Completed summary of ruling request from meeting w/PG&E representatives on 12/28/01.
Lu, Jennifer	11/29/2001	0.8	\$400	\$320.00	Research/discussions re: tax treatment to exchange of tax exempt bond for taxable debt.
SubTotal: Lu, Jennifer		<u>20</u>		<u>\$8,000.00</u>	
Pellervo, Pat	11/2/2001	0.5	\$595	\$297.50	Discuss tax issues re security classification, deductibility of interest and expenses.
Pellervo, Pat	11/14/2001	1.7	\$595	\$1,011.50	Review tax summary

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Pellervo, Pat	11/19/2001	0.2	\$595	\$119.00	Discuss tax ruling status w/S. Arnold
Pellervo, Pat	11/27/2001	0.7	\$595	\$416.50	Coordinate tax meeting
Pellervo, Pat	11/28/2001	1.5	\$595	\$892.50	Meeting to discuss IRS ruling issues.
Pellervo, Pat	11/28/2001	0.3	\$595	\$178.50	Review PC bonds re-issuance and tax implications
Pellervo, Pat	11/29/2001	0.3	\$595	\$178.50	Discuss bond/note exchange tax issues
Pellervo, Pat	11/29/2001	0.4	\$595	\$238.00	Reviewing draft memo re tax meeting at PG&E.
SubTotal: Pellervo, Pat		5.6		\$3,332.00	
Young, Allison	11/2/2001	1.3	\$375	\$487.50	Review deferred tax consequences of Rate-Reduction Bonds.
Young, Allison	11/5/2001	0.5	\$375	\$187.50	Review documentation on tax impact of Plan of Reorganization.
Young, Allison	11/14/2001	0.4	\$375	\$150.00	Review tax issues of POR. Coordinate follow-up meeting with PG&E's tax personnel on IRS filing.
Young, Allison	11/28/2001	0.6	\$375	\$225.00	Review of tax issues on LC backed PC bonds.
Young, Allison	11/28/2001	1.5	\$375	\$562.50	Tax meeting with debtor on planned IRS filing re: POR.
SubTotal: Young, Allison		4.3		\$1,612.50	
Total: Tax Review		44.7		\$17,754.50	
Total Project :		654.05		\$249,385.75	

Exhibit 2-2

Pacific Gas and Electric***Detail of Expenses******For the Period November 01, 2001 Through November 30, 2001***

<i>Name</i>	<i>Date</i>	<i>Category</i>	<i>Amount</i>	<i>Description</i>
Hamilton, Mike	11/12/2001	Business Meals & Entertainment	\$12.25	Dinner while out of town
Hamilton, Mike	11/12/2001	Sundry	\$4.00	Tips at hotel
Hamilton, Mike	11/12/2001	Transportation	\$37.00	Cab - SFO to hotel
Hamilton, Mike	11/12/2001	Transportation	\$1,554.68	Roundtrip airfare - JFK to SFO to Newark
Hamilton, Mike	11/12/2001	Transportation	\$47.43	Cab - office to JFK Airport
Hamilton, Mike	11/13/2001	Business Meals & Entertainment	\$6.00	Breakfast while out of town
Hamilton, Mike	11/13/2001	Business Meals & Entertainment	\$50.00	Dinner while out of town.
Hamilton, Mike	11/13/2001	Transportation	\$5.00	Cab - hotel to office
Hamilton, Mike	11/14/2001	Business Meals & Entertainment	\$78.64	Dinner while out of town, including A. Fallon OCC committee member
Hamilton, Mike	11/14/2001	Business Meals & Entertainment	\$6.00	Breakfast while out of town
Hamilton, Mike	11/15/2001	Business Meals & Entertainment	\$6.00	Breakfast while out of town
Hamilton, Mike	11/15/2001	Lodging	\$802.60	Hotel in San Francisco
Hamilton, Mike	11/15/2001	Transportation	\$37.00	Cab - office to SFO
Hamilton, Mike	11/15/2001	Transportation	\$47.00	Cab - Newark Airport to apartment
Lumsden, Tom	11/14/2001	Business Meals & Entertainment	\$507.42	Catered lunch for committee meeting.
Neis, Margery	11/5/2001	Sundry	\$6.00	Cell phone charges
Neis, Margery	11/15/2001	Transportation	\$10.00	Cab fare from CPUC hearings to PwC office
Neis, Margery	11/19/2001	Transportation	\$11.00	Cab fare to CPUC evidentiary hearing
Reiss, Freddie	10/14/2001	Transportation	\$40.00	SF - taxi from airport to PwC office
Reiss, Freddie	10/14/2001	Transportation	\$158.79	UA #7062950966 - LAX/SFO/LAX
Reiss, Freddie	10/15/2001	Sundry	\$53.12	Parking @Airport
Reiss, Freddie	10/15/2001	Transportation	\$40.00	SF - taxi from PwC office to airport
Reiss, Freddie	10/25/2001	Transportation	\$84.55	Travel service fee #0167059561365 - LAX/SFO/LAX on 10/29/01
Reiss, Freddie	11/14/2001	Transportation	\$13.80	Mileage to/from LAX (40 @ .345)
			<u>\$3,618.28</u>	

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF SAN FRANCISCO

I am employed in the County of San Francisco, State of California. I am over the age of 18 and not a party to the within action; my business address is 199 Fremont Street, 8th Floor, San Francisco, California.

On December 21, 2001, I served on the parties listed on the attached Service List, the foregoing document(s) described as:

PRICEWATERHOUSECOOPERS COVER SHEET APPLICATION FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR NOVEMBER 01, 2001 TO NOVEMBER 30, 2001

X by placing the original X a true copy thereof enclosed in sealed envelopes addressed as stated on the attached service list:

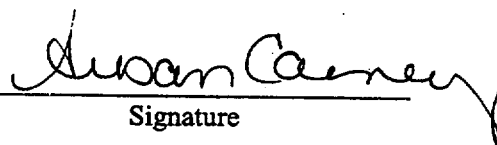
(BY FEDERAL EXPRESS OVERNIGHT DELIVERY)

X Following ordinary business practices at the San Francisco office of PricewaterhouseCoopers LLP, I placed the sealed envelope(s) for collection and mailing with Federal Express on that same day. I am readily familiar with the firm's practice for collection and processing of correspondence for mailing. Under that practice, such correspondence would be deposited with Federal Express on that same day, with postage thereon fully prepaid at San Francisco, California, in the ordinary course of business.

 (FEDERAL) I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on December 21, 2001 San Francisco, California.

Susan Carney
Type or Print Name


Signature

Proof of Service by Federal Express

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On December 21, 2001, I served on the parties listed on the attached Service List, the foregoing document(s) without exhibits described as:

PRICEWATERHOUSECOOPERS COVER SHEET APPLICATION FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR NOVEMBER 01, 2001 TO NOVEMBER 30, 2001

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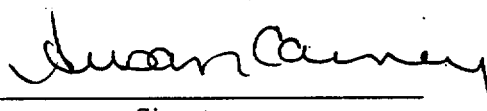
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