EXHIBIT I-1

Skadden Firm - By Matter

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - June 10, 2002

		HOURS BILLED								FEES BILLED								
		First Fee Application Total Hours Apr-Jul 01	2nd Fee Application Total Hours Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period Dec-Mar	@ Compare Hrs. 3rd to Hrs. 2nd	Cumulative Hours To Date Apr 01 thru March 2002	First Fee Application Total Fees Apr-Jul 01	2nd Fee Application Total Fees Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period Dec-Mar	@ Compare Fees 3rd to Hrs. 2nd	Cumulative Fees To Date Apr 01 thru March 2002
Plan of Reorganization	A & C	0	2,276.2	90.8	252.1	380.9	119.5	843.3	(1,432.9)	3,119.5	0	796,760	25,229	66,177	122,020	29,152	242,578	(554,182)	1,039,338
To Fee App/Other	D							-124.7	(124.7)	-124.7							-42,947	-42,947	(42,947)
\ Dispute	B	704.1	1,056.6	37.4	75.6	41.6	52.3	206.9	(849.7)	1,967.6	182,624	279,856	11,689	33,042	19,303	24,428	88,462	(191,394)	550,942
Asset Divestiture	C	217.8	0	0	0	0	0	0	0.0	217.8	78,578	0		0	0	0	0	0	78,578
Transco		173.4	0	0	0	0	0	0	0.0	173.4	58,489	0		0	0	0	0	0	58,489
Transmission Owner Tariffs		170.8	234.4	34.8	29.7	17.9	25.7	108.1	(126.3)	513.3	49,761	76,588	14,754	10,098	8,592	9,410	42,854	(33,734)	169,203
WEPEX		8.9	17.5	0	0	0	0	0	(17.5)	26.4	3,124	3,349		0	0	0	0	(3,349)	6,473
Contract Termination		7.0	95.2	12.5	0.2	84.0	116.7	213.4	118.2	315.6	2,730	33,912	3,438	55	23,100	32,099	58,692	24,780	95,334
General BK & Fee Applicatior	C & D	26.4	97.6	0	0	0	0	124.7	27.1	248.7	7,656	28,240					42,946	14,706	78,842
Discrepancy between electronic trans. To UST & Fee Application																	0	0	0
								7.7	7.7	7.7							2,449	2,449	2,449
Total		1,308.4	3,777.5	175.5	357.6	524.4	314.2	1,379.4	-2,398.1	6,465.3	382,962	1,218,705	55,110	109,372	173,015	95,089	435,035	(783,671)	2,036,702
											-5,808	-23,510							-29,318
											-7,287	-15,000							-22,287
											369,867	1,180,195					435,035		1,985,097

Voluntary reduction after filing of fee application

Further fees disallowed by court

Adjusted Fees

NOTES

A - Plan of Reorganization - Regulatory Applications & Associated Contractual Work to Implement PG&E's Proposed Plan

On 11/30/01, Skadden filed various regulatory applications at the FERC on PG&E's behalf which are intended to implement its disaggregation plan.
Skadden's fee narrative states that 60 affected parties filed pleadings in response. Skadden filed responsive pleadings on 2/13/02.

APA Dispute - at D.C. Circuit Court of Appeals.

matter is FERC docket number ER01-1639-003. It is a contract dispute with the Western Area Power Administration as to whether PG&E's contract allows PG&E to recover its actual cost of pu
n 9/21/01, a FERC judge determined PG&E lacked the contractual right to make a 205 filing to recover additional costs and increase rates under its WAPA contract.
On 10/24/01, FERC Order 61,082 re-affirmed the initial decision. On 12/21/01, FERC Order 61,335 denied PG&E a re-hearing on the matter.
During this fee application period, Skadden a petition for review with the D.C. Circuit Court of Appeals.

C - Fee Application Preparation in 1st and 2nd Billing Periods

Fee application preparation, primarily J. Edmonson's time,was previously included in these two categories.
Numbers above for 1st & 2nd billing periods have been adjusted to exclude fee application work.

D - Fee Application Preparation (& Other) in Current Billing Period

In its 4/2/02 order, the court disallowed $15,000 in Skadden's fees related to fee application preparation due to inadequate explanation. In this fee application, the firm footnotes on page 27 that the "plan category" includes 124.7 hours or $42,946.50 of fees related to matters other than the plan including preparation of Skadden's cover sheet applications and its 2nd Interim Application, etc.

Skadden Firm - By Attorney

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - June 10, 2002

EXHIBIT I-2

		HOURS BILLED									FEES BILLED								
		First Fee Application	2nd Fee Application	CURRENT BILLING PERIOD (3rd)					@	Cumulative Hours	First Fee Application	2nd Fee Application	CURRENT BILLING PERIOD (3rd					@	Cumulative Fees
	Current Rate	Total Hours Apr-Jul 01	Total Hours Aug-Nov 01	Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period Dec-Mar	Compare Hrs. 3rd to Hrs. 2nd	To Date Apr 01 thru March 2002	Total Fees Apr-Jul 01	Total Fees Aug-Nov 01	Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period Dec-Mar	Compare Fees 3rd to Hrs. 2nd	To Date Apr 01 thru March 2002
Partners & Of Counsel																			
Moot, J.S.	$480	210.2	604.9	15.9	52.4	93.5	61.9	223.7	-381.2	1,038.8	94,590	274,901	7,566	25,482	44,891	29,712	107,651	(167,250)	477,142
Clark, G.A.	$390	17.0	60.3	9.0	0.5	5.2	10.0	24.7	-35.6	102.0	6,530	23,462	3,960	220	2,288	4,400	10,868	(12,594)	40,860
Estes, M.	$440	12.5	228.6	2.0	1.5	4.7		8.2	-220.4	249.3	4,875	93,745	880	660	2,068		3,608	(90,137)	102,228
Christie, J.S.	$520	29.2	39.3					0.0	-39.3	68.5	16,936	20,536					0	(20,536)	37,472
Levin, R. B.	$550	1.9						0.0	0.0	1.9	1,045						0	0	1,045
Rossi, J.A.	$390/$440		47.4					0.0	-47.4	47.4		19,236					0	(19,236)	19,236
Shaw, F.C.	$390	9.2						0.0	0.0	9.2	3,588						0	0	3,588
Sub-total		280.0	980.5	26.9	54.4	103.4	71.9	256.6	-723.9	1,517.1	127,564	431,880	12,406	26,362	49,247	34,112	122,127	(309,753)	681,571
:iates																			
B..., K.K.	$275	373.1	576.4	18.3	99.5	204.0	152.1	473.9	-102.5	1,423.4	87,686	141,910	5,033	27,363	56,100	41,834	130,330	(11,580)	359,926
Bernstein, G.S.	$430	77.1	539.5	10.9	65.6	108.4	12.5	197.4	-342.1	814.0	29,298	214,980	4,687	28,208	46,612	5,375	84,882	(130,098)	329,160
Edmonson,J.	$340	26.4	97.6	32.6	33.2	17.7	10.7	94.2	-3.4	218.2	7,656	28,240	11,084	11,288	6,018	3,638	32,028	3,788	67,924
Schall, J.M.	$310		236.0	33.2	16.0			49.2	-186.8	285.2		68,745	10,292	4,960			15,252	(53,493)	83,997
Symons, N.H.	$430	3.7	11.0		1.5	10.2	5.6	17.3	6.3	32.0	1,351	4,080		645	4,386	2,408	7,439	3,359	12,870
Farren, M.	$400	14.6	136.5	15.5			1.7	17.2	-119.3	168.3	5,110	48,840	6,200			680	6,880	(41,960)	60,830
Girma, L.	$215		27.2			12.3		12.3	-14.9	39.5		5,848			2,645		2,645	(3,203)	8,493
Runyon, E.L.	$340	240.8	273.8	3.1				3.1	-270.7	517.7	69,832	81,622	1,054				1,054	(80,568)	152,508
Ferreira, C.L.	$350/$400		114.5			1.1		1.1	-113.4	115.6		43,050			440		440	(42,610)	43,490
Pawlik	$430		0.7	0.7				0.7	0.0	1.4			301				301	301	301
Copley, B.L.	$340		65.6		0.3			0.3	-65.3	65.9		20,759		102			102	(20,657)	20,861
Adams, E.	$320	60.2	0.0					0.0	0.0	60.2	19,264	0					0	0	19,264
Estis, K.L.	$260/$310		39.2					0.0	-39.2	39.2		10,590					0	(10,590)	10,590
Gbadegesin, B.I.	$215		7.5					0.0	-7.5	7.5		1,613					0	(1,613)	1,613
Gohlke, D.E.	$330	22.7	25.1					0.0	-25.1	47.8	7,491	8,283					0	(8,283)	15,774
Khan, F.H.	$235	25.1	108.3					0.0	-108.3	133.4	5,899	25,451					0	(25,451)	31,350
Nazario, E.	$290/$340		47.2					0.0	-47.2	47.2		14,873					0	(14,873)	14,873
Ramlo, K.	$340		0.6					0.0	-0.6	0.6		204					0	(204)	204
Shepherd, J.	$260	0.8	0.0					0.0	0.0	0.8	208	0					0	0	208
Silverman, P.	$380		14.3					0.0	-14.3	14.3		5,814					0	(5,814)	5,814
W...ley, R.S.	$235/$275		47.3					0.0	-47.3	47.3		11,963					0	(11,963)	11,963
Sub-total		844.5	2,368.3	114.3	216.1	353.7	182.6	866.7	-1,501.6	4,079.5	233,794	736,865	38,651	72,566	116,201	53,935	281,353	(455,512)	1,252,012
Total Attorneys		1,124.5	3,348.8	141.2	270.5	457.1	254.5	1,123.3	-2,225.5	5,596.7	361,358	1,168,745	51,057	98,928	165,448	88,047	403,480	(765,265)	1,933,583
Number of Active Attorneys				*10.0*	*9.0*	*9.0*	*7.0*												
Legal Assistants		183.9	466.6	34.3	87.1	67.3	59.7	248.4	-218.2	898.9	21,555	50,641	4,053	10,444	7,568	7,042	29,107	(21,534)	101,303
Number of Legal Assistants				*5.0*	*5.0*	*5.0*	*7.0*												
Discrepancies between Electronic Transmission to UST & Fee App			-37.1					7.7	44.8	44.8	50	-681					2,449	3,130	1,818
Total		1,308.4	3,778.3	175.5	357.6	524.4	314.2	1,371.7	-2,398.9	6,540.4	382,963	1,218,705	55,110	109,372	173,016	95,089	435,036	(783,669)	2,036,704
Number of People				*15.0*	*14.0*	*14.0*	*14.0*												
										Incl. Reduction after filing of fee application	-5,808	-23,510							-29,318
										Less Disallowed Fees	-7,287	-15,000							-22,287
										Adjusted Fees	369,868	1,180,195							1,985,099

EXHIBIT J-1

Cooley Firm - Matter by Focus Area

(Grouping by U.S. Trustee for Review Purposes)

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - June 11, 2002

	HOURS BILLED									FEES BILLED								
	First Fee Application Total Hours Apr-Jul 01	2nd Fee Application Total Hours Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period Dec-Mar	@ Compare Hrs. 3rd to Hrs. 2nd	Cumulative Hours To Date Apr 01 thru March 2002	First Fee Application Total Fees Apr-Jul 01	2nd Fee Application Total Fees Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period Dec-Mar	@ Compare Fees 3rd to Hrs. 2nd	Cumulative Fees To Date Apr 01 thru March 2002
CPUC, DWR, State of California, ISO																		
CAL PX																		
ess Ops (Legal Strategy Re CPUC	203.7	919.4	231.6	121.1	34.2	48.1	435.0	-484.4	1,558.1	65,691	296,895	72,620	28,783	11,608	14,891	127,902	-168,993	490,488
Move Reorganization Plan Work	-107.4	-49.0					0.0	49.0	-156.4	-35,995	-20,916					0	20,916	-56,911
Litigation - Block Forward Contracts	221.5	568.5	220.8	83.0	38.9	10.5	353.2	-215.3	1,143.2	68,670	167,363	61,627	25,133	12,417	3,905	103,082	-64,281	339,115
Litigation - DWR Revenue Requiremer	436.2	472.7	159.9	121.0	382.8	255.3	919.0	446.3	1,827.9	141,452	160,435	52,639	30,081	113,933	70,286	266,939	106,504	568,826
Litigation - ABX6 (Breach of Contract)				58.0	40.7	33.4	132.1	132.1	132.1				19,636	11,677	12,340	43,653	43,653	43,653
Sub-total	754.0	1,911.6	612.3	383.1	496.6	347.3	1,839.3	-72.3	4,504.9	239,818	603,777	186,886	103,633	149,635	101,422	541,576	-62,201	1,385,171
PLAN AND DISCLOSURE STATEMENT																		
Plan & Disclosure Statement	107.4	50.0					0.0	-50.0	157.4	35,995	20,950					0	-20,950	56,945
PG&E Plan Confirmation Issues	0	0				204.8	204.8	204.8	204.8						71,555	71,555	71,555	71,555
Sub-total	107.4	50.0	0.0	0.0	0.0	204.8	204.8	154.8	362.2	35,995	20,950	0	0	0	71,555	71,555	50,605	128,500
ONGOING REGULATORY																		
2003 General Rate Case	0.0	0.0				21.1	21.1	21.1	21.1						9,086	9,086	9,086	9,086
Litigation - Section 851 Matters	0.0	1,038.0	60.1	87.5	55.2	100.8	303.6	-734.4	1,341.6		262,484	13,363	26,396	14,761	27,700	82,220	-180,264	344,704
	0.0	1,038.0	60.1	87.5	55.2	121.9	324.7	-713.3	1,362.7		262,484	13,363	26,396	14,761	36,786	91,306	-171,178	353,790
ERAL BANKRUPTCY																		
Case Administration	0.0	0.8					0.0	-0.8	0.8		86					0	-86	86
Fee/Employment Applications	58.8	119.6	6.5	38.0	21.9	35.1	101.5	-18.1	279.9	18,539	36,107	2,480	8,703	6,055	9,162	26,400	-9,707	81,046
Travel	0.0	30.0	4.4		11.7	9.8	25.9	-4.1	55.9		5,366	1,797		4,492	2,517	8,806	3,440	14,172
Sub-total	58.8	150.4	10.9	38.0	33.6	44.9	127.4	-23.0	336.6	18,539	41,559	4,277	8,703	10,547	11,679	35,206	-6,353	95,304
																-9		-9
	920.2	3,150.0	683.3	508.6	585.4	718.9	2,496.2	-653.8	6,566.4	294,352	928,770	204,526	138,732	174,943	221,442	739,634	-189,127	1,962,756
										Order dtd 10/23/2001	Order dtd 02/26/2002							

Cooley Godward Firm - By Attorney

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - June 11, 2002

EXHIBIT I-2

		COOLEY GODWARD'S HOURS BILLED									COOLEY GODWARD'S FEES BILLED								
		First Fee Application Total Hours Apr-Jul 01	2nd Fee Application Total Hours Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period Dec-Mar	@ Compare Hrs. 3rd to Hrs. 2nd	Cumulative Hours To Date Apr 01 thru March 2002	First Fee Application Total Fees Apr-Jul 01	2nd Fee Application Total Fees Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period Dec-Mar	@ Compare Fees 3rd to Hrs. 2nd	Cumulative Fees To Date Apr 01 thru March 2002
Partners																			
Schenker, M	$435	73.2	182.9	96.9	42.0	61.4	128.0	328.3	145.4	584.4	31,842	79,562	42,152	18,270	26,709	55,680	142,811	63,249	254,214
Callison, L.	$370	173.7	397.4	45.0	64.4	60.6	83.2	253.2	-144.2	824.3	62,901	147,038	16,650	23,828	22,422	30,784	93,684	-53,354	303,623
Dwyer, J.	$410	54.1	272.7	18.5	19.0	27.7	19.6	84.8	-187.9	411.6	22,181	111,807	7,585	7,790	11,357	8,036	34,768	-77,039	168,756
Neal, S.	$600	30.7	34.2	12.4	2.7			15.1	-19.1	80.0	18,420	20,520	7,440	1,620	0	0	9,060	-11,460	48,000
Kelly, M.	$475	16	23.8	1.5	2.3	6.5	8.6	18.9	-4.9	58.7	7,600	11,305	713	1,093	3,088	4,085	8,978	-2,328	27,883
Riley, B.	$430						18.6	18.6	18.6	18.6	0		0	0	0	7,998	7,998	7,998	7,998
Traver, M.	$460				0.2	0.2		0.4	0.4	0.4	0		0	92	92	0	184	184	184
Other Partners		5.7	51.6					0	-51.6	57.3	2,423	23,965	0	0	0	0	0	-23,965	26,388
Special Counsel																			
Kleiner, G.	$350	6.1	20.8	3.0	6.5	2.4	0.3	12.2	-8.6	39.1	2,135	7,280	1,050	2,275	840	105	4,270	-3,010	13,685
Stephens, N.	$375		104.8						-104.8	104.8		39,300						-39,300	39,300
S-Total, Partners & S.Counsel		359.5	1088.2	177.3	137.1	158.8	258.3	731.5	-356.7	2179.2	147,502	440,776	75,589	54,968	64,508	106,688	301,752	-139,024	890,030
No. of Partners & S.Counsel		*39.07%*	*34.56%*	*6.0*	*7.0*	*6.0*	*6.0*	*29.30%*		*33.19%*	*50.11%*	*47.46%*					*40.72%*		*45.19%*
Associates																			
Maroulis, J.	$355	55.4	233.5	69.9	10.7	137.4	52.2	270.2	36.7	559.1	19,667	82,893	24,815	3,799	48,777	18,531	95,921	13,029	198,481
Ploeger, L.	$355		25.4	83.8	32.3	28.3	79.4	223.8	198.4	249.2	0	9,017	29,749	11,467	10,047	28,187	79,449	70,432	88,466
Karr, J.	$300		177.2	19.4	58.4	34.5	60.9	173.2	-4.0	350.4	0	53,160	5,820	17,520	10,350	18,270	51,960	-1,200	105,120
Kinsey, J.	$190		41.4	58.2	44.3	88.1	40.8	231.4	190.0	272.8	0	7,866	11,058	8,417	16,739	7,752	43,966	36,100	51,832
Daniel, C.	$190		8.9		55.9	53.3	68.4	177.6	168.7	186.5	0	1,691	0	10,621	10,127	12,996	33,744	32,053	35,435
Moreland, M.	$240	15.1	185.4	64.6	9.8	3.3	17.6	95.3	-90.1	295.8	3,624	44,496	15,504	2,352	792	4,224	22,872	-21,624	70,992
Sklaver, S.	$230		0.4	37.8	35.9	0.2		73.9	73.5	74.3	0	92	8,694	8,257	46	0	16,997	16,905	17,089
Mikels, A.	$190		166.7	26.3	11.5	18.5	1.1	57.4	-109.3	224.1	0	31,673	4,997	2,185	3,515	209	10,906	-20,767	42,579
Mejia, B.	$270			35.4				35.4	35.4	35.4	0		9,558	0	0	0	9,558	9,558	9,558
Wheeler, C.	$270/$300	179.8	172.35	1.0			29.6	30.6	-141.8	382.8	48,533	46,535	270	0	0	8,880	9,150	-37,385	104,218
Wu, Mae	$190				31.6	4.0	1.4	37.0	37.0	37.0	0		0	6,004	760	266	7,030	7,030	7,030
Ro[illegible] B.	$190		56.4	18.2	14.5			32.7	-23.7	89.1	0	10,716	3,458	2,755	0	0	6,213	-4,503	16,929
Ru[illegible], S.	$225	25.5	25.7			4.6	13.2	17.8	-7.9	69.0	5,713	5,783	0	0	1,035	2,970	4,005	-1,778	15,501
Daly Roux, Karen	$240		89		10.2			10.2	-78.8	99.2	0	21,360	0	2,448	0	0	2,448	-18,912	23,808
Klingsporn, G.	$215		174.95	0.3	2.3		2.6	5.2	-169.8	180.2	0	37,614	65	495	0	559	1,118	-36,496	38,732
Other Associates		240.1	389.6					0.0	-389.6	629.7	0 62,599	101,137	0	0	0	0	0	-101,137	163,735
Sub-total, Associates		515.9	1746.9	414.9	317.4	372.2	367.2	1471.7	-275.2	3734.5	140,136	454,031	113,987	76,319	102,188	102,844	395,337	-58,694	989,504
Number of Associates		*56.06%*	*55.47%*	*11.0*	*12.0*	*10.0*	*11.0*	*58.96%*		*56.88%*	*47.61%*	*48.89%*					*53.35%*		*50.24%*
Paraprofessionals		44.8	313.9	91.1	54.3	54.2	93.4	293.0	-20.9	651.7	6,713	39,327	14,949	7,536	8,153	13,355	43,992	4,666	90,032
Number of Paraprofessionals		*4.87%*	*9.97%*	*5*	*7*	*4*	*8*	*11.74%*		*9.93%*	*2.28%*	*4.23%*					*5.94%*		*4.57%*
Voluntary Reductions												-5,364					-1,447		-6,811
Total Hours & Fees		920.2	3149	683.3	508.8	585.2	718.9	2496.2	-652.8	6565.4	294,351	928,770	204,525	138,822	174,848	222,887	739,634	-193,053	1,962,754
Total Number of Persons				*22.0*	*26.0*	*20.0*	*25.0*												

Deloitte & Touche - 1st Interim Fee Application (Nunc Pro Tunc Employment to 10/1/01)

BY ACCOUNTANT

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - June 7, 2002

Deloitte's Scope of Nunc Pro Tunc Employment
To audit financial statements being prepared for four "new" entities that will succeed PG&E, the utility, if PG&E's proposed plan of reorganization is confirmed.

EXHIBIT K

			DELOITTE'S HOURS								DELOITTE'S FEES							
			PreDates 10-1-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL	PreDates 10-1-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL
Person	Position	Hrly Rate																
Adams	Partner	$600		1.0	7.0	5.0	12.0	5.0		30.0		$600	$4,200	$3,000	$7,200	3,000	0	$18,000
Edmunds	Partner	$540	14.2					0.5	1.0	15.7	7,668	0	0	0	0	270	540	8,478
Ellsworth	Partner	$600						2.0		2.0	0	0	0	0	0	1,200	0	1,200
E[illegible]	Partner	$465		1.5						1.5		698	0	0	0	0	0	698
[illegible]kopf	Partner	$465		11.5	2.5	1.3				15.3	0	5,348	1,163	605	0	0	0	7,115
Montag	Partner	$600			1.0					1.0	0	0	600	0	0	0	0	600
Pimental	Partner	$600			1.5	3.0	1.5			6.0	0	0	900	1,800	900	0	0	3,600
Roff	Director	$600					2.0	2.0		4.0	0	0	0	0	1,200	1,200	0	2,400
Seelagy	Partner	$500	23.2		26.0	37.7	30.1	25.5	69.0	211.5	11,600	0	13,000	18,850	15,050	12,750	34,500	105,750
van Oppen	Partner	$525	2.0							2.0	1,050	0	0	0	0	0	0	1,050
	Sub-total, Partners		39.4	14.0	38.0	47.0	45.6	35.0	70.0	289.0	20,318	6,645	19,863	24,255	24,350	18,420	35,040	148,890
	Number of Partners		*3*	*3*	*5*	*4*	*4*	*5*	*2*							*Percentage of Total $*		*8.54%*
Balestreri	Sr Manager	$365	32.5	6.0	7.0	0.5		8.9		54.9	11,863	2,190	2,555	183	0	3,249	0	20,039
Kral	Sr Manager	$450		11.0	45.5	57.5	144.0	100.5	102.0	460.5	0	4,950	20,475	25,875	64,800	45,225	45,900	207,225
Mulpas	Manager	$400							0.5	0.5	0	0	0	0	0	0	200	200
Ossher	Sr Manager	$400				1.0	2.0			3.0	0	0	0	400	800	0	0	1,200
Perkins	Sr Manager	$450	30.1							30.1	13,545	0	0	0	0	0	0	13,545
Techel	Manager	$300		85.0	106.0	127.3	150.0	135.2	127.9	731.4	0	25,500	31,800	38,190	45,000	40,557	38,370	219,417
Wren	Sr Manager	$435	3.9		2.0					5.9	1,697	0	870	0	0	0	0	2,567
	Sub-total, Senior Managers		66.5	102.0	160.5	186.3	296.0	244.6	230.4	1,286.3	27,104	32,640	55,700	64,648	110,600	89,031	84,470	464,192
	Number of Sr. Managers		*3*	*3*	*4*	*4*	*3*	*3*	*3*							*Percentage of Total $*		*26.64%*
[illegible]	Senior	$260			29.5	90.6	204.7	210.3	158.5	693.6		0	7,670	23,556	53,222	54,678	41,210	180,336
[illegible]paetta	Senior	$240			1.8	130.5	167.2	156.6	143.6	599.7		0	432	31,320	40,128	37,584	34,464	143,928
Hardesty	Senior	$240			49.0	145.7	173.1		30.0	397.8		0	11,760	34,968	41,544	0	7,200	95,472
Other Seniors	Page 2		6.7	120.3	13.8	167.8	96.5	123.4	397.8	926.3	1,502	28,174	3,474	34,716	21,298	24,884	79,712	193,759
	Sub-total, Seniors		6.7	120.3	94.1	534.6	641.5	490.3	729.9	2,617.4	1,502	28,174	23,336	124,560	156,192	117,146	162,586	613,495
	Number of Seniors		*3*	*3*	*6*	*8*	*8*	*6*	*8*							*Percentage of Total $*		*35.20%*
Staff	Page 3		38.0	8.0	68.5	427.6	620.4	933.6	1,096.7	3,192.8	7,220	1,320	11,303	68,476	99,808	150,488	177,505	516,119
	Number of Staff		*2.0*	*1.0*	*2.0*	*4.0*	*5.0*	*5.0*	*7.0*							*Percentage of Total $*		*29.62%*
			150.6	244.3	361.1	1,195.5	1,603.5	1,703.5	2,127.0	7,385.5	$56,144	$68,779	$110,201	$281,938	$390,950	$375,085	$459,601	$1,742,696
	Number of People		*11*	*10*	*17*	*20*	*20*	*19*	*20*							*Deloitte's Voluntary Reduction*		*-37117*
																Deloitte's Requested Fees (Exclusive of $855K Fixed Fee 2001 Audit)		*$1,705,579*

Deloitte & Touche - 1st Interim Fee Application (Nunc Pro Tunc Employment to 10/1/01)

BY ACCOUNTANT

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - June 7, 2002

Deloitte's Scope of Nunc Pro Tunc Employment
To audit financial statements being prepared for four "new" entities that will succeed PG&E, the utility, if PG&E's proposed plan of reorganization is confirmed.

		DELOITTE'S HOURS								DELOITTE'S FEES							
		PreDates 10-1-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL	PreDates 10-1-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL
Other Seniors																	
Bubar	$200				130.6	33.4		59.5	223.5	0	0	0	26,120	6,680	0	11,900	44,700
Coffman	$200						105.6	182.3	287.9	0	0	0	0	0	21,120	36,460	57,580
Dils	$240					1.5	5.1	3.8	10.4	0	0	0	0	360	1,224	912	2,496
Kwong	$200		71.9						71.9	0	14,380	0	0	0	0	0	14,380
O'Connell	$260	2.7							2.7	702	0	0	0	0	0	0	702
[illegible]andani	$250				20.0	39.0			59.0	0	0	0	5,003	9,738	0	0	14,740
[illegible]eda	$285		48.4	8.4	1.8				58.6	0	13,794	2,394	513	0	0	0	16,701
Wilhem	$200	4.0		5.4	15.4	22.6	12.7	152.2	212.3	800	0	1,080	3,080	4,520	2,540	30,440	42,460
		6.7	120.3	13.8	167.8	96.5	123.4	397.8	926.3	1,502	28,174	3,474	34,716	21,298	24,884	79,712	193,759
Number of Other Seniors		2	2	2	4	4	3	4									
Staff																	
Bolten	$155				89.0	118.9	198.0	183.5	589.4	0	0	0	13,795	18,430	30,690	28,443	91,357
Boyes	$165					99.0	220.0	165.0	484.0	0	0	0	0	16,335	36,300	27,225	79,860
Cheng	$165						165.0	99.0	264.0	0	0	0	0	0	27,225	16,335	43,560
Hazlewood	$165			40.0	103.6	55.6		102.0	301.2	0	0	6,600	17,094	9,174	0	16,830	49,698
Hinh	$190	3.0							3.0	570	0	0	0	0	0	0	570
Lam	$165							166.9	166.9	0	0	0	0	0	0	27,539	27,539
Robinson	$155				118.8	136.9	157.6	161.6	574.9	0	0	0	18,414	21,220	24,428	25,048	89,110
Tom	$165		8.0						8.0	0	1,320	0	0	0	0	0	1,320
Tran	$165			28.5	116.2	210.0	193.0	218.7	766.4	0	0	4,703	19,173	34,650	31,845	36,086	126,456
Yeh	$190	35.0							35.0	6,650	0	0	0	0	0	0	6,650
		38.0	8.0	68.5	427.6	620.4	933.6	1,096.7	3,192.8	7,220	1,320	11,303	68,476	99,808	150,488	177,505	516,119
Number of Staff		2	1	2	4	5	5	7									

Totals by Position	Hours	% Hours	Fees	% of Fees
Partners	289.0	3.91%	148,890	8.54%
Sr. Managers & Managers	1,286.3	17.42%	464,192	26.64%
Senior Accountants	2,617.4	35.44%	613,495	35.20%
Staff Accountants	3,192.8	43.23%	516,119	29.62%
	7,385.5	100.00%	$1,742,696	100.00%

SUMMARY OF FEES BY CATEGORY

Totals by Category	Hours	Fees	Voluntary Reduction	Adjusted Fees
Engagement/Retention	83.4	37,347	-15,000	22,347
Corporate Acctg/Consltg Review	150.3	39,988	-19,117	20,871
Transition Property Procedures	66.5	18,483	-3,000	15,483
Preparation of Fee Application	8.9	3,249		3,249
Successor Company Audits	7075.65	1643316		1,643,316
General Bankruptcy Matters	0.7	315		315
	7385.5	$99,066	($37,117)	$1,705,579

SUMMARY OF PRE 10/01 FEES

	Pre 10-01-01 Services		
	Fees	Adjust	Balance
	37,347	-15,000	22,347
	0		0
	18,483	-3,000	15,483
	0		0
	0		0
	315		315
	$56,145.00	($18,000.00)	$38,145.00

EXHIBIT 1

Milbank Firm - Matter by Focus Area

(Grouping by U.S. Trustee for Review Purposes)

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - May 24, 2002

Shaded Area = Most Active Billing Categories for Current Billing Period	HOURS BILLED									FEES BILLED								
	First Fee Application Total Hours Apr-Jul 01	2nd Fee Application Total Hours Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period Dec-Mar	@ Compare Hrs. 3rd to Hrs. 2nd	Cumulative Hours To Date Apr 01 thru March 2002	First Fee Application Total Fees Apr-Jul 01	2nd Fee Application Total Fees Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period Dec-Mar	@ Compare Fees 3rd to Hrs. 2nd	Cumulative Fees To Date Apr 01 thru March 2002
GENERAL BANKRUPTCY MATTERS																		
Case Admin., UST Compliance	839.2	579.5	116.7	154.1	102.2	142.4	515.4	-64.1	1,934.1	$263,076	$132,127	$20,990	$17,245	$22,185	$13,735	$74,155	-$57,972	$469,358
Fee/Employment Application	164.0	282.9	76.9	86.3	24.9	15.4	203.5	-79.4	650.4	64,544	102,995	28,927	28,692	7,792	3,973	69,384	-$33,611	$236,923
Fee/Employment Objections	53.5	46.5		0.5	2.2		2.7	-43.8	102.7	25,319	20,723		233	1,244		1,477	-$19,246	$47,519
Non-Working Travel	92.0	8.4	2.0	3.5	2.0	2.0	9.5	1.1	109.9	37,256	4,203	1,190	1,823	1,190	930	5,133	$930	$46,592
Sub-total	1,148.7	917.3	195.6	244.4	131.3	159.8	731.1	-186.2	2,797.1	$390,195	$260,048	$51,107	$47,993	$32,411	$18,638	$150,149	-$109,899	$800,392
COMMITTEE MTGS & MATTERS	516.3	66.9	10.6	14.7	53.9	19.2	98.4	31.5	681.6	280,969	38,216	6,307	8,649	32,071	11,424	58,451	$20,235	$377,636
PLANS AND DISCLOSURE STATEMENTS																		
Plan and Disclosure Statement	297.6	1,278.2	263.3	484.8	422.1	419.5	1,589.7	313.5	3,163.5	161,118	852,885	133,631	247,532	212,619	222,594	816,348	$183,661	$1,630,149
Breakdown of P&DS category for current period based on U.S. Trustee rough analysis:																		
Mediation with CPUC & State of California							*301.4*									*160,120*		
CPUC term sheet and plan							*138.6*									*70,060*		
Pre-emption issue - PGE plan							*325.7*									*154,188*		
PGE plan & disclosure statement & revisions							*824.0*									*431,977*		
Sub-total							*1,589.7*									*816,345*		
Plan - Regulatory Implementation & Consummation		384.4	115.5	154.4	129.4	50.8	450.1	65.7	834.5		179,944	50,830	74,209	59,849	22,952	207,840	$27,896	$387,784
Tax Issues	4.7	6.3	3.2	3			6.5	0.2	17.5	2,719	3,623	1,840	1,964			3,804	$181	$10,146
Sub-total, Plans & Disclosure Statements	302.3	1,666.9	382.0	642.5	551.5	470.3	2,046.3	379.4	4,015.5	$163,837	$836,252	$186,301	$323,705	$272,468	$245,516	$1,027,990	$191,738	$2,028,079
CPUC, DWR, State of California, ISO and CAL PX																		
Business Operations	1,314.8	234.2	9.3	22.8	9.4	4.4	45.9	-188.3	1,594.9	489,134	90,510	4,624	8,882	4,982	2,228	20,716	-$69,794	$600,360
Business Analysis	219.1	15.7			2.1		2.1	-13.6	236.9	66,581	8,879			1,250		1,250	-$7,629	$76,710
Other Litigation	1,117.5	87.3	20.1	54.4	8.5	22.2	105.2	17.9	1,310.0	477,728	41,061	6,076	20,705	3,222	7,425	37,428	-$3,633	$556,217
Federal Regulatory/FERC	Previously	135.9	6.7	124.9	96.8	47.5	275.9	140.0	411.8	Previously	55,367	3,149	50,005	41,751	18,645	113,550	$58,183	$168,917
State Regulatory/CPUC	included	355.1	42.7	88.2	66.1	99.9	296.9	-58.2	652.0	included	142,708	16,713	37,988	31,582	46,480	132,763	-$9,945	$275,471
Legislative	above	97.2	7.5	9.3	11.0	23.9	51.7	-45.5	148.9	above	36,217	1,388	1,907	2,645	5,056	10,996	-$25,221	$47,213
Sub-total	2,651.3	925.4	86.3	299.6	193.9	197.9	777.7	-147.7	4,354.4	$1,033,443	$374,742	$31,950	$119,487	$85,432	$79,834	$316,703	-$58,039	$1,724,888

Milbank Firm - Matter by Focus Area

(Grouping by U.S. Trustee for Review Purposes)

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - May 24, 2002

Shaded Area = Most Active Billing Categories for Current Billing Period	HOURS BILLED									FEES BILLED								
	First Fee Application Total Hours Apr-Jul 01	2nd Fee Application Total Hours Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period Dec-Mar	@ Compare Hrs. 3rd to Hrs. 2nd	Cumulative Hours To Date Apr 01 thru March 2002	First Fee Application Total Fees Apr-Jul 01	2nd Fee Application Total Fees Aug-Nov 01	CURRENT BILLING PERIOD (3rd) Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period Dec-Mar	@ Compare Fees 3rd to Hrs. 2nd	Cumulative Fees To Date Apr 01 thru March 2002
POWER PRODUCERS AND SUPPLIERS																		
Asset Disposition (Executory Contracts)	100.6	64.4	16.7	9.3	8.3	2.1	36.4	-28.0	201.4	41,773	32,021	7,294	4,741	4,939	1,055	18,029	-$13,993	$91,823
Stay Litigation	482.9	121.5	16.6	10.2	9.8	11.4	48.0	-73.5	652.4	237,504	54,723	7,077	4,461	4,882	5,353	21,773	-$32,950	$314,000
Sub-total	583.5	185.9	33.3	19.5	18.1	13.5	84.4	-101.5	853.8	$279,277	$86,744	$14,371	$9,202	$9,821	$6,408	$39,802	-$46,943	$405,823
CLAIMS ADMIN. & OBJECTIONS	14.2	65.5	16.4	8.8	9.9	18.5	53.6	-11.9	133.3	$7,832	$31,531	$6,929	$4,832	$5,293	$9,509	$26,563	-$4,968	$65,926
OTHER MATTERS																		
Asset Analysis & Recovery	101.0	146.0	1.5				1.5	-144.5	248.5	24,154	63,347	718				718	-$62,629	$88,219
Insider Analysis	0.2	0	0	0	0	0	0	0.0	0.2	119	0	0	0	0	0	0	$0	$119
Litigation Consulting	35.6	0	0	0	0	0	0	0.0	35.6	13,706	0	0	0	0	0	0	$0	$13,706
Employee Benefits/Pensions	24.7	0	0	0	0	0	0	0.0	24.7	12,379	0	0	0	0	0	0	$0	$12,379
Financing (Cash Collateral)	21.3	0	0	0.7	0.8	0	1.5	1.5	22.8	10,992	0	0	417	476	0	893	$893	$11,885
Data Analysis	5.8	0	0	0	0	0	0	0.0	5.8	2,610	0	0	0	0	0	0	$0	$2,610
Sub-total	188.6	146.0	1.5	0.7	0.8	0.0	3.0	-143.0	337.6	$63,960	$63,347	$718	$417	$476	$0	$1,611	-$61,736	$128,918
Rounding Adjustments										*-17*			*-5*	*-3*	*-3*	*-11*		*-28*
Total	5,404.9	3,973.9	725.7	1,230.2	959.4	879.2	3,794.5	-179.4	13,173.3	$2,219,496	$1,690,880	$297,683	$514,280	$437,969	$371,326	$1,621,258	-$69,612	$5,531,634
										Less Disallowed Fees								-71,144
										Adjusted Fees						1,621,258		5,460,490

Milbank Firm - By Attorney Sorted (*) by Firm Position & Most Active to Least Active for Current Billing Period (12/01 through 3/02)

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - May 24, 2002

EXHIBIT L-2

		HOURS BILLED									FEES BILLED								
		First Fee Application	2nd Fee Application	CURRENT BILLING PERIOD (3rd)					@	Cumulative	First Fee Application	2nd Fee Application	CURRENT BILLING PERIOD (3rd)					@	Cumulative
	Hrly Rate (* Increase)	Total Hours Apr-Jul 01	Total Hours Aug-Nov 01	Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period Dec-Mar *	Compare Hrs. 3rd to Hrs. 2nd	Hours To Date Apr 01 thru March 2002	Total Fees Apr-Jul 01	Total Fees Aug-Nov 01	Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period Dec-Mar *	Compare Fees 3rd to Hrs. 2nd	Fees To Date Apr 01 thru March 2002
PARTNERS & OF COUNSEL																			
Moore, Partner	$595	669.4	457.0	108.1	211.4	157.9	64.0	541.4	84.4	1,667.8	398,293	271,915	64,320	125,783	93,951	38,080	322,133	50,218	992,341
Aronzon, Partner	$595	449.3	658.2	83.1	93.2	148.3	199.3	523.9	-134.3	1,631.4	267,334	391,599	49,445	55,454	88,239	118,584	311,721	-79,879	970,653
Kramer, Of Counsel	$470/$520*	292.4	207.3	66.4	82.6	88.7	28.8	266.5	59.2	766.2	137,428	97,431	31,208	42,952	46,124	14,976	135,260	37,829	370,119
Feo, Partner	$595	292.1	184.4	16.2	37.0	31.6	34.0	118.8	-65.6	595.3	173,770	109,718	9,639	22,015	18,802	20,230	70,686	-39,032	354,174
Friedman, Partner	$575/$595*	3.9	17.0	3.2	3.3			6.5	-10.5	27.4	2,243	9,775	1,840	1,964			3,804	-5,972	15,822
Johnson, Of Counsel	$420	3.6	1.5	8.0				8.0	6.5	13.1	1,512	630	3,360				3,360	2,730	5,502
[illegible]ller, Partner	$450/$500*	64.5	32.1	2.4	2.5	1.5	2.4	8.8	-23.3	105.4	27,090	13,608	1,080	1,250	750	1,200	4,280	-9,328	44,978
[illegible], Partner	$450	472.3	198.7	2.7				2.7	-196.0	673.7	212,535	89,415	1,215				1,215	-88,200	303,165
[illegible]mond, Partner	$595	112.0	10.8		1.1			1.1	-9.7	123.9	66,640	6,426		655			655	-5,772	73,721
Ostrow, Of Counsel	$490	65.7	0.0					0.0	0.0	65.7	32,193	0					0	0	32,193
Ponikvar, Partner	$595	0.8	0.0					0.0	0.0	0.8	476	0					0	0	476
Wertlieb, Partner	$525	0.0	1.5					0.0	-1.5	1.5	0	788					0	-788	788
Sub-total		2,426.0	1,768.5	290.1	431.1	428.0	328.5	1,477.7	-290.8	5,672.2	1,319,514	991,305	162,106	250,072	247,865	193,070	853,113	-138,193	3,163,931
ASSOCIATES/OTHER																			
Sorochinsky	$420/$465*	552.5	633.6	151.1	151.9	153.7	179.7	636.4	2.8	1,822.5	232,050	266,112	63,462	70,634	71,471	83,561	289,127	23,015	787,289
McSpadden	$415/$465*	263.2	380.9	58.1	94.0	69.9	102.5	324.5	-56.4	968.6	109,228	158,074	24,112	43,710	32,504	47,663	147,988	-10,087	415,290
Urquhart	$385/$425*	269.1	71.9	19.1	86.2	86.5	28.7	220.5	148.6	561.5	103,604	27,682	7,354	36,635	36,763	12,198	92,949	65,267	224,235
Ball	$295/$350*	0	119.6	12.0	65.0	85.3	10.6	172.9	53.3	292.5	0	35,282	3,540	22,750	29,855	3,710	59,855	24,573	95,137
Neufeld	$435/$465*	173.1	91.9	48.9	64.1	8.5	1.4	122.9	31.0	387.9	75,299	39,977	21,272	29,807	3,953	651	55,682	15,705	170,958
Ha	$200/$325*	0	46.1	13.3	101.0	9.8	38.9	163.0	116.9	209.1	0	9,220	2,660	32,825	3,185	12,643	51,313	42,093	60,533
Rodriguez	$200	0	16.2		25.0			25.0	8.8	41.2	0	3,240		8,125			8,125	4,885	11,365
Schwarz - Other	$185/$205*	146.9	30.2	8.8	9.3	11.5	23.5	53.1	22.9	230.2	27,177	5,587	1,628	1,907	2,358	4,818	10,710	5,123	43,474
Chae	$295	0	92.9		16.0			16.0	-76.9	108.9	0	27,406		5,200			5,200	-22,206	32,606
Dayen	$420	13.0	120.6		2.0	5.5		7.5	-113.1	141.1	5,460	50,652		930	2,558		3,488	-47,165	59,600
Hamblet	$295	0.0	14.1	11.8				11.8	-2.3	25.9	0	4,160	3,481				3,481	-679	7,641
Paschall	$295	22.7	0.0	8.4				8.4	8.4	31.1	6,682	0	2,478				2,478	2,478	9,160
[illegible] Associates		574	96	0	0	0	10.4	10.4	-85.9	680.9	206,316	38,354	0	0	0	4,160	4,160	-34,194	248,830
Sub-total		2,014.6	1,714.3	331.5	614.5	430.7	395.7	1,772.4	58.1	5,501.3	765,816	665,746	129,986	252,522	182,644	169,402	734,553	68,807	2,166,115
Total Attorneys		4,440.6	3,482.8	621.6	1,045.6	858.7	724.2	3,250.1	-232.7	11,173.5	2,085,330	1,657,051	292,092	502,594	430,509	362,471	1,587,665	-69,386	5,330,046
Number of Active Attorneys				17	17	13	13												
Summer Associates		556.3	49.3					0.0	-49.3	605.6	89,008	7,880					0	-7,880	96,888
Legal Assistants/Other		93.3	135.8	22.1	58.6	41.7	34.0	156.4	20.6	385.5	13,681	13,703	2,311	6,646	5,100	4,015	18,072	4,369	45,455
Case Clerk		314.8	306.1	82.0	126.0	59.0	121.0	388.0	81.9	1,008.9	31,480	12,244	3,280	5,040	2,360	4,840	15,520	3,276	59,244
Number of Others				4	3	3	3											0	0
Total		5,405.0	3,974.0	725.7	1,230.2	959.4	879.2	3,794.5	-179.5	13,173.5	2,219,498	1,690,878	297,683	514,280	437,969	371,326	1,621,257	-69,622	5,531,633
Total Number of People				21	20	16	16	~									~		
									Less Disallowed Fees		-71,144								-71,144
									Adjusted Fees		2,148,354						1,621,257		5,460,489

Milbank Firm - Five Top Billing Categories (Shaded Areas) - Current Period (Dec. 01 through March 02)

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - May 24, 2002

EXHIBIT 3

Milbank's Billing Categories	See Below	Dec. 2001 through March 2002 Hours	Fees	% of Fees to Total Current Fees	
PLAN & DISCLOSURE STATEMENT	A	1589.7	816,346	50.35%	See Note 1.
PLAN IMPLEMENTATION	B	450.1	207,840	12.82%	See Note 2.
STATE REGULATORY/CPUC	C	296.9	132,762	8.19%	Total for Five:
FEDERAL REGULATORY/FERC	D	275.9	113,550	7.00%	$1,344,651
CASE ADMINISTRATION	E	515.4	74,155	4.57%	82.94%
FEE/EMPLOYMENT APPLICATION		203.5	69,384	4.28%	
COMMITTEE MTGS & MATTERS		98.4	58,451	3.61%	
OTHER LITIGATION		105.2	37,427	2.31%	
CLAIMS & CLAIMS OBJECTIONS		53.6	26,562	1.64%	
STAY LITIGATION		48	21,773	1.34%	
BUSINESS OPERATIONS		45.9	20,716	1.28%	
ASSET DISPOSITION (EXEC CTRS)		36.4	18,028	1.11%	
LEGISLATIVE		51.7	10,995	0.68%	
NON-WORKING TRAVEL		9.5	5,133	0.32%	
TAX ISSUES		6.5	3,804	0.23%	
FEE/EMPLOYMENT OBJECTIONS		2.7	1,477	0.09%	
BUSINESS ANALYSIS		2.1	1,250	0.08%	
FINANCING (CASH COLLATERAL)		1.5	893	0.06%	
ASSET ANALYSIS & RECOVERY		1.5	718	0.04%	
Total Hours/Fees for Billing Period		3794.5	1,621,257	100.00%	

NOTES

Note 1: Plan & Disclosure Statement Category

This single category includes fees related to PG&E's plan & disclosure statement and numerous revisions, mediation with the CPUC & the state of California, pre-emption issue regarding PG&E's proposed plan, and the CPUC's plan. Based on the U.S.Trustee's review, a rough breakdown of the $816,000+ is:

	Hours	Fees
Mediation	301.4	160,120
Pre-emption issue	325.7	154,188
CPUC term sheet/plan	138.6	70,060
PG&E Plan & Disc. Statement		
Read/review/research	363.9	182,445
T.conferences/calls	164.9	95,962
Prepare/attend hearings	107.3	55,589
Prepare/attend meetings	75.1	41,338
Miscellaneous	112.8	56,643
	824.0	431,977
Total, Plan & DS Category	1,589.7	816,345

Note 2: Plan Implementation

A significant portion of the $207,800 in Milbank's plan implementation category relates to the committee's advocacy, support & intervention on behalf of PG&E as PG&E seeks regulatory approval of its disaggregation plan through various applications at the FERC, NRA, and the SEC.

		A		B		C		D		E	
		Plan & Disc. Statement		Plan Implementation		State Reg/CPUC		Federal Reg/FERC		Case Admin	
Most Active Attorneys in Five Top Billing Categories	Hr.Rate	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
R. J. Moore	$595	336.2	200,039	2.7	1,607	9.8	5,831	3.0	1,785	51.7	30,762
P. Aronzon	$595	469.7	279,472							7.0	4,165
M. Sorochinsky	$420	417.0	191,336					0.4	186	34.7	15,699
K. McSpadden	$415	0.0	0	53.5	23,863	243.8	111,652	0.8	372		
S. Kramer	$470	13.3	6,916	227.7	115,999			11.2	5,489		
C. Urquhart	$385	2.6	1,105	19.1	7,354			198.8	84,490		
E. Feo	$595	25.0	14,875	65.2	38,794	5.4	3,213	6.0	3,570		
Others		325.9	122,604	81.9	20,224	37.9	12,066	55.7	17,658	422.0	23,530
Total Hours/Fees for Billing Period		1589.7	816,346	450.1	207,840	296.9	132,762	275.9	113,550	515.4	74,156

Milbank's Five Top Billing Categories