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50-275/323

4 Independent Auditor, Accountant,
5 Tax Advisor and Consultant to
6 Debtor and Debtor in Possession
7 Pacific Gas and Electric Company

8
9 UNITED STATES BANKRUPTCY COURT
10 NORTHERN DISTRICT OF CALIFORNIA
11 SAN FRANCISCO DIVISION

11 In re
12 PACIFIC GAS AND ELECTRIC
13 COMPANY, a California Corporation,
14 Debtor.
15 Federal I.D. No. 94-0742640

No. 01-30923 DM
Chapter 11 Case
DELOITTE & TOUCHE LLP'S COVER SHEET APPLICATION FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION (FOR SERVICES RENDERED FROM SEPTEMBER 1, 2002, TO SEPTEMBER 30, 2002)

[No Hearing Scheduled]

19 Deloitte & Touche LLP (the "Firm") submits this Cover Sheet Application for Allowance
20 and Payment of Interim Compensation ("Application") for services provided during the period
21 from September 1, 2002, to September 30, 2002 ("Application Period"). In support of the
22 Application, the Firm respectfully represents as follows:

23 1. The Firm is Independent Auditor, Accountant, Tax Advisor, and Consultant to Debtor
24 Pacific Gas & Electric Company ("Debtor"). On July 10, 2001, the Firm's retention in this
25 capacity was approved *nunc pro tunc*, effective April 6, 2001. On April 11, 2002, the Firm's
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1 employment to audit financial statements being prepared for four entities that would succeed to
 2 Debtor's business assets upon confirmation of Debtor's proposed reorganization plan
 3 ("Supplemental Services") was approved *nunc pro tunc*, effective October 1, 2001. By this
 4 Application, the Firm is applying to the Court for allowance and payment of interim
 5 compensation for services rendered during the Application Period.

6 2. The Firm billed \$130,353.50 in hourly fees ("Hourly Fees"), representing 416.6 hours
 7 expended, during the Application Period.¹ These Hourly Fees are shown as follows:

8	9	10	11
Period	Hourly Fees	Total	
9/1/02 to 9/30/02	\$130,353.50	\$130,353.50 ²	

11 The Firm is not seeking any expense reimbursement for the Application Period.

12 3. The Firm seeks payment of a total of \$110,800.47 at this time. This is 85 % of the
 13 Hourly Fees for services rendered from September 1, 2002, through September 30,
 14 2002.³

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

17	18	19	20
Application Period	Amount Applied For	Description	Amount Paid
First (4/7/01 to 2/28/02)	\$62,333.90 ⁴	\$62,263.50 in hourly fees and \$70.40 in expenses, less \$22,346.50, which was withdrawn from the Firm's request in its June	\$39,987.40 ⁵

21 ¹ During the Application Period, the Firm also provided services in connection with its audit of
 22 Debtor's consolidated financial statements and review of interim financial information for the 2002 fiscal
 23 year ("Base Fee Audit"). (The July 10, 2001, order approving the Firm's employment authorized Debtor
 24 to pay a "base fee" to Deloitte upon receipt of monthly invoices from the Firm for Base Fee Audit
 25 services.) No amounts have yet been billed or received for Base Fee Audit services for fiscal year 2002.

26 ² In addition to fees for Supplemental Services, the amount requested includes \$2,002.00 for time
 27 expended in preparing fee applications and \$27,517.50 in fees for performing "agreed-upon procedures"
 28 relating to Debtor's compliance with a December 8, 1997, Transition Property Servicing Agreement.

³ Payment of this amount would result in a "holdback" of \$19,553.03.

		25, 2002, reply to the United State's Trustee's objection to the Firm's First Interim Application	
Second (10/1/01 to 3/31/02) ⁶	1,643,315.50	\$1,643,315.50 in hourly fees, less \$4,500 disallowed by the court at the July 2, 2002, hearing on the Firm's First Interim Application	\$1,638,815.50
Third (4/1/02 to 4/30/02)	\$232,523.00	85% of \$232,523 in hourly fees	\$197,644.55
Fourth (5/1/02 to 5/31/02)	\$147,016.50	85% of \$147,016.50 in hourly fees	\$124,964.03
Fifth (6/1/02 to 6/30/02)	\$115,006.00	85% of \$115,006 in hourly fees	\$97,755.10
Sixth (7/1/02 to 7/31/02)	\$128,834.50	85% of \$128,834.50 in hourly fees	\$109,509.33
Seventh (8/1/02 to 8/31/02)	\$156,475.00	85% of \$156,475 in hourly fees	\$133,003.75

The Firm has also received \$855,000 as the Firm's base fee for auditing and reporting on Debtor's consolidated financial statements and reviewing interim financial information for the 2001 fiscal year ("Base Audit Fee"). Including the 2001 Base Audit Fee, the total paid to the Firm to date is \$3,196,679.66.

5. To date, the Firm is owed as follows (excluding amounts owed pursuant to this Application):

(Footnote Continued from Previous Page.)

⁴ The relevant cover sheet application requested a total of \$62,573.90 in fees and costs, but the Firm later reduced the amount requested to \$62,333.90 due to a \$240 error in the initial billing.

⁵ Debtor initially paid the Firm \$54,331.45 on account of its first cover sheet application, but the \$240 and \$22,346.50 reductions, discussed above, were later netted against other amounts owing to the Firm, reducing the amount paid for the first application period to \$39,987.40.

⁶ The Application Periods for the Firm's first two "cover sheet" applications overlapped because the Firm did not seek compensation for any of the Supplemental Services until after the court's April 11, 2002, "nunc pro tunc" order specifically authorizing that work.

Application Period	Amount	Description
Third (4/1/02 to 4/30/02)	\$34,878.45	15% holdback of fees requested by the Firm's third "cover sheet" application filed May 29, 2002
Fourth (5/1/02 to 5/31/02)	\$22,052.47	15% holdback of fees requested by the Firm's fourth "cover sheet" application filed June 27, 2002
Fifth (6/1/02 to 6/30/02)	\$17,250.90	15% holdback of fees requested by the Firm's fifth "cover sheet" application filed July 23, 2002 and amended on August 5, 2002
Sixth (7/1/02 to 7/31/02)	\$19,325.17	15% holdback of fees requested by the Firm's sixth "cover sheet" application filed August 22, 2002
Seventh (8/1/02 to 8/31/02)	\$23,471.25	15% of holdback of fees requested by the Firm's seventh "cover sheet" application filed September 27, 2002
Total Owed to the Firm to Date	\$116,978.24 ⁷	

6. Attached as Exhibits 1 and 2, respectively, to the copies of this Application served on counsel for the Official Committee of Unsecured Creditors, counsel for Debtor, and the Office of the United States Trustee are (i) a list of the names and hourly billing rates of each professional who performed services for which compensation is sought by this Application and (ii) detailed time statements for the Application Period that comply with all Northern District of California Bankruptcy Local Rules and Compensation Guidelines and the Guidelines of the Office of the United States Trustee.

⁷ The \$116,978.24 does not include any fees for the Firm's 2002 audit of Debtor's consolidated financial statements and review of interim financial information. No fees have as yet been billed for these services.

1 7. The Firm has served a copy of this Application on each person shown on the Special
2 Notice List for this case. (Only the parties referred to in paragraph 6 received Exhibits 1 and 2;
3 the copies served on other parties did not include the exhibits.)

4 8. Pursuant to this Court's Second Amended Order Establishing Interim Fee Application
5 and Expense Reimbursement Procedure, filed on March 18, 2002, the Debtor will be authorized
6 to make the payment requested herein without further hearing or order unless an objection to this
7 Application is filed with the court by the Debtor, the Committee, or the United States Trustee and
8 served by the fifteenth day of the month following the service of this Application. If such an
9 objection is filed, Debtor will be authorized to pay the amounts, if any, not subject to the
10 objection. The Firm is informed and believes that this Application was mailed to all persons
11 shown on the Special Notice List by first class mail, postage prepaid, on October 31, 2002.


12 9. The interim compensation sought by this Application is on account and not final. At
13 the conclusion of this case, the Firm will seek fees and reimbursement of expenses incurred for
14 the totality of its employment in this case. Any interim fees or reimbursement of expenses
15 approved by the court and received by the Firm (along with any retainer paid to the Firm) will be
16 credited against such final fees and expenses as may be allowed by the court.

17 10. The Firm represents and warrants that its billing practices comply with all Northern
18 District of California Bankruptcy Local Rules and Compensation Guidelines and the Guidelines
19 of the Office of the United States Trustee. Neither the Firm nor any member of the Firm has any
20 agreement or understanding of any kind or nature to divide, pay over or share any portion of the
21 fees or expenses awarded to the Firm with any other person or entity other than members and/or
22 associates of the Firm.

23 **WHEREFORE**, the Firm respectfully requests that Debtor pay compensation to the Firm
24 as requested herein pursuant to and in accordance with the terms of the Second Amended Order
25 Establishing Interim Fee Application and Expense Reimbursement Procedure.

1 Dated: October 31, 2002

DELOITTE & TOUCHE LLP

2
3 By 
4 Mark A. Edmunds, Partner
5 Independent Auditor, Accountant, Tax
6 Advisor and Consultant to Debtor Pacific
7 Gas and Electric Company
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PROOF OF SERVICE

I am over the age of 18, and I am employed at the offices of Deloitte & Touche LLP, located at 50 Fremont Street, San Francisco, California.

On October 31, 2002, I served the foregoing **DELOITTE & TOUCHE LLP'S COVER SHEET APPLICATION FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION (FOR SERVICES RENDERED FROM SEPTEMBER 1, 2002, TO SEPTEMBER 30, 2002)** by (1) depositing true and correct copies thereof in the United States Mail at San Francisco, California, in sealed envelopes with first class postage thereon fully prepaid, addressed to each party shown on the attached list and (2) by sending true and correct copies via United Parcel Service, for overnight delivery, with charges fully prepaid, to each of the following three addressees⁶:

James L. Lopes
Howard, Rice, Nemerovski, Canady, Falk & Rabkin
Three Embarcadero Center, 7th Floor
San Francisco, CA 94111
[Counsel for Pacific Gas and Electric Company]

Stephen Johnson
Office of the U.S. Trustee
250 Montgomery Street, Suite 1000
San Francisco, CA 94104-3401
[United States Trustee]

Robert J. Moore
Paul S. Aronzon
Milbank, Tweed, Hadley & McCloy LLP
601 South Figueroa Street
Los Angeles, CA 90017
[Counsel for Official Committee of Unsecured Creditors]

I declare under penalty of perjury under the laws of the State of California and the United States of America that the foregoing is true and correct.

Dated: October 31, 2002.



Karl Contreras

10-31-02

⁶ Only the copies served on the Office of the United States Trustee, counsel for debtor Pacific Gas and Electric Company, and counsel for the official committee of unsecured creditors included Exhibits 1 and 2; the copies served on other parties did not include the exhibits.

DELOITTE & TOUCHE LLP
EXHIBIT 1

<u>Employee</u>	<u>Rate</u>
Greg Seelagy	525
Tim Van Oppen	600
David Kral	450
Frank Balestreri	390
Eric Techel	340
David Coffman	220
Miriam Chiappetta	260
Jeff Wilhelm	270
Valerie Manasan	270

**DELOITTE & TOUCHE LLP
SUMMARY OF FEES
EXHIBIT 2**

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>		<u>85% Subsequent to 7/31/2001</u>	<u>Holdback on 85%</u>
Greg Seelagy	19.7	525	10,342.50	85%	8,791.13	
Tim Van Oppen	1.4	600	840.00	85%	714.00	
David Kral	26.7	450	12,015.00	85%	10,212.75	
Frank Balestreri	24.5	390	9,555.00	85%	8,121.75	
Eric Techel	105.3	340	35,802.00	85%	30,431.70	
David Coffman	20.6	220	4,532.00	85%	3,852.20	
Miriam Chiappetta	170.1	260	44,226.00	85%	37,592.10	
Valerie Manasan	24.7	270	6,669.00	85%	5,668.65	
Jeff Wilhelm	23.6	270	6,372.00	85%	5,416.20	
 Total hours and fees	 <u>416.6</u>		 <u>\$ 130,353.50</u>		 <u>\$ 110,800.48</u>	 <u>\$ 110,800.48</u>
 Holdback					 <u>\$ 19,553.03</u>	 <u>\$ 19,553.03</u>

Successor Company Audits
Professional Hours for MIRIAM CHIAPPETTA

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/3/2002	17	\$ 260.00	\$ 442.00	Audit Services - Reporting	Prepare summarization of reconciliation items to provide to PG&E
9/3/2002	04	\$ 260.00	\$ 104.00	Audit Services - Reporting	Calls from PG&E on reconciliations
9/3/2002	24	\$ 260.00	\$ 624.00	Audit Services - Reporting	Update reconciliation summary document for all years
9/3/2002	08	\$ 260.00	\$ 156.00	Audit Services - Other Liabilities - L/T	Review status of unamortized debt expense with PG&E for reallocation to DISCO
9/3/2002	24	\$ 260.00	\$ 624.00	Audit Services - Reporting	1999 - 2000 Analytic - DISCO
9/3/2002	07	\$ 260.00	\$ 182.00	Audit Services - Other Liabilities - L/T	Changes to WP 6003 for reclassification adjustments to move potential disallowance to DISCO
9/3/2002	08	\$ 260.00	\$ 208.00	Audit Services - Other Liabilities - L/T	Changes to WP 6003 for reclassification adjustments to move potential disallowance from ETRANS
9/4/2002	43	\$ 260.00	\$ 1,118.00	Audit Services - Reporting	1999 - 2000 Balance Sheet Analytic - DISCO
9/4/2002	17	\$ 260.00	\$ 442.00	Audit Services - Reporting	1999 - 2000 Balance Sheet Analytic - ETRANS
9/5/2002	10	\$ 260.00	\$ 260.00	Audit Services - Reporting	Meeting with PG&E Por Team regarding open items to be adjusted and adjustments made to date
9/5/2002	08	\$ 260.00	\$ 158.00	Audit Services - Reporting	Preparation for meeting with PG&E
9/5/2002	13	\$ 260.00	\$ 338.00	Audit Services - Reporting	1999 - 2000 Balance Sheet Analytic - ETRANS
9/5/2002	28	\$ 260.00	\$ 728.00	Audit Services - Reporting	1999 - 2000 Balance Sheet Analytic - GTRANS
9/5/2002	27	\$ 260.00	\$ 702.00	Audit Services - Reporting	1999 - 2000 Balance Sheet Analytic - GENCO
9/8/2002	08	\$ 260.00	\$ 208.00	Audit Services - Cost of Energy	Modify workpapers for resolution of fuel oil and natural gas classification, send updates to ET
9/8/2002	21	\$ 260.00	\$ 546.00	Audit Services - Supervision & Review	Supervision and review of work performed by W Robnson
9/8/2002	14	\$ 260.00	\$ 364.00	Audit Services - Reporting	Update status lists for resolution of items reached in meeting with POR team
9/7/2002	16	\$ 260.00	\$ 416.00	Audit Services - Other Liabilities - L/T	Changes to 6325 1 based on open review notes and meeting with PG&E
9/7/2002	27	\$ 260.00	\$ 702.00	Audit Services - Cost of Energy	Work on cost of energy - DISCO and fuel oil and natural gas classification per meeting (all years)
9/9/2002	04	\$ 260.00	\$ 104.00	Audit Services - Reporting	Calls to/from PG&E POR team to discuss new schedules needed and timing of receipt of updates
9/9/2002	06	\$ 260.00	\$ 156.00	Audit Services - Supervision & Review	Answer questions and update E Techel; discuss I/s footnotes for all entries
9/9/2002	23	\$ 260.00	\$ 598.00	Audit Services - Reporting	Review first draft of F/S notes for ETrans
9/9/2002	52	\$ 260.00	\$ 1,352.00	Audit Services - Reporting	Review first draft of F/S notes for Genco
9/10/2002	07	\$ 260.00	\$ 182.00	Audit Services - Supervision & Review	Update meeting and determine scheduling with E Techel
9/10/2002	14	\$ 260.00	\$ 364.00	Audit Services - Reporting	Review first draft of F/S notes for ETrans
9/10/2002	37	\$ 260.00	\$ 962.00	Audit Services - Reporting	Review first draft of F/S notes for GTrans
9/10/2002	13	\$ 260.00	\$ 338.00	Audit Services - Reporting	Complete review of first draft of F/S notes for GTrans
9/11/2002	16	\$ 260.00	\$ 416.00	Audit Services - Utility Revenues	Meet with POR separation team regarding revenue adjustments
9/11/2002	04	\$ 260.00	\$ 104.00	Audit Services - Utility Revenues	Work on documentation of results of meeting regarding revenue adjustments - 2000
9/11/2002	43	\$ 260.00	\$ 1,118.00	Audit Services - Reporting	Review first draft of F/S notes for ETrans
9/11/2002	08	\$ 260.00	\$ 208.00	Audit Services - Supervision & Review	Status update with E Techel
9/11/2002	06	\$ 260.00	\$ 156.00	Audit Services - Utility Revenues	Work on documentation of results of meeting regarding revenue adjustments - 1999
9/11/2002	07	\$ 260.00	\$ 182.00	Audit Services - Utility Revenues	Work on documentation of results of meeting regarding revenue adjustments - 2000
9/11/2002	93	\$ 260.00	\$ 780.00	Audit Services - Utility Revenues	Work on documentation of results of meeting regarding revenue adjustments - 2001
9/12/2002	04	\$ 260.00	\$ 104.00	Audit Services - Regulatory Accounts	Assist B Robinson with testing items in balancing accounts
9/12/2002	10	\$ 260.00	\$ 260.00	Audit Services - PP&E	Meeting with capital accounting re 1999 property adjustments
9/12/2002	05	\$ 260.00	\$ 130.00	Audit Services - PP&E	Pick up and review second updated property schedule with capital accounting
9/12/2002	25	\$ 260.00	\$ 650.00	Audit Services - Supervision & Review	Prepare workpaper package for partner review, including clear notes and print WPs
9/12/2002	13	\$ 260.00	\$ 338.00	Audit Services - Utility Revenues	Continue updates to documentation for 2000 revenue adjustments
9/12/2002	17	\$ 260.00	\$ 442.00	Audit Services - Utility Revenues	Research classification between ETrans and Gen of the PPA settlement through CO43 reports
9/12/2002	03	\$ 260.00	\$ 78.00	Audit Services - Utility Revenues	Discussions with PG&E POR team regarding PPA settlement adjustments
9/12/2002	07	\$ 260.00	\$ 182.00	Audit Services - Utility Revenues	Review memorandums and documentation on PPA settlement accounts, discuss with PG&E POR team
9/12/2002	18	\$ 260.00	\$ 468.00	Audit Services - Cost of Energy	Work on PPA settlement with POR separation team and discuss breakout and resolution
9/12/2002	14	\$ 260.00	\$ 364.00	Audit Services - Cost of Energy	Meet with corporate accounting to obtain schedules of PPA settlement for 2000 and 2001
9/13/2002	08	\$ 260.00	\$ 208.00	Audit Services - Regulatory Accounts	Assist B Robinson with balancing account questions
9/13/2002	07	\$ 260.00	\$ 182.00	Audit Services - Reporting	Complete preparing package of workpapers for Partner
9/13/2002	12	\$ 260.00	\$ 312.00	Audit Services - PP&E	Meet with D Coffman and Capital accounting regarding
9/13/2002	22	\$ 260.00	\$ 572.00	Audit Services - PP&E	Discuss 1999 property adjustments with D Coffman for transtion and finalization
9/13/2002	05	\$ 260.00	\$ 130.00	Audit Services - PP&E	Obtain and review updated property schedule with Capital Accounting
9/13/2002	07	\$ 260.00	\$ 182.00	Audit Services - Regulatory Accounts	Meet with POR Team on Issue Papers received by the audit team
9/13/2002	14	\$ 260.00	\$ 364.00	Audit Services - Cost of Energy	Obtain and print journal entries for the PPA Settlement account
9/13/2002	17	\$ 260.00	\$ 442.00	Audit Services - Cost of Energy	Meet with POR Separation Team and Corporate Accounting regarding PPA Settlement
9/13/2002	14	\$ 260.00	\$ 364.00	Audit Services - Cost of Energy	Meet with POR Separation Team regarding PPA Settlement adjustments to depm
9/15/2002	24	\$ 260.00	\$ 624.00	Audit Services - PP&E	1999 PP&E reconciliation between Capital Accounting, D&T calculations and POR Sep Team
9/15/2002	37	\$ 260.00	\$ 962.00	Audit Services - PP&E	PP&E reconciliation between Capital Accounting, D&T calculations and POR Sep Team
9/17/2002	19	\$ 260.00	\$ 494.00	Audit Services - Regulatory Assets	Update open items lists for current items
9/17/2002	14	\$ 260.00	\$ 364.00	Audit Services - PP&E	Meet with Capital Accounting regarding property adjustments - 1999
9/17/2002	24	\$ 260.00	\$ 624.00	Audit Services - PP&E	Update property workpapers for agreed upon adjustments
9/17/2002	08	\$ 260.00	\$ 208.00	Audit Services - Utility Revenues	Discussions with POR team regarding revenue adjustments for PPA Settlement
9/17/2002	04	\$ 260.00	\$ 104.00	Audit Services - Utility Revenues	Review memorandum on the WAPA/San Luis Pumping project obtained from capital accounting
9/17/2002	06	\$ 260.00	\$ 156.00	Audit Services - PP&E	Discuss property adjustments with E Techel
9/17/2002	08	\$ 260.00	\$ 208.00	Audit Services - Utility Revenues	Review open items in balancing accounts/reg assets, discuss with POR separation team
9/18/2002	32	\$ 260.00	\$ 832.00	Audit Services - PP&E	Prepare property manual workpapers to support 1999 adjustments
9/18/2002	17	\$ 260.00	\$ 442.00	Audit Services - PP&E	Work on clearing partner notes in property workpapers
9/18/2002	24	\$ 260.00	\$ 624.00	Audit Services - Utility Revenues	Discussions and work with POR team on PPA settlement issue
9/18/2002	09	\$ 260.00	\$ 234.00	Audit Services - Utility Revenues	Provide schedules requested by POR team
9/18/2002	06	\$ 260.00	\$ 156.00	Audit Services - PP&E	Obtain, print and review final schedules provided by capital accounting for all years
9/19/2002	12	\$ 260.00	\$ 312.00	Audit Services - Reporting	Meeting with POR Separation team to discuss time, open issues, support/logistics for reporting
9/19/2002	08	\$ 260.00	\$ 208.00	Audit Services - Reporting	Preparation for POR Separation team meeting
9/19/2002	16	\$ 260.00	\$ 416.00	Audit Services - Operating and Maintenance	Document search for GRC support as requested by POR team
9/19/2002	28	\$ 260.00	\$ 728.00	Audit Services - Utility Revenues	Work on preparations for timeline and update E Techel on status property resolution etc
9/19/2002	09	\$ 260.00	\$ 234.00	Audit Services - Utility Revenues	Discussion with POR Separation team of the PPA Settlement adjustments
9/20/2002	11	\$ 260.00	\$ 286.00	Audit Services - Reporting	Meeting with G Seelagy, E Techel & D Kral on status, open issues and completion timeline
9/20/2002	04	\$ 260.00	\$ 104.00	Audit Services - Operating and Maintenance	Document search for GRC support as requested by POR team
9/20/2002	24	\$ 260.00	\$ 624.00	Audit Services - Operating and Maintenance	Research history of GRC differences
9/20/2002	12	\$ 260.00	\$ 312.00	Audit Services - Supervision and review	Schedule planning with E Techel, finalize schedule request and prepare e-mail
9/20/2002	07	\$ 260.00	\$ 182.00	Audit Services - Utility Revenues	Calls to Corporate Accounting related to the CCSF contract and related technical memorandums

9/20/2002	11	\$ 260.00	\$ 288.00	Audit Services - Utility Revenues	Meet with Corporate accounting and work on the 2000 CCSF adjustment
9/20/2002	27	\$ 260.00	\$ 702.00	Audit Services - Utility Revenues	Obtain and read the CCSF contract
9/23/2002	04	\$ 260.00	\$ 104.00	Audit Services - Reporting	Calls to/from J Wilhelm re balancing accounts
9/23/2002	17	\$ 260.00	\$ 442.00	Audit Services - Regulatory Assets	Review open items in balancing accounts reg assets
9/23/2002	34	\$ 260.00	\$ 834.00	Audit Services - Reporting	Review MD&A for ETrans
9/23/2002	08	\$ 260.00	\$ 208.00	Audit Services - Utility Revenues	Work on updates to revenue workpapers per the new reconciliation schedules received from POR Separation team
9/24/2002	90	\$ 260.00	\$ 2,340.00	Audit Services - Reporting	Attendance at underwriters meeting and discussion of accounting issues
9/24/2002	07	\$ 260.00	\$ 182.00	Audit Services - Reporting	Follow up on messages and open items from POR team
9/25/2002	08	\$ 260.00	\$ 208.00	Audit Services - Regulatory Assets	Meeting with POR team regarding balancing accounts
9/25/2002	04	\$ 260.00	\$ 104.00	Audit Services - Regulatory Assets	Discussions of balancing account status with J Wilhelm
9/25/2002	17	\$ 260.00	\$ 442.00	Audit Services - Reporting	Consideration of and research on reporting precision level
9/25/2002	06	\$ 260.00	\$ 206.00	Audit Services - Operating and Maintenance	Work on GRC factor update with POR separation team
9/25/2002	16	\$ 260.00	\$ 416.00	Audit Services - Reporting	Research and draft initial audit opinion for ETrans
9/25/2002	05	\$ 260.00	\$ 130.00	Audit Services - Utility Revenues	Discussions with POR team regarding gross vs net revenue reporting
9/25/2002	18	\$ 260.00	\$ 468.00	Audit Services - Utility Revenues	Research on gross vs net revenue reporting - ETRANS
9/25/2002	17	\$ 260.00	\$ 442.00	Audit Services - Reporting	Review MD&A for ETrans in light of gross vs net revenue reporting
9/26/2002	08	\$ 260.00	\$ 208.00	Audit Services - Regulatory Assets	Review journal entries for balancing accounts and reg assets - DISCO
9/26/2002	17	\$ 260.00	\$ 442.00	Audit Services - Operating and Maintenance	Close notes in operating expenses based on new GRC information - 1999
9/26/2002	19	\$ 260.00	\$ 494.00	Audit Services - Operating and Maintenance	Close notes in operating expenses based on new GRC information - 2000
9/26/2002	17	\$ 260.00	\$ 442.00	Audit Services - Operating and Maintenance	Close notes in operating expenses based on new GRC information - 2001
9/26/2002	16	\$ 260.00	\$ 416.00	Audit Services - Supervision and review	Provide E Techel with status update, discuss issues (CCSF, reporting precision, balancing acct)
9/26/2002	07	\$ 260.00	\$ 182.00	Audit Services - Regulatory Assets	Review journal entries for balancing accounts and reg assets - GTRANS
9/27/2002	27	\$ 260.00	\$ 702.00	Audit Services - Reporting	Research opinion for non-LLC entities
9/27/2002	12	\$ 260.00	\$ 312.00	Audit Services - Reporting	Notes from D Kral and work on updated opinion - ETrans, review changes with E Techel
9/27/2002	24	\$ 260.00	\$ 624.00	Audit Services - Reporting	Research and draft opinion for ETrans - LLC
9/27/2002	08	\$ 260.00	\$ 208.00	Audit Services - Reporting	Draft opinion for GTrans
9/27/2002	06	\$ 260.00	\$ 156.00	Audit Services - Reporting	Draft opinion for GTrans - LLC
9/27/2002	06	\$ 260.00	\$ 156.00	Audit Services - Reporting	Draft opinion for Genco
9/27/2002	06	\$ 260.00	\$ 156.00	Audit Services - Reporting	Draft opinion for Genco - LLC
9/30/2002	04	\$ 260.00	\$ 104.00	Audit Services - Reporting	Prepare for meeting with POR Separation team regarding footnotes
9/30/2002	12	\$ 260.00	\$ 312.00	Audit Services - Reporting	Meeting with POR Separation team regarding footnotes
9/30/2002	14	\$ 260.00	\$ 364.00	Audit Services - Utility Revenues	Work on updates to revenue workpapers per the new reconciliation schedules received from POR Separation team on 9/25/02
9/30/2002	03	\$ 260.00	\$ 78.00	Audit Services - Utility Revenues	Review question from G Seelagy on net vs gross revenues and commence researching
9/30/2002	05	\$ 260.00	\$ 130.00	Audit Services - Utility Revenues	Research net vs gross and call POR separation team
9/30/2002	17	\$ 260.00	\$ 442.00	Audit Services - Utility Revenues	Research treatment of TD debits, discuss with POR separation team and D&T management
9/30/2002	32	\$ 260.00	\$ 832.00	Audit Services - Reporting	Review ETrans MD&A
	<u>170</u>	<u>\$ 1</u>	<u>\$ 44,226</u>		

Successor Company Audits
Professional Hours for David Coffman

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/3/2002	0.8	\$ 220.00	\$ 176.00	Audit Services - Meetings with PG&E	Check in with PG&E Capital Accounting re: status of property adjustments to keep high on Capital Accounting Radar
9/4/2002	0.9	\$ 220.00	\$ 198.00	Audit Services - Meetings with PG&E	Check in with PG&E Capital Accounting re: status of property adjustments to keep high on Capital Accounting Radar
9/5/2002	0.8	\$ 220.00	\$ 176.00	Audit Services - Meetings with PG&E	Check in with PG&E Capital Accounting re: status of property adjustments to keep high on Capital Accounting Radar
9/8/2002	1.0	\$ 220.00	\$ 220.00	Audit Services - Meetings with PG&E	Check in with PG&E Capital Accounting re: status of property adjustments to keep high on Capital Accounting Radar
9/8/2002	1.1	\$ 220.00	\$ 242.00	Audit Services - PP&E Electric	Review 1999 Plant database file
9/9/2002	2.1	\$ 220.00	\$ 462.00	Audit Services - Meetings with PG&E	Discuss 1999 plant database with Capital accounting
9/10/2002	2.3	\$ 220.00	\$ 506.00	Audit Services - PP&E Electric	Review 1999 reserve database file
9/11/2002	1.5	\$ 220.00	\$ 330.00	Audit Services - Meetings with PG&E	Discuss 1999 reserve database with Capital accounting and relating adjustments
9/12/2002	2.0	\$ 220.00	\$ 440.00	Audit Services - Meetings with PG&E	Discuss Capital Accounting's 1999 Plant and reserve reconciliation with capital accounting
9/13/2002	1.4	\$ 220.00	\$ 308.00	Audit Services - Internal Meeting	Discuss updated PG&E open items with D&T
9/13/2002	4.4	\$ 220.00	\$ 968.00	Audit Services - PP&E Electric	Research differences from D&T plant adjustments to Capital accounting reconciliation
9/13/2002	2.3	\$ 220.00	\$ 506.00	Audit Services - Meetings with PG&E	Discuss D&T proposed 1999 PP&E adjustments with Capital Accounting
	<u>20.6</u>		<u>\$ 4,532.00</u>		

Successor Company Audits
Professional Hours for DAVID KRAL

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/18/2002	1.8	\$ 450.00	\$ 810.00	Audit Services - Supervision and Review	Review of workplan regarding registration statements.
9/19/2002	2.2	\$ 450.00	\$ 990.00	Audit Services - Technical Research	Research related to registration statement disclosure.
9/20/2002	3.3	\$ 450.00	\$ 1,485.00	Audit Services - Technical Research	Research related to registration statement disclosure
9/23/2002	2.5	\$ 450.00	\$ 1,125.00	Audit Services - Registration Statements	Review of draft MD&A and footnotes in preparation for meeting with PG&E, underwriters counsel and PG&E counsel.
9/24/2002	9.2	\$ 450.00	\$ 4,140.00	Audit Services - Meeting with PG&E	Meeting with PG&E management, underwriters counsel and PG&E counsel regarding POR and registration statements.
9/25/2002	2.5	\$ 450.00	\$ 1,125.00	Audit Services - Registration Statements	Review of draft footnotes
9/25/2002	1.0	\$ 450.00	\$ 450.00	Audit Services - Registration Statements	Review of draft footnotes
9/27/2002	2.5	\$ 450.00	\$ 1,125.00	Audit Services - Registration Statements	Review of draft footnotes and financial statements
9/30/2002	1.7	\$ 450.00	\$ 765.00	Audit Services - Registration Statements	Review of draft footnotes and financial statements.
	<u>26.7</u>		<u>\$ 12,015.00</u>		

Successor Company Audits

Professional Hours for Greg Seelagy

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/3/2002	1.2	\$ 525.00	\$ 630.00	Audit Services - Budget & Review	Review of Internal billing runs, invoices, budgets
9/9/2002	2.7	\$ 525.00	\$ 1,417.50	Audit Services - Meetings with PG&E	Meeting and meeting prep. with PG&E consultants and E Techel, D&T re Genco revenue presentation
9/9/2002	1.8	\$ 525.00	\$ 945.00	Audit Services - Supervision & Review	Review of working papers - Revenues
9/10/2002	1.3	\$ 525.00	\$ 682.50	Audit Services - Supervision & Review	Review of working papers - Revenues
9/20/2002	0.4	\$ 525.00	\$ 210.00	Audit Services - Meetings with PG&E	w/ PG&E re: audits of carve out entities
9/20/2002	3.3	\$ 525.00	\$ 1,732.50	Audit Services - Supervision & Review	Review of working papers - Balance Sheet
9/30/2002	1.3	\$ 525.00	\$ 682.50	Audit Services - Meetings with PG&E	w/ PG&E re Technical Discussion on GEN revenue presentation
9/30/2002	1.4	\$ 525.00	\$ 735.00	Audit Services - Technical Research	Audit status update with E. Techel / M. Chiappetta and research re GEN revenues
	<u>13.4</u>		<u>\$ 7,035.00</u>		

Successor Company Audits
Professional Hours for Eric Techel

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/2/2002	2.1	\$ 340.00	\$ 714.00	Audit Services - Supervision & Review	Update on open items and issues summarization
9/2/2002	1.4	\$ 340.00	\$ 476.00	Audit Services - Reporting Checklists	Reviewed SEC checklists
9/2/2002	0.8	\$ 340.00	\$ 272.00	Audit Services - Gas Utility Revenue	Update and review of section
9/2/2002	1.5	\$ 340.00	\$ 510.00	Audit Services - Reporting Checklists	Reviewed SEC checklists
9/2/2002	1.3	\$ 340.00	\$ 442.00	Audit Services - A/P - Related Parties	Documentation of assets
9/2/2002	1.8	\$ 340.00	\$ 612.00	Audit Services - Cost of Gas	Update and review of section
9/2/2002	1.9	\$ 340.00	\$ 646.00	Audit Services - Operating & Maintenance	Bad debt expense review
9/2/2002	1.2	\$ 340.00	\$ 408.00	Audit Services - Supervision & Review	Discussions w/ M Chappetta & D Coffman - Balance Sheet Analytics
9/2/2002	1.9	\$ 340.00	\$ 646.00	Audit Services - Reporting Checklists	Reviewed current accounting pronouncements
9/2/2002	0.9	\$ 340.00	\$ 306.00	Audit Services - Supervision & Review	Discussions w/ M Chappetta - Adjustments and open items
9/2/2002	0.9	\$ 340.00	\$ 306.00	Audit Services - Budget & Review	Discussions w/ M Chappetta & D Coffman - Footnotes for Components
9/2/2002	0.9	\$ 340.00	\$ 306.00	Audit Services - Budget & Review	Review of monthly budget run
9/2/2002	2.2	\$ 340.00	\$ 748.00	Audit Services - Meetings with PG&E	Meeting and prep w/ G. Soutney & PG&E - revenue presentation
9/2/2002	1.3	\$ 340.00	\$ 442.00	Preparation of Fee Application	Update of monthly reconciliation template
9/2/2002	1.3	\$ 340.00	\$ 442.00	Audit Services - Supervision & Review	Discussions w/ M Chappetta & D Coffman - Footnotes for Components
9/2/2002	1.6	\$ 340.00	\$ 544.00	Audit Services - Supervision & Review	Update and review of section
9/2/2002	1.6	\$ 340.00	\$ 544.00	Audit Services - Reporting Accounts	Update on open items and issues
9/2/2002	1.0	\$ 340.00	\$ 340.00	Audit Services - Regulatory Accounts	Primary draft of Genco rep letter
9/2/2002	1.4	\$ 340.00	\$ 476.00	Audit Services - Supervision & Review	Update and review of section
9/2/2002	2.6	\$ 340.00	\$ 884.00	Audit Services - Balancing Accounts	Preparation and review of Summary Memo
9/2/2002	2.4	\$ 340.00	\$ 816.00	Audit Services - Reporting Checklists	Update on open items and issues summarization
9/2/2002	2.1	\$ 340.00	\$ 714.00	Audit Services - Summary Memo	Review of reconciliation
9/2/2002	1.3	\$ 340.00	\$ 442.00	Audit Services - Supervision & Review	Follow up on deferred tax open items
9/2/2002	1.7	\$ 340.00	\$ 578.00	Audit Services - Cost of Electric Energy	Staff scheduling for October
9/2/2002	0.8	\$ 340.00	\$ 272.00	Audit Services - P&E	Discussions w/ M Chappetta - Regulatory Assets and P&E
9/2/2002	2.1	\$ 340.00	\$ 714.00	Audit Services - Deferred JT (Curt & LT)	Review of methodology and section
9/2/2002	2.7	\$ 340.00	\$ 918.00	Audit Services - Budget & Review	Review of open items in section
9/2/2002	1.4	\$ 340.00	\$ 476.00	Audit Services - Budget & Review	Review of open terms in section
9/2/2002	1.6	\$ 340.00	\$ 544.00	Audit Services - Supervision & Review	Discussions w/ M Chappetta - property resolution
9/2/2002	0.9	\$ 340.00	\$ 306.00	Audit Services - Supervision & Review	Updated depreciation expense listing
9/2/2002	2.5	\$ 340.00	\$ 850.00	Audit Services - Short-Term & LT Borrowings	Review of Genco MDA
9/2/2002	1.6	\$ 340.00	\$ 544.00	Audit Services - Other Liabilities - LT	Meeting w/ PG&E re Revenue Presentation
9/2/2002	1.1	\$ 340.00	\$ 374.00	Audit Services - Interest Expense	Projected activities to completion of project
9/2/2002	2.2	\$ 340.00	\$ 748.00	Audit Services - Supervision & Review	Discussions w/ M Chappetta - schedule request and CCFP contract
9/2/2002	1.1	\$ 340.00	\$ 374.00	Audit Services - P&E	Update and review of section
9/2/2002	2.3	\$ 340.00	\$ 782.00	Audit Services - Depr. Amort, Decomm.	Review of ETRAs MDA
9/2/2002	1.7	\$ 340.00	\$ 578.00	Audit Services - Footnotes	Review of GTRAs MDA
9/2/2002	1.2	\$ 340.00	\$ 408.00	Audit Services - Footnotes	Discussions w/ M Chappetta - understanding of underwriters meeting
9/2/2002	1.1	\$ 340.00	\$ 374.00	Audit Services - Meetings with PG&E	EITP 98-19, 00-10, and 01-14
9/2/2002	2.9	\$ 340.00	\$ 986.00	Audit Services - Budget & Review	Follow up for staff scheduling for October
9/2/2002	1.4	\$ 340.00	\$ 476.00	Audit Services - Supervision & Review	Update on open items and issues in operating expenses
9/2/2002	2.1	\$ 340.00	\$ 714.00	Audit Services - Utility Revenues	Review of Genco & Disco footnotes
9/2/2002	1.2	\$ 340.00	\$ 408.00	Audit Services - Footnotes	Recorded impact of AIG factors
9/2/2002	1.2	\$ 340.00	\$ 408.00	Audit Services - Footnotes	Application of energy trading issues
9/2/2002	0.6	\$ 340.00	\$ 204.00	Audit Services - Supervision & Review	Discussions w/ M Chappetta - options
9/2/2002	2.3	\$ 340.00	\$ 782.00	Audit Services - Technical Research	Review of updated workpapers
9/2/2002	0.8	\$ 340.00	\$ 272.00	Audit Services - Budget & Review	Review of ETRAs & GTRAs footnotes
9/2/2002	1.2	\$ 340.00	\$ 408.00	Audit Services - Supervision & Review	Review and update of options
9/2/2002	4.3	\$ 340.00	\$ 1,462.00	Audit Services - Footnotes	Discussions w/ M Chappetta - MDA and footnotes
9/2/2002	0.5	\$ 340.00	\$ 170.00	Audit Services - GRC	Updated for new figures
9/2/2002	2.3	\$ 340.00	\$ 782.00	Audit Services - ETRAs Revenue	
9/2/2002	1.0	\$ 340.00	\$ 340.00	Audit Services - Supervision & Review	
9/2/2002	1.4	\$ 340.00	\$ 476.00	Audit Services - Regulatory Accounts	
9/2/2002	3.2	\$ 340.00	\$ 1,088.00	Audit Services - Footnotes	
9/2/2002	2.0	\$ 340.00	\$ 680.00	Audit Services - Reporting	
9/2/2002	0.8	\$ 340.00	\$ 272.00	Audit Services - Supervision & Review	
9/2/2002	1.5	\$ 340.00	\$ 510.00	Audit Services - GRC	
	95.4		\$ 32,438.00		

Successor Company Audits

Professional Hours for JEFF WILHELM

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/23/2002	2.9	\$ 270.00	\$ 783.00	Audit Services - Regulatory Accounts	Open Issues 2000, 2001 Regulatory Accounts - Disco
9/24/2002	2.5	\$ 270.00	\$ 675.00	Audit Services - Regulatory Accounts	Open Issues 2000, 2001 Regulatory Accounts - Disco
9/25/2002	2.1	\$ 270.00	\$ 567.00	Audit Services - Regulatory Accounts	Open Issues 2000, 2001 Regulatory Accounts - Disco
9/27/2002	2.1	\$ 270.00	\$ 567.00	Audit Services - Regulatory Accounts	Open Issues 2000, 2001 Regulatory Accounts - Disco
	<u>9.6</u>		<u>\$ 2,592.00</u>		

Transition Property Agreed Upon Procedures
Professional Hours for FRANK BALESTRETTI

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/10/2002	0.3	\$ 390.00	\$ 117.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding procedures to be performed and timing
9/10/2002	2.2	\$ 390.00	\$ 858.00	Agreed Upon Procedures - Transition Property	Review of prior year files and preliminary drafting of engagement letter and procedures to be performed
9/12/2002	1.2	\$ 390.00	\$ 468.00	Agreed Upon Procedures - Transition Property	Discussion with V. Manassis of procedures to be performed
9/12/2002	0.8	\$ 390.00	\$ 312.00	Agreed Upon Procedures - Transition Property	Preparation for and call to PG&E Finance Dept. representatives to communicate information needed to begin procedures
9/16/2002	1.9	\$ 390.00	\$ 741.00	Agreed Upon Procedures - Transition Property	Drafting of preliminary Agreed Upon Procedures Report
9/16/2002	0.4	\$ 390.00	\$ 156.00	Agreed Upon Procedures - Transition Property	Discussion with G. Seelagy regarding procedures to be performed and review of engagement letter draft
9/16/2002	0.4	\$ 390.00	\$ 156.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives as to status of procedures
9/16/2002	0.3	\$ 390.00	\$ 117.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding procedures to get Specified Parties to agree to procedures
9/17/2002	0.4	\$ 390.00	\$ 156.00	Agreed Upon Procedures - Transition Property	Discussion of status of procedures with PG&E Finance Dept. representatives
9/17/2002	0.3	\$ 390.00	\$ 117.00	Agreed Upon Procedures - Transition Property	Discussion with T. van Oppen, concurring reviewer, about the procedures to be performed
9/17/2002	0.7	\$ 390.00	\$ 273.00	Agreed Upon Procedures - Transition Property	Drafting of preliminary management representation letter
9/17/2002	1.2	\$ 390.00	\$ 468.00	Agreed Upon Procedures - Transition Property	Review of procedures performed
9/17/2002	0.4	\$ 390.00	\$ 156.00	Agreed Upon Procedures - Transition Property	Discussions with PG&E Finance Dept. representatives as to status of procedures
9/18/2002	0.9	\$ 390.00	\$ 351.00	Agreed Upon Procedures - Transition Property	Revisions to Agreed Upon Procedures Report based upon review of procedures performed
9/18/2002	0.3	\$ 390.00	\$ 117.00	Agreed Upon Procedures - Transition Property	Discussions with PG&E Finance Dept. representatives as to status of procedures
9/18/2002	0.3	\$ 390.00	\$ 117.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives as to information needed to ensure that the Specified Parties agreed to the procedures
9/18/2002	1.1	\$ 390.00	\$ 429.00	Agreed Upon Procedures - Transition Property	Review of preliminary draft of the Agreed Upon Procedures Report
9/18/2002	0.5	\$ 390.00	\$ 195.00	Agreed Upon Procedures - Transition Property	Revisions to Agreed Upon Procedures engagement letter and modifications to the report draft
9/18/2002	0.5	\$ 390.00	\$ 195.00	Agreed Upon Procedures - Transition Property	Discussions with J. Wilhelm and E. Techeval as to remaining open items
9/18/2002	0.4	\$ 390.00	\$ 156.00	Agreed Upon Procedures - Transition Property	Discussions with PG&E Finance Dept. representatives as to status of getting the engagement letter signed
9/19/2002	1.2	\$ 390.00	\$ 468.00	Agreed Upon Procedures - Transition Property	Revisions to Agreed Upon Procedures engagement letter and modifications to the report draft
9/19/2002	0.5	\$ 390.00	\$ 195.00	Agreed Upon Procedures - Transition Property	Drafting of emails to PG&E Finance Dept. representatives with updated copies of the Agreed Upon Procedures Report and the management representation letter for their review
9/19/2002	0.9	\$ 390.00	\$ 351.00	Agreed Upon Procedures - Transition Property	Updates to the Agreed Upon Procedures Report and the Management representation letter
9/19/2002	3.4	\$ 390.00	\$ 1,326.00	Agreed Upon Procedures - Transition Property	Review of procedures performed
9/23/2002	0.3	\$ 390.00	\$ 117.00	Agreed Upon Procedures - Transition Property	Discussions with PG&E Finance Dept. representatives regarding issues related to the engagement letter
9/20/2002	0.7	\$ 390.00	\$ 273.00	Agreed Upon Procedures - Transition Property	Discussions with F. Techeval regarding issues with the engagement letter
9/30/2002	0.4	\$ 390.00	\$ 156.00	Agreed Upon Procedures - Transition Property	Discussions with PG&E Finance Dept. representatives as to status of the sign off from the Specified parties
9/30/2002	1.3	\$ 390.00	\$ 507.00	Agreed Upon Procedures - Transition Property	Final review of the Agreed Upon Procedures report, incorporating comments from PG&E and the D&T concurring review
9/30/2002	0.2	\$ 390.00	\$ 78.00	Agreed Upon Procedures - Transition Property	Preparation of transmittal letter to include with reports
9/30/2002	0.4	\$ 390.00	\$ 156.00	Agreed Upon Procedures - Transition Property	Final revision to the management representation letter
9/30/2002	0.4	\$ 390.00	\$ 156.00	Agreed Upon Procedures - Transition Property	Drafting of emails to PG&E Finance Dept. representatives with updated copies of the Agreed Upon Procedures Report and the management representation letter for their final review
9/30/2002	0.3	\$ 390.00	\$ 117.00	Agreed Upon Procedures - Transition Property	Final conversation with PG&E Finance Dept. representatives to review PG&E comments to the report and management representation letter prior to issuance
	<u>24.5</u>		<u>\$ 8,655.00</u>		

Transition Property Agreed Upon Procedures
Professional Hours for VALERIE MANASAN

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/11/2002	1.2	\$ 270.00	\$ 324.00	Agreed Upon Procedures - Transition Property	Discussion with F. Balestreri of procedures to be performed
9/11/2002	1.2	\$ 270.00	\$ 324.00	Agreed Upon Procedures - Transition Property	Review of prior year files and preliminary drafting of engagement letter and procedures to be performed
9/11/2002	5.8	\$ 270.00	\$ 1,512.00	Agreed Upon Procedures - Transition Property	Performed Agreed Upon Procedures
9/12/2002	7.2	\$ 270.00	\$ 1,944.00	Agreed Upon Procedures - Transition Property	Performed Agreed Upon Procedures
9/12/2002	0.4	\$ 270.00	\$ 108.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding status of FTA reports
9/12/2002	0.4	\$ 270.00	\$ 108.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding 12/2001 Electric Advice Letter
9/13/2002	1.2	\$ 270.00	\$ 324.00	Agreed Upon Procedures - Transition Property	Revision of preliminary Agreed Upon Procedures Report
9/13/2002	1.2	\$ 270.00	\$ 324.00	Agreed Upon Procedures - Transition Property	Revision of preliminary engagement letter
9/13/2002	1.7	\$ 270.00	\$ 459.00	Agreed Upon Procedures - Transition Property	Preparation of Agreed Upon Procedures binder
9/13/2002	0.7	\$ 270.00	\$ 189.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding status of procedures
9/13/2002	0.5	\$ 270.00	\$ 135.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding 3rd Party Agreement memo
9/13/2002	0.5	\$ 270.00	\$ 135.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding 3rd Party Agreement memo
9/13/2002	0.4	\$ 270.00	\$ 108.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding status of procedures
9/13/2002	0.8	\$ 270.00	\$ 216.00	Agreed Upon Procedures - Transition Property	Discussion with F. Balestreri regarding status of procedures
9/13/2002	0.4	\$ 270.00	\$ 108.00	Agreed Upon Procedures - Transition Property	Discussion with J. Wilhelm regarding status of procedures
9/16/2002	0.3	\$ 270.00	\$ 81.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives as to status of procedures
9/16/2002	0.3	\$ 270.00	\$ 81.00	Agreed Upon Procedures - Transition Property	Discussion with PG&E Finance Dept. representatives regarding status of procedures
9/16/2002	0.4	\$ 270.00	\$ 108.00	Agreed Upon Procedures - Transition Property	Discussion of status of procedures with PG&E Finance Dept. representatives
9/16/2002	0.3	\$ 270.00	\$ 81.00	Agreed Upon Procedures - Transition Property	Discussion with F. Balestreri regarding status of procedures
	<u>24.7</u>		<u>\$ 6,669.00</u>		

Transition Property Agreed Upon Procedures
Professional Hours for Greg Seelagy

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/26/2002	1.3	\$ 525.00	\$ 682.50	Agreed Upon Procedures - Transition Property	Review of Representation and Engagement Letters
9/27/2002	2.2	\$ 525.00	\$ 1,155.00	Agreed Upon Procedures - Transition Property	Review of procedures performed
9/30/2002	2.8	\$ 525.00	\$ 1,470.00	Agreed Upon Procedures - Transition Property	Review of Report
	<u>6.3</u>		<u>\$ 3,307.50</u>		

Transition Property Agreed Upon Procedures
Professional Hours for ERIC TECHEL

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/18/2002	0.5	\$ 340.00	\$ 170.00	Agreed Upon Procedures - Transition Property	Discussions with F Balestreri & Jeff Wilhelm re: status
9/20/2002	0.7	\$ 340.00	\$ 238.00	Agreed Upon Procedures - Transition Property	Discussions with F Balestreri re: engagement letter
9/20/2002	0.8	\$ 340.00	\$ 272.00	Agreed Upon Procedures - Transition Property	Preparation of concurring review materials
9/26/2002	0.6	\$ 340.00	\$ 204.00	Agreed Upon Procedures - Transition Property	Including concurring review comments in report
9/26/2002	1.7	\$ 340.00	\$ 578.00	Agreed Upon Procedures - Transition Property	Updating engagement letter and researching issues
9/27/2002	2.2	\$ 340.00	\$ 748.00	Agreed Upon Procedures - Transition Property	Including client comments in report and discussions with N Geroso
9/27/2002	1.3	\$ 340.00	\$ 442.00	Agreed Upon Procedures - Transition Property	Updating management rep letter
9/30/2002	2.1	\$ 340.00	\$ 714.00	Agreed Upon Procedures - Transition Property	Issuance of report and administrative items
	<u>9.9</u>		<u>\$ 3,366.00</u>		

Transition Property Agreed Upon Procedures
Professional Hours for TIM VAN OPPEN

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/17/2002	0.3	\$ 600.00	\$ 180.00	Agreed Upon Procedures - Transition Property	Discussion with F Balestreri, about the procedures to be performed
9/17/2002	0.5	\$ 600.00	\$ 300.00	Agreed Upon Procedures - Transition Property	Review of agreed upon procedures letter
9/23/2002	0.6	\$ 600.00	\$ 360.00	Agreed Upon Procedures - Transition Property	Concurring review of report
	<u>1.4</u>		<u>\$ 840.00</u>		

Transition Property Agreed Upon Procedures
Professional Hours for JEFF WILHELM

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
9/19/2002	3.3	\$ 270.00	\$ 891.00	Agreed Upon Procedures - Transition Property	FTA Selections, Testing of FTA Charges for Res and Comm
9/19/2002	2.3	\$ 270.00	\$ 621.00	Agreed Upon Procedures - Transition Property	Determination of Procedures related to Servicer's Agreement
9/19/2002	1.2	\$ 270.00	\$ 324.00	Agreed Upon Procedures - Transition Property	Manual Workpapers Review
9/19/2002	1.2	\$ 270.00	\$ 324.00	Agreed Upon Procedures - Transition Property	Administrative Circulation of Issuance letters
9/28/2002	1.0	\$ 270.00	\$ 270.00	Agreed Upon Procedures - Transition Property	Research on Engagement Letter Formatting
9/27/2002	1.0	\$ 270.00	\$ 270.00	Agreed Upon Procedures - Transition Property	Research on Engagement Letter Formatting
9/30/2002	2.1	\$ 270.00	\$ 567.00	Agreed Upon Procedures - Transition Property	Report Issuance
9/30/2002	1.9	\$ 270.00	\$ 513.00	Agreed Upon Procedures - Transition Property	Review Manual W/P's
	<u>14.0</u>		<u>\$ 3,760.00</u>		