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10 Accountants and Financial Advisors for Official
11 Committee of Unsecured Creditors

UNITED STATES BANKRUPTCY COURT
SAN FRANCISCO, CA

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**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re
PACIFIC GAS AND ELECTRIC
COMPANY, a California corporation,
Debtor.

Case No. SF 01-30923 DM
Chapter 11

**SECOND INTERIM APPLICATION OF
PRICEWATERHOUSECOOPERS LLP FOR
ALLOWANCE AND PAYMENT OF
COMPENSATION AND
REIMBURSEMENT OF EXPENSES
(AUGUST 1, 2001 THROUGH NOVEMBER
30, 2001); DECLARATION OF THOMAS E.
LUMSDEN IN SUPPORT THEREOF**

Hearing:

Date: February 26, 2002
Time: 9:30 am
Place: 235 Pine Street, 22nd Floor
San Francisco, CA

Acc: Add: Kids Oye Mail Center

1 **TO THE HONORABLE DENNIS MONTALI, UNITED STATES BANKRUPTCY**
2 **JUDGE, THE OFFICE OF THE UNITED STATES TRUSTEE, THE DEBTOR, AND**
3 **OTHER PARTIES IN INTEREST:**

4 PricewaterhouseCoopers LLP ("PwC"), accountants and financial advisors to the
5 Official Committee of Unsecured Creditors ("Committee") in the Pacific Gas and Electric
6 ("PG&E") bankruptcy case, hereby submits its second interim application for allowance and
7 payment of compensation and reimbursement of costs and expenses (the "Second Interim
8 Application") covering the period from August 1, 2001 through November 30, 2001 (the
9 "Second Application Period"). In support of the Second Interim Application, PwC respectfully
10 represents as follows:

11 **I.**

12 **INTRODUCTION**

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14 This is PwC's second long-form interim application for approval of compensation and
15 reimbursement of related expenses for services rendered on behalf of the Committee during
16 PG&E's chapter 11 case. PwC submits this Second Interim Application in accordance with
17 Bankruptcy Code sections 330 and 331, Rule 2016 of the Federal Rules of Bankruptcy Procedure
18 (the "Bankruptcy Rules"); the Office of the United States Trustee for the Northern District of
19 California Guidelines (the "UST Guidelines"), and the United States Bankruptcy Court Northern
20 District of California Guidelines for Compensation and Expense Reimbursement of Professionals
21 and Trustee ("Court Guidelines"). Through this Second Interim Application, PwC seeks
22 (i) interim approval and allowance of \$1,268,134 in fees accrued and \$52,705 in expenses
23 incurred for services rendered by PwC on behalf of the Committee during the period August 1,
24 2001 through and including November 30, 2001.

25 During the Second Application Period, PwC professionals spent a total of 3,173.5 hours
26 rendering services to the Committee in connection with the PG&E bankruptcy case at a blended
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1 hourly rate of \$388¹. PwC also incurred \$52,705 in costs and expenses in connection with those
2 services, for which PwC is requesting reimbursement. Accordingly, PwC seeks allowance and
3 payment of a total of \$1,320,839 for services rendered and reimbursement of costs and expenses
4 incurred during the Second Application Period. PwC has received payment of fees in the amount
5 of \$910,617 and expenses in the amount of \$49,087 on account of the Monthly Cover Sheet
6 Applications for the period of August 1, 2001 through November 30, 2001. The services and
7 costs for the Second Application Period are described below and are detailed in the exhibits filed
8 concurrently herewith. The amount of fees shown in this Second Interim Application reflect
9 voluntary reductions from the August through November Cover Letter applications in the
10 amount of \$52,564 to comply with the Court's December 12, 2001 Memorandum Decision
11 Regarding Applications for Interim Compensation of Professionals. Reductions were taken in
12 the Fee Application, Professional Compensation Matters, and Travel Time task codes. An
13 additional \$27,150 in extranet programming expenses were voluntarily excluded from the
14 monthly cover letter applications.

15 II.

16 SUMMARY OF DEVELOPMENTS IN THE CASE

17
18 On April 6, 2001 (the "Petition Date"), Pacific Gas and Electric Company (the
19 "Debtors") filed voluntary petitions for reorganization under Chapter 11 of title 11 of the United
20 States Bankruptcy Code ("Bankruptcy Code"). The Debtors continue to operate their business
21 and manage their properties as debtors-in-possession pursuant to Sections 1107(a) and 1108 of
22 the Bankruptcy Code.

23
24 On July 2, 2001 this Court entered an order (the "Retention Order") authorizing, *nunc pro*
25 *tunc*, employment of PwC as of April 11, 2001, as Accountants and Financial Advisors for the
26

27 ¹ Blended Hourly Rate is inclusive of the 229.7 hours and \$52,564 in fees that were
28 voluntarily written off during the Second Application Period.

1 Committee.

2
3 The Retention Order authorized the retention of PwC to render to the Committee the
4 following essential services, which include but are not limited to the following:

5
6 (a) Assistance to the Committee in the review of financial related disclosures
7 required by the Court, including the Schedules of Assets and Liabilities, the Statement of
8 Financial Affairs and Monthly Operating Reports;

9 (b) Assistance with a review of the Debtor's short-term cash management
10 practices;

11 (c) Advice and guidance to the Committee with respect to utility accounting
12 and electric and gas utility operating elements, including elements of rate making, cost recovery
13 and the financial impact of regulatory decisions;

14 (d) Assistance and advice to the Committee with respect to the value of the
15 Debtor's operating assets and make recommendations regarding the highest and best use,
16 operation, and ultimate disposition of such assets;

17 (e) Assistance in the review of financial information distributed by the Debtor
18 to creditors and others, including, but not limited to, cash flow projections and budgets, cash
19 receipts and disbursement analysis, analysis of various asset and liability accounts, and analysis
20 of proposed transactions for which Court approval is sought;

21 (f) Attendance at meetings and assistance in discussions with the Debtor,
22 regulators, State agencies, mortgage holders and other secured lenders in this chapter 11 case, the
23 U.S. Trustee, other parties in interest and professionals hired by the same, as requested;

24 (g) Assistance in the review and/or preparation of information and analysis
25 necessary for the confirmation of a Plan of Reorganization in this chapter 11 case;

26 (h) Assistance to the Committee and its counsel in the preparation and
27 evaluation of potential litigation;

28

1 (i) Assistance in the discharge of the Committee's duties and functions in this
2 case, including, but not limited to, compilation of material required for court testimony; and

3 (j) Render such other general business consulting or such other assistance as
4 the Committee or its counsel may deem necessary that are not duplicative of services provided
5 by other professionals in this proceeding.
6

7 PwC incorporates by reference the overview of case activity presented in the Section III
8 of the Second Interim Application of Milbank Tweed Hadley & McCloy LLP for Allowance and
9 Payment of Compensation and Reimbursement of Expenses. The Debtor continues to operate its
10 business, and cash flow appears to be neutral pending regulatory decisions by the California
11 Public Utilities Commission. A plan has been filed in the case, and a hearing on the disclosure
12 statement had been set for January 14, 2002.
13

14 III.

15 SUMMARY OF PRICEWATERHOUSECOOPERS LLP' S EXPERIENCE 16

17 PwC, the world's largest professional services organization, provides accounting,
18 auditing, tax, litigation, information technology, bankruptcy and business recovery consulting
19 services to clients through offices in over 150 countries worldwide.
20

21 PwC has extensive experience in financial reorganizations, bankruptcy and litigation
22 consulting services. Our professionals have provided services to a wide variety of industries,
23 and as a result, PwC has accumulated a wealth of knowledge concerning the intricacies in these
24 matters.

25 In bankruptcy restructurings, PwC has accumulated over a quarter of a century of
26 experience serving Debtors, Creditors, and Trustees in bankruptcy matters.
27 PwC has assisted numerous Debtor and Debtor-In-Possession entities involving, successful
28 development of reorganization plans, numerous valuation projects, sales of assets in Chapter 11,

1 extensive tax consulting, and other services related to reorganization.

2
3 **IV.**

4 **SUMMARY OF SERVICES RENDERED BY PwC**

5 During the Second Application Period, PwC represented and advised the Committee with
6 respect to a wide range of issues and challenges. Due to the comprehensive nature of the
7 services rendered by PwC during the Second Application Period, no attempt is made herein to
8 detail the totality of such services. The full scope of the services rendered by PwC is set forth in
9 detail in the billing reports filed concurrently herewith under captions entitled
10 "PricewaterhouseCoopers LLP's Time Records Exhibit for the Period August 1, 2001 to
11 November 30, 2001" (the "Billing Reports"). However, in order to assist the Court, the United
12 States Trustee, PG&E and other parties in interest in reviewing this Second Interim Application,
13 a brief summary of PwC's billing procedures and the services rendered by PwC during the
14 Second Application Period with regard to each activity code category, including certain
15 undertakings within each category, is set forth below.

16 **A. Summary Of PwC's Billing Procedures.**

17
18 It is PwC's normal business practice to charge its clients in full for services rendered and
19 all actual and necessary out-of-pocket costs and expenses incurred by PwC in providing those
20 services.

21 In the ordinary course of its practice, PwC maintains records of time expended by
22 professionals in rendering services to its clients. Time records are made substantially
23 contemporaneously with the rendition of these professional services and are prepared by the
24 professionals who have rendered the services. In matters such as this, time records are kept in 6
25 minute (.1 hour) increments.

26
27 This case, which has been described as the forth largest bankruptcy case filed in the
28 United States, has involved significant interaction with outside agencies, including the Federal

1 Energy Regulatory Commission, the California Public Utility Commission ("CPUC"), the
2 California Energy Commission, the Department of Water & Power ("DWR"), the State
3 Legislature, the Governors Office, as well as taxing authorities and other reporting agencies. The
4 activity in this case has been likened to a fast-track environment as the Debtor and Creditors
5 have moved swiftly to grapple with the issues of a regulated utility in bankruptcy, and parties
6 have sought to develop a consensual plan of reorganization structure. During the course of this
7 case, we have observed unprecedented action by all of the parties noted above to address the
8 underpinnings of the energy crisis in California. These have included proceedings by the
9 legislature and the CPUC to address hardship by the QF generators, proceedings by the
10 Governor, Legislature and FERC on price caps and refunds for energy, action by the Legislature
11 and Energy Commission to support development of power plants, proceedings with the CPUC
12 over the DWR power purchases, negotiations and legislative proceedings involving bailout
13 measures for utilities in California, issues involving the State Treasurers office, DWR, CPUC
14 and the Governor over bond financing for the DWR power purchases, interplay among the
15 utilities in California, the CPUC and DWR concerning allocation of the costs of power and bond
16 financing as it may affect each utility, and agreement between the CPUC and Southern
17 California Edison (SCE) on a means to repay SCE's past-due obligations. The issues at stake
18 have been monumental with PG&E's reported debt and claims exceeding \$13 Billion, the range
19 of revenue at stake for their retained generation assets varying from \$4 Billion to over \$9 Billion
20 per year, the proposed allocation of DWR power and bond finance costs varying from \$2.4
21 Billion to over \$2.7 Billion per year, and QF pre-petition claims on executory contracts
22 exceeding \$1 Billion. During the pendency of this case, we have observed electricity prices vary
23 from hundreds of dollars per Megawatt to power prices in the \$15-30 range. We have seen
24 natural gas prices vary by a factor of 10x the historic price average. Reported purchases of power
25 by the DWR have varied from over \$100 million per day to under \$12 million per day during this
26 period.

27 The Committee organization structure has been unique for this case, with greater time
28

1 involvement by Committee members than in most any other case. The personal commitment of
2 Committee members to actively participate on a continuous basis has matched the activity level
3 in the case with over 1700 filings listed in the Court docket through July 31, 2001. The
4 Committee has participated in an unprecedented number of meetings of the Committee, advisors
5 and the Debtor. The Committee, in order to address the monumental workload and myriad of
6 tasks at hand, has created four distinct subcommittees: Financial, Legislative, Regulatory and
7 Plan. PwC has assembled sub-teams of professionals to address the issues and work
8 assignments set forth by the Committee, subcommittees and working group. During this fee
9 application period, there was a change in Committee representation, with a representative of
10 PIMCO replacing representatives of Bank of New York and a representative of Reliant Energy
11 replacing representatives of Enron. In the course of PwC's representation of the Committee in
12 this matter, it has been necessary and requested that more than one or two professionals
13 participate in meetings and conferences with the Committee representatives or with the Debtor.
14 This is not normally the case for PwC in such matters and has been dictated by the size of the
15 case, the complex nature of the matters being discussed, the speed with which matters are being
16 addressed in the case, and requirement to have various specialty skills represented and
17 participating in certain key discussions. In many cases, these have been high level meetings or
18 key discussions with the Debtor representatives who are not able to make themselves available
19 for repetitive follow-up discussions. In many cases, the participation of multiple professionals by
20 PwC has been dictated by the specific specializations and backgrounds such as those of the
21 following key professionals:

22 Michael Hamilton is the Firm's senior Utility Specialist in Accounting and
23 Restructurings. He has participated in each of the restructurings that have involved a utility for
24 the Firm over the past 25 years. He has unique knowledge of the regulatory and business
25 environment facing utilities. Mr. Hamilton has coordinated the Committee work on plan
26 structuring, regulatory matters, cash flow projections and legislative matters.

27
28 Thomas Lumsden is one of the Firm's senior bankruptcy specialists, with specialization

1 in utilities and the California Market, having participated in development of the infrastructure for
2 the electricity deregulation in the State, and has operated and bought and sold electrical
3 generation facilities. Mr. Lumsden coordinated the Committee work on executory contracts for
4 QF's, the net short grid modeling, the DWR power purchases and revenue requirements, the tax
5 issues involving the Plan structure, and the retained generation filings with the CPUC.

6 M. Freddie Reiss is a senior bankruptcy specialist with expertise in serving Committees
7 and dealing with intercreditor matters. He has coordinated the Firm's negotiations in the areas of
8 employee retention issues, employment of Debtor professionals, ordinary course motions,
9 committee governance and plan negotiations with the Debtor.

10 Rocky Ho is a Director in Business Recovery Services who has been responsible for
11 coordinating staff assignments and projects for the PwC team, review of work product, and
12 quality control, and has specialized in review and coordination of all Committee response to
13 Debtor motions and filings, litigation matters and Committee consent on expenditures.

14 Allison Young is a Manager in Business Recovery Services who has specialized in the
15 financial modeling, the statewide grid modeling, the cash flow analysis, the assessment of
16 Debtor projections, alternative plan structures and feasibility, and tax analysis of plan proposals.

17 Margery Neis is a Utilities specialist in Business Recovery Services who has coordinated
18 the review and monitoring of all matters with the CPUC, the DWR power purchases and contract
19 database and QF contracts.

20 A separate analysis of participation of PwC professionals at meetings is presented in Exhibit 4 to
21 this Application for explanation of the role and purpose of each professionals' participation.

22 **B. Summary Of Exhibits Regarding Services Rendered By PwC.**

23 PwC has attached the following exhibits as support to its Application:

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27 1. Attached to the Declaration of Thomas E. Lumsden ("Lumsden Declaration") is
28

1 Exhibit 1 - A summary schedule showing the professionals who performed the services, the
2 number of hours spent, the respective professional's billing rate, and the total fees for such
3 services;

4 2. Exhibit 2 - Summary of Fees by Project Category and itemized time records, in
5 chronological order, of each specific service for which an award of compensation is sought. The
6 itemized record includes: (1) the date each service was rendered, (2) the professional(s) who
7 performed the service, (3) a description of the services rendered, and (4) the time spent
8 performing the service in increments of tenths of an hour for the Second Interim Application;

9 3. Exhibit 3 - Expense Summary and Expense Detail reports by individual and
10 itemized total expenses for which reimbursement is sought. All expenses for which
11 reimbursements are sought are disclosed in detail by individual. It should be noted that any
12 airfare charges were incurred as a result of travel in coach class. PwC has not requested
13 reimbursement for certain out-of-pocket expenses when it would not be possible to assemble the
14 billing details for reimbursement under the Guidelines. These unbilled out-of-pocket expenses
15 typically include telephone charges for calls placed in its offices, postage costs including Federal
16 Express charges and copying and facsimile charges incurred at the Applicant's offices in
17 connection with these cases. These unbilled out-of-pocket expenses are real costs that have been
18 incurred by PwC and have benefited the Estate; and

19 4. Exhibit 4 - Summary of Meetings that more than two PwC professionals
20 attended. The summary highlights the relative importance of each team member and the purpose
21 of their involvement at the meetings.

22 **C. Narrative Summary Of Services Provided By PwC.**

23 PwC has submitted detailed listings of time incurred by professional by task for the
24 monthly Cover Sheet Applications to the Debtor, Committee, the United States Trustee and the
25 Court for the period covered by this Second Interim Application. PwC has made reductions to
26 the number of hours submitted on the monthly Cover Letter Applications for the task codes: Fee
27 Application, Professional Compensation Matters and Travel Time, and has reclassified some of
28

1 the detailed time into categories that more appropriately reflect the work performed.
2 Reclassification were made to adjust for new categories of tasks that were not utilized in earlier
3 periods, and to harmonize the categorization among professionals.
4

5 **1. Asset Sales/Valuation Issues (Category 01).**

6 During the Second Application Period, PwC professionals spent a total of 257.9
7 hours rendering services in this category, for which PwC seeks compensation of \$78,656. A
8 summary of the PwC professionals who rendered services in this category and the corresponding
9 amount of fees requested is included in Exhibit "2." The Billing Record for this category, which
10 sets forth a detailed description of the services rendered are filed concurrently herewith.
11

12 Services rendered by PwC professionals in this category included:

13 a) PwC updated and expanded upon its top level valuations of the Debtor's
14 assets and business segments to ascertain solvency of Debtor and ability of the assets to provide
15 asset value coverage for the proposed debt issued under the plan of reorganization.
16

17 b) PwC continued a joint review of the Debtor's improved and unimproved
18 real property asset base to determine values and potential sale or finance opportunities.
19

20 c) PwC reviewed and analyzed the Debtor's schedule of assets expected to
21 be sold in the Plan of Reorganization.

22 The purpose for the work performed was to enable the Committee to assess the
23 solvency of the Debtor, assess proposed property sales to fund the plan of reorganization, and to
24 assess the ability of the Debtor's assets, at market value, to provide adequate coverage for the
25 proposed debt to be issued under the plan of reorganization. The valuation of the Debtors
26 business segments involved analysis of each component of the Debtors operations, adjusting for
27 the different cost structure, resources, market pricing and regulatory environment in California.
28 This information has assisted the Committee in evaluating the debt capacity and creditworthiness

1 of each of the proposed new entities in the Plan of Reorganization. In the process of developing
2 the comparable company data which is referenced in valuations, PwC has also utilized the
3 information to assess the viability of the Debtors financial projections for plan purposes.

4 **2. Bankruptcy Reporting (Category 02).**

5
6 During the Second Application Period, PwC professionals spent a total of 103.5
7 hours rendering services in this category, for which PwC seeks compensation of \$35,578. A
8 summary of the PwC professionals who rendered services in this category and the corresponding
9 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
10 sets forth a detailed description of the services rendered is filed concurrently herewith.

11 Services rendered by PwC professionals in this category included:

12
13 a) PwC reviewed and summarized the Debtor's updated Statement of
14 Financial Affairs and Schedule of Assets and Liabilities and other Operating Reports submitted
15 to the United States Trustee.

16 b) PwC reviewed and analyzed various motions and pleadings of the case,
17 and provided comment to the committee on the financial impact of these items.

18
19 Approximately 40% of the time charged to this task code involved updating
20 PwC's review of the Debtors Schedules of Assets and Liabilities and the Statement of Financial
21 Affairs. These documents comprised over 30,000 pages of data and required extensive time to
22 review and compile. This information, which primarily summarized the real assets and creditor
23 claims of PG&E, has been utilized in several aspects of our work including the valuation of real
24 assets and in assessment of solvency and claim categorization. PwC has attempted to reconcile
25 the claim information provided in the Schedules with reported data for key categories of
26 claimants. There have been innumerable motions filed in the case by the Debtor and other
27 parties which required review and assessment by PwC to assist counsel to the Committee in
28 determining the necessary response. In many cases, the time associated with those motions has

1 been posted to a distinct task code, but in other more generic cases, the time has been posted to
2 the Bankruptcy Reporting task.

3 **3. Cash Flow Analysis (Category 03).**

4
5 During the Second Application Period, PwC professionals spent a total of 84.9
6 hours rendering services in this category, for which PwC seeks compensation of \$34,001. A
7 summary of the PwC professionals who rendered services in this category and the corresponding
8 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
9 sets forth a detailed description of the services rendered, is filed concurrently herewith.

10 Services rendered by PwC professionals in this category included:

11
12 a) PwC analyzed the Debtors' cash flow forecasts to develop an
13 understanding of the Debtor's liquidity position and its ability to generate positive cash flows in
14 future periods.

15 b) PwC conducted interviews with members of management and their
16 advisors to understand the structure and underlying assumptions of financial projections. Specific
17 analyses focused on revenue, balance sheet, cash flow projections, working capital needs, capital
18 expenditure plans, and EBITDA margins. This analysis is necessary to assess long-term viability
19 and the Debtor's ability to fund the Plan of Reorganization.

20 The process was critical to understanding the financial projections, both cash
21 based and operating, to evaluate the solvency of the debtor, to assess the Committee position
22 with respect to motions related to ordinary course expenditures, capital expenditures, payments
23 to DWR, payments to ISO, the relationship and sensitivity of the cash flows to changes in natural
24 gas fuel prices, and the Debtor's ability to generate sufficient cash flows to fund the proposed
25 Plan of Reorganization.

1 hours rendering services in this category, for which PwC seeks compensation of \$10,358. A
2 summary of the PwC professionals who rendered services in this category and the corresponding
3 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
4 sets forth a detailed description of the services rendered is filed concurrently herewith.

5 Services rendered by PwC professionals in this category included:

6
7 a. PwC spent notable time coordinating meetings or the exchange of
8 information with the debtor or its advisors. The time spent drafting data requests and preparing
9 for these meetings are recorded in this task category. Attendance in meetings with the Debtor is
10 recorded in the relevant task code.

11 This effort has resulted in a coordinated and smooth flow of information from the
12 Debtor to the Committee and has enabled the Committee to respond to requests of the Debtor
13 and the Court on a timely basis. PwC has also shared much of its analysis of various aspects of
14 the Debtors operations, including load and resource assessments, Plan financial projections,
15 regulatory issues, and DWR contract and revenue requirement estimations. This collaborative
16 effort has enhanced the efficiency of exchange of information and advanced activities in the
17 progress of the case.

18
19 **6. CPUC Review (Category 06).**

20 During the Second Application period, PwC professionals spent a total of 318.6
21 hours rendering services in this category, for which PwC seeks compensation of \$130,307. A
22 summary of the PwC professionals who rendered services in this category and the corresponding
23 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
24 sets forth a detailed description of the services rendered is filed concurrently herewith.

25 Services rendered by PwC professionals in this category included:

26
27 a. PwC reviewed and monitored CPUC proceedings to determine the
28

1 potential financial impact the proceedings could have on the Debtor.

2 b. PwC reviewed the Debtor's, SCE's, SDG&E's, DWR's and TURN's
3 CPUC filings to determine the potential financial impact on the Debtor's estate.

4 c. PwC analyzed the merits and rationale of the CPUC's settlement
5 agreement with SCE, and whether a similar agreement would be beneficial or feasible for the
6 Debtor.
7

8 The work in this area is critical to the determination of future cash flow and
9 funding of the Debtor to complete a plan of reorganization. As an integrated utility, the Debtor is
10 regulated by the CPUC for all aspects of its owned generation (nuclear and hydro assets), intra-
11 state gas transmission and storage facilities, gas and electric procurement, and distribution of
12 electricity and gas to its wholesale and retail customers through its network of pipes and wires
13 throughout Northern California. The revenues associated with these aspects of its business are
14 determined and set by the CPUC in regulatory hearings. It has been critical to the Committee to
15 understand the position of PG&E and related utilities before the CPUC in assessing the possible
16 outcomes for development of a plan of reorganization. PG&E has been actively engaged with the
17 CPUC during this period with the setting of the revenue requirements for its nuclear and hydro
18 generation assets and with the revenue requirement for the DWR power purchases and bond
19 financing. PwC has monitored the CPUC hearings, testimonies and developments closely, and
20 has prepared minutes of key hearings and modeled the range of outcomes for the Committee.
21 PwC has also performed a thorough analysis of the CPUC's settlement with SCE for the
22 recovery of its past-due procurement related obligations and presented to the committee our
23 analysis of how a similar agreement with the Debtor would compare to the currently proposed
24 Plan of Reorganization.

25
26 **7. DWR Contracts Analysis (Category 07).**

27 During the Second Application Period, PwC professionals spent a total of 471.6
28

1 hours rendering services in this category, for which PwC seeks compensation of \$161,394. A
2 summary of the PwC professionals who rendered services in this category and the corresponding
3 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
4 sets forth a detailed description of the services rendered is filed concurrently herewith.

5 Services rendered by PwC professionals in this category included:

6
7 a) PwC analyzed and summarized the terms of the DWR power purchase
8 contracts and April to June short-term energy purchases. This involved analysis of each long
9 term contract which DWR entered into, development of a database for this contract information,
10 and coordination of this information with PG&E to facilitate the evaluation of the underlying
11 data which was being utilized by DWR to establish the revenue requirement for each utility in
12 California.

13 b) PwC calculated the potential range of future payments that will be
14 required to be remitted to the DWR by the Debtor to pay for its purchased power, administrative
15 costs, and debt service requirements.

16
17 Approximately 40% of the electricity that PG&E supplies to its customers has
18 been provided by the DWR through spot and contract purchases under the program initiated by
19 ABx1. This program by DWR has provided the power to meet the net short load component of
20 each utility in California since February 2001. PwC has monitored the power purchases supplied
21 by DWR to PG&E, estimated the costs of that power, as well as future costs associated with
22 contractual commitments and spot purchases to meet PG&E's net short position, and developed
23 estimates of those future costs. These future power costs have been integrated with the DWR
24 proposed bond finance program to estimate the cash flow impact to PG&E. This information has
25 been compared with financial data supplied by consultants to the DWR and has also been shared
26 with PG&E to assist in efforts to influence the structure of the allocation of those costs among
27 the utilities in California. The impact of the cost of DWR power and finance charges is
28 substantial, amounting to proposed amounts in excess of \$2.4 billion per year. PwC continued

1 its review of the 57 contracts that have been completed by the DWR and updated our database
2 model of those contracts for newly obtained contracts to enable the Committee and PG&E to
3 estimate the volume and cost of that power and its potential allocation to PG&E. We have shared
4 the results of our database with PG&E and cooperated with the Debtor in its development of
5 strategies to rationally allocate these costs before the CPUC.

6 **8. Executory Contracts Analysis (Category 08).**

7
8 During the Second Application Period, PwC professionals spent a total of 37.6
9 hours rendering services in this category, for which PwC seeks compensation of \$17,404. A
10 summary of the PwC professionals who rendered services in this category and the corresponding
11 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
12 set forth a detailed description of the services rendered are filed concurrently herewith.

13 Services rendered by PwC in this category included:

14
15 a) PwC analyzed various Debtor motions to assume Qualified Facility
16 ("QF") and other executory contracts.

17
18 b) PwC analyzed various QF settlement scenarios to determine the impact on
19 the Debtor's projected cash position and cash flows.

20 This work involved review of proposed QF settlement agreements, and
21 negotiations with the Debtor on structures for assumption and modification of these executory
22 contracts. The more than 300 QF generators supply approximately 1/3 of the power PG&E
23 delivers to its customers, and pre-petition claims approximated \$1 Billion. PwC's work in this
24 area helped the Committee to understand the financial consequences of the proposed settlements
25 and whether to support or reject the Debtor's proposed settlement agreements.
26
27
28

1 **9. Extranet Web Site Development and Maintenance (Category 9).**

2 During the Second Application Period, PwC professionals spent a total of 2.6
3 hours rendering services in this category, for which PwC seeks compensation of \$570. A
4 summary of the PwC professionals who rendered services in this category and the corresponding
5 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
6 set forth a detailed description of the services rendered are filed concurrently herewith.

7
8 Services rendered by PwC in this category included:

9 a) PwC maintained an Extranet site for use by the Committee to allow for the
10 easier transfer of information related to the case.

11
12 This effort has provided a Committee with an efficient central repository of
13 financial and legal data, links to key internet sites, and a central communication channel for
14 Committee activities. PwC has voluntarily written-off \$27,150 in extranet programming
15 expenses that were incurred in the First Interim Fee Application Period, but for which PwC did
16 not receive a bill until September 2001.

17 **10. Fee Application (Category 10).**

18
19 During the Second Application Period, PwC professionals spent a total of 137.2
20 hours rendering services in this category, for which PwC seeks compensation of \$43,403. A
21 summary of the PwC professionals who rendered services in this category and the corresponding
22 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
23 sets forth a detailed description of the services rendered are filed concurrently herewith.

24 Services rendered by PwC professionals in this category included:

25
26 a) Time spent preparing PwC's First Interim Fee Application and the
27 monthly Cover Sheet Applications for Allowance and Payment of Interim Compensation and
28 Reimbursement of Expenses in accordance with the requirements established by the United

1 States Bankruptcy Code, the Court and the U.S. Trustee. Time expended preparing this Second
2 Interim Application will be reported in the next interim fee statement. PwC has voluntarily
3 written off compensation requested for this task category in the August through November
4 Cover Sheet Applications of \$37,130.

5 **11. FERC (Category 11).**

6
7 During the Second Application Period, PwC professionals spent a total of 24.1
8 hours rendering services in this category, for which PwC seeks compensation of \$10,471. A
9 summary of the PwC professionals who rendered services in this category and the corresponding
10 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
11 sets forth a detailed description of the services rendered is filed concurrently herewith.

12 Services rendered by PwC professionals in this category included:

13
14 a) PwC monitored FERC proceedings to determine the potential financial
15 impact of regulatory proceedings on the Debtor's Estate, including possible changes in rates,
16 generator refunds, and settlement of the California PX/Generator claims.

17
18 b) PwC reported findings and analysis on FERC proceedings to the
19 Committee.

20 This analysis and monitoring, in concert with regulatory counsel for the
21 Committee, has been critical to assessment of potential refunds on claims which may be awarded
22 to PG&E, potentially reducing the pre-petition obligations, and analyzing the potential claim
23 PG&E will have from the settlement Generator claims against the now defunct California Power
24 Exchange. We have also advised the Committee with respect to the impact of FERC market price
25 caps and the impact of the retroactive application of those caps to the PX, ISO and DWR
26 purchases as they may affect the Debtor.

1 **12. Financial Grid Load Modeling (Category 12).**

2 During the Second Application Period, PwC professionals spent a total of 13.1
3 hours rendering services in this category, for which PwC seeks compensation of \$5,999. A
4 summary of the PwC professionals who rendered services in this category and the corresponding
5 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
6 sets forth a detailed description of the services rendered is filed concurrently herewith.

7
8 Services rendered by PwC professionals in this category included:

9 a) PwC updated its model to simulate the load grid balance of electrical
10 power across the state with updated energy price forecasts received from LCG consulting.

11
12 As the information flow from the Debtor to the Creditors Committee has
13 improved greatly since the beginning of the case, PwC no longer has needed to maintain a
14 separate load grid model, and has instead analyzed and utilized the Debtor's assumptions of the
15 load grid balance and related costs in our financial modeling. The work previously performed in
16 this task category has served to verify the validity of the Debtor's assumptions in its Load Grid
17 model, and as the backbone for the financial modeling of the Debtors operations and cash flows
18 in the financial statement modeling task code to assess various plan alternatives.

19 **13. Financial Statement Modeling (Category 13).**

20
21 During the Second Application Period, PwC professionals spent a total of 354.3
22 hours rendering services in this category, for which PwC seeks compensation of \$133,198. A
23 summary of the PwC professionals who rendered services in this category and the corresponding
24 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
25 sets forth a detailed description of the services rendered is filed concurrently herewith.

26 Services rendered by PwC professionals listed in this category included:

27
28 a) PwC updated and continued to revise its in-depth model that portrays the

1 Debtor's proposed plan of reorganization and allows for the running of scenario analysis to test
2 the financial impact of various changes in the Debtor's operating assumptions.

3 b) PwC performed an in-depth review of the plan of reorganization's
4 financial projections for each disaggregated entity and verified the allocation of assets, revenues
5 and expenses in the Debtor's proposed plan to publicly available data in the Debtor's SEC and
6 FERC filings.

7
8 c) PwC performed various other financial analysis of the Debtor's operations
9 and proposed plan settlements, including an analysis of the settlement agreement proposed for
10 LC backed bonds, a comparison of PG&E and Southern California Edison's cost of service and
11 the recovery the creditors would receive if a similar agreement to the one reached between SCE
12 and the CPUC was offered to PG&E.

13 This financial modeling effort has enabled the Committee to assess the feasibility
14 of the Debtor's proposed plan of reorganization and potential alternatives to the Plan. This
15 model has also been utilized as an integral tool in our top-level valuation efforts to assess value
16 of various segments of the Debtors business and operations.

17
18 **14. Financial Statements (Category 14).**

19 During the Second Application Period, PwC professionals spent a total of 68.7
20 hours rendering services in this category, for which PwC seeks compensation of \$22,913. A
21 summary of the PwC professionals who rendered services in this category and the corresponding
22 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
23 sets forth a detailed description of the services rendered is filed concurrently herewith.

24 Services rendered by PwC professionals in this category included:

25
26 a) PwC reviewed the Debtor's historical financial statements, including SEC
27 and FERC filings.
28

1 b) PwC used its research of the Debtor's historical performance in
2 performing various financial analyses on the Debtor's financial condition and ability to
3 reorganize.

4 As a regulated utility, the Debtor's financial statement filings include submissions
5 to the SEC, FERC, and the CPUC that outline the accounting for GAAP (generally accepted
6 accounting principals) presentation and regulatory accounting purposes. These financial
7 statements present voluminous information on the historical performance and financial health of
8 the Debtor. PwC reviewed certain public filings to verify financial projections in the plan of
9 reorganization and to summarize the financial performance of the utility post-petition for the
10 creditors committee.

11
12 **15. General Committee Matters (Category 15).**

13 During the Second Application Period, PwC professionals spent a total of 281.9
14 hours rendering services in this category, for which PwC seeks compensation of \$151,855. A
15 summary of the PwC professionals who rendered services in this category and the corresponding
16 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
17 sets forth a detailed description of the services rendered is filed concurrently herewith.

18 Services rendered by PwC professionals listed in this category included:

19 a) PwC prepared for and attended numerous meetings and conference calls
20 including the full Committee on various issues, including general case administration, financial
21 issues, regulatory issues, litigation issues and Plan issues.

22 b) PwC personnel prepared for and participated in various formal and
23 informal conference calls between Committee members, Committee working group members,
24 Committee advisors and PG&E regarding the financial impact of various motions brought by
25 PG&E, the proposed plan of reorganization and other issues surrounding the Debtor's estate.
26
27
28

1 c) PwC prepared numerous presentations for distribution to the Committee
2 regarding a the financial impact of various matters affecting the Debtor's Estate, and addressed
3 questions from individual creditors on aspects of the Plan of Reorganization.

4 As has been mentioned earlier, the Committee has participated in a significant
5 number of meetings and conferences to address the volume of issues facing the Debtor and to
6 accelerate the process of reorganization of this Debtor. PwC has structured its team into
7 subgroups with partners and staff splitting responsibility for various areas. This category
8 captures the time spent associated with the myriad of meetings and conferences that PwC has
9 participated in which do not address any one particular task code topic. PwC has attempted to
10 minimize the participation of more than one or two professionals in these meetings and
11 conferences, but in many cases, the variety and complexity of the issues addressed, the speed
12 with which activities in the case have progressed, and the particular specialties of the PwC
13 professionals involved have dictated the need to have more than one or two professionals in
14 attendance. For meetings where more than two PwC professionals were present, Exhibit 4
15 summarizes the role of each team member and the purpose of their involvement at the meeting.

16
17 **16. Legislative Review (Category 16).**

18 During the Second Application Period, PwC professionals spent a total of 29.6
19 hours rendering services in this category, for which PwC seeks compensation of \$12,522. A
20 summary of the PwC professionals who rendered services in this category and the corresponding
21 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
22 sets forth a detailed description of the services rendered is filed concurrently herewith.

23
24 Services rendered by PwC professionals listed in this category included:

25 a) PwC performed a general review and analysis of financial implications of
26 potential and passed legislation affecting the Debtor's estate.

27
28 This utility bankruptcy has involved not just the interplay of the Debtor, creditors

1 and regulators, but has also drawn in the legislative element as the governor and state legislators
2 seek a resolution to the crisis that affected the energy supply in California. PwC has monitored,
3 in concert with Saybrook Capital representatives, the various alternatives being presented by the
4 governor and legislators to assess if these may serve as a proxy for a plan of reorganization for
5 PG&E, and to determine if any of these proposals would have detrimental impact to the Debtor
6 or the Debtor's proposed Plan of Reorganization.

7 **17. Other (Category 17).**

8
9 During the Second Application Period, PwC professionals spent a total of 15.0
10 hours rendering services in this category, for which PwC seeks compensation of \$4,066. A
11 summary of the PwC professionals who rendered services in this category and the corresponding
12 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
13 sets forth a detailed description of the services rendered is filed concurrently herewith.

14 Services rendered by PwC professionals listed in this category included:

15
16 a) PwC performed other tasks inherent in the administration of the case.
17 These tasks did not consume sufficient time to warrant separate task classification. Other tasks
18 include internal PwC status meetings, project staffing, organizing document database, research
19 on the rumored sale of SCE to City Light, and other tasks inherent in case administration.

20 **18. Plan of Reorganization/Negotiations (Category 18).**

21
22 During the Second Application Period, PwC professionals spent a total of 335.8
23 hours rendering services in this category, for which PwC seeks compensation of \$169,914. A
24 summary of the PwC professionals who rendered services in this category and the corresponding
25 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
26 sets forth a detailed description of the services rendered is filed concurrently herewith.

27 Services rendered by PwC professionals listed in this category included:
28

1 a) PwC assisted the Committee in negotiations with the Debtor surrounding
2 its proposed plan of reorganization.

3 b) PwC personnel prepared for and participated in numerous meetings with
4 Committee members, Committee Advisors, the Debtor, and the Debtor's advisors to obtain
5 background information and support of the Debtor's proposed plan of reorganization.
6

7 c) PwC analyzed and summarized the financial aspects of the proposed Plan
8 of Reorganization and presented our analysis to the Committee.

9 d) PwC reviewed the Disclosure Statement and Bilateral agreements to
10 insure consistency between the details in these documents and the supporting plan projections.
11

12 Despite the size and scale of this bankruptcy proceeding, the Committee and
13 Debtor have quickly moved to implement the optimal plan of reorganization for stakeholders.
14 This has involved fast-track efforts that have incorporated all elements of the work that PwC has
15 performed on behalf of the Committee, enabling a continuous engagement and review of
16 underlying detail of all plan assumptions. This effort has involved numerous senior resources of
17 the PwC team in review and negotiation of plan components. These efforts have been continuous
18 since June 2001 and have involved a collaborative sharing of confidential information and
19 strategies.

20 **19. Professional Compensation Matters (Category 19).**
21

22 During the Second Application Period, PwC professionals spent a total of 33.8
23 hours rendering services in this category, for which PwC seeks compensation of \$15,528. A
24 summary of the PwC professionals who rendered services in this category and the corresponding
25 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
26 sets forth a detailed description of the services rendered is filed concurrently herewith.

27 Services rendered by PwC professionals listed in this category included:
28

1 a) PwC reviewed and responded to the US Trustee's objections to PwC's
2 First Interim Fee Application.

3 PwC has voluntarily written off compensation requested for this task category in
4 the August through November Cover Sheet Applications of \$7,699 related to time spent insuring
5 compliance with ethical wall and confidentiality agreements.

6
7 **20. Subcommittee Matters (Category 20).**

8 During the Second Application Period, PwC professionals spent a total of 235.6
9 hours rendering services in this category, for which PwC seeks compensation of \$86,162. A
10 summary of the PwC professionals who rendered services in this category and the corresponding
11 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
12 sets forth a detailed description of the services rendered is filed concurrently herewith.

13 Services rendered by PwC professionals listed in this category included:

14 a) PwC prepared for and participated in numerous meetings and
15 teleconferences with the Committee's Financial, Regulatory/Legislative, and Litigation
16 subcommittees

17 b) At the request of the Committee, PwC analyzed and critiqued the fee
18 applications of the Debtor's professionals and presented our findings to the Committee.

19 PwC has served as an active coordinator of the Financial and Regulatory
20 committees with Saybrook and Milbank. This distribution of work among the Committee
21 members has enabled coordinated direction and accelerated completion of many of the tasks
22 outlined above.

23
24
25
26 **21. Tax Matters (Category 21).**

27 During the Second Application Period, PwC professionals spent a total of 198.5
28

1 hours rendering services in this category, for which PwC seeks compensation of \$86,642. A
2 summary of the PwC professionals who rendered services in this category and the corresponding
3 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
4 sets forth a detailed description of the services rendered is filed concurrently herewith.

5 Services rendered by PwC professionals listed in this category included:

6
7 a) PwC reviewed, analyzed and summarized the tax consequences to the
8 Debtor and the Creditors of the proposed plan of reorganization.

9 b) PwC discussed and analyzed key elements of the Debtor's pending IRS
10 ruling request to determine the likelihood of the Debtor receiving a favorable ruling on the tax
11 treatment of the plan of reorganization.

12
13 PwC researched and summarized the key tax issues of the Plan of reorganization
14 for the Committee and the likelihood the proposed spin-off will be consummated without
15 significant tax liabilities to either the Debtor or the creditors. The key risks of an unfavorable
16 ruling were highlighted for the creditors to enable them to assess the feasibility of the plan
17 receiving favorable tax treatment. The extensive conversations between PwC and the Debtor's
18 tax professionals also assisted the Debtor in crafting and articulating its argument for the IRS
19 ruling request.

20 **22. Travel Time (Category 22).**

21
22 During the Second Application Period, PwC professionals spent a total of 5.0
23 hours rendering services in this category, for which PwC seeks compensation of \$2,585. A
24 summary of the PwC professionals who rendered services in this category and the corresponding
25 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
26 sets forth a detailed description of the services rendered is filed concurrently herewith.

27 Services rendered by PwC professionals listed in this category included:
28

1 (e) PwC normally charges its clients for the cost of overtime and weekend
2 meals and transportation when pressing client matters require the professional to work past
3 normal office hours; however, in accordance with the UST Guidelines and the Court Guidelines,
4 no such charges are included in this Second Interim Application.

5 VI.

6 **COMPENSATION REQUESTED AND RELEVANT LEGAL STANDARD**

7
8 To grant a request for compensation pursuant to Bankruptcy Code section 330,
9 the Court must find that such request is reasonable. The reasonableness of a compensation
10 request is determined by the "lodestar" method. See In re Yermakov, 718 F.2d 1465, 1471 (9th
11 Cir. 1983). Under the lodestar approach, "reasonable" compensation is calculated by
12 multiplying the number of hours reasonably expended by the hourly rate of the professional. In
13 re Rheuban, 121 B.R. 368, 383 (Bankr. C.D. Cal. 1990). There is a strong presumption that the
14 lodestar product is reasonable under Bankruptcy Code section 330. See In re Drexel Burnham
15 Lambert Group, Inc., 133 B.R. 13, 22 (Bankr. S.D.N.Y. 1991).

16 The reasonableness of a professional's hourly rate is based on the cost for
17 comparable services charged in the area, in non-bankruptcy matters. See In re Yermakov, 718
18 F.2d at 1471. The reasonableness of the hours expended on a task is based on whether the
19 services provided were actual and necessary. See In re Nucorp Energy, Inc., 764 F.2d 655, 658
20 (9th Cir. 1985).

21
22 PwC's fees are reasonable given the size and complexity of the bankruptcy case
23 and are commensurate with the fees that PwC has been awarded in comparable chapter 11 cases
24 and that accountants and financial advisors of comparable experience and expertise charge on a
25 regular basis to represent creditor committees in comparable chapter 11 cases. Accordingly,
26 utilizing the lodestar method, PwC's fee and expense request is reasonable and should be
27 allowed and paid pursuant to Bankruptcy Code section 330. See Drexel, 133 B.R. at 22.
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VII.
CONCLUSION

For the reasons set forth above and pursuant to Bankruptcy Code sections 330 and 331, Bankruptcy Rule 2016, the Court Guidelines, the UST Guidelines and the standards adopted by courts in awarding accountants' and financial advisors' fees and costs, PwC submits that the fees for services rendered and costs and expenses incurred on behalf of the Committee during the Second Application Period in the total amount of \$1,320,839 are reasonable and should be allowed on an interim basis and paid in full.

No agreement or understanding of any kind or nature exists between PwC and any other person or entity for the sharing, division, or payment of any portion of the compensation awarded to PwC for services rendered or expenses incurred in connection with PwC's representation of the Committee in the bankruptcy case, except as among the partners and employees of PwC.

WHEREFORE PwC respectfully requests that this Court enter an order:

1. Approving this Second Interim Application in its entirety;
2. Approving an interim award of compensation in the amount of \$1,268,134 for professional services rendered and reimbursement of costs and expenses incurred in the amount of \$52,705, for a total amount of \$1,320,839.
3. Authorizing and directing PG&E to immediately pay to PwC the allowed amounts, less any such amounts already paid pursuant to the Order Establishing Interim Fee Application and Expense Reimbursement Procedure; and

4. Granting such other and further relief as the Court deems just and proper.

DATED: January 14, 2002 Respectfully submitted.

PRICEWATERHOUSECOOPERS LLP

By: 
Thomas E. Lumsden

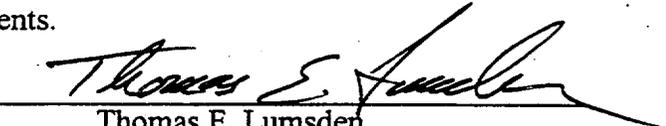
Accountants and Financial Advisors to Official Committee
of Unsecured Creditors

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CERTIFICATION

1
2 I, Thomas E. Lumsden, am the professional designated by PwC to ensure
3 compliance with the United States Bankruptcy Court Northern District of California Guidelines
4 for Compensation and Expense Reimbursement of Professionals and Trustee ("Court
5 Guidelines"). I certify that (a) I have read the Second Interim Application; (b) to the best of my
6 knowledge, information and belief, formed after reasonable inquiry, the compensation and
7 expense reimbursement sought is in conformity with the Court Guidelines, except as specifically
8 noted in the Application; and (c) the compensation and expense reimbursement requested are
9 billed at rates, in accordance with practices, no less favorable than those customarily employed
10 by PwC and generally accepted by PwC's clients.

11 DATED: Jan 14, 2002


Thomas E. Lumsden

1 4. Pursuant to the Second Interim Application, PwC seeks allowance of
2 compensation covering 3,173.5 hours of professional time devoted to advising the Committee in
3 PG&E's bankruptcy case, resulting in the accumulation of \$1,268,134 in fees for professional
4 services rendered and \$52,705 for expenses incurred, for a total amount of \$1,320,839.

5 5. It is PwC's normal business practice to charge its clients in full for
6 services rendered and for all actual and necessary costs and expenses incurred in connection with
7 such services. In compliance with the Court Guidelines and UST Guidelines, however, PwC has
8 voluntarily reduced its expenses incurred during the Second Interim Application Period by
9 \$30,574 representing a reduction of approximately 37%. PwC has also voluntarily reduced its
10 fees for professional time by \$52,564.

11 6. PwC received no pre-petition retainer in connection with this bankruptcy
12 case.

13 7. PwC has submitted monthly fee notices in accordance with the interim fee
14 procedures that were established by the Court. PwC has received payments totaling \$959,704 in
15 connection with the Monthly Cover Sheet Applications covering the period August 1, 2001 to
16 October 31, 2001, comprised of \$910,617 in fees and \$49,087 in expenses.

17 8. No agreement or understanding of any kind or nature exists between PwC
18 and any other person or entity for the sharing, division, or payment of any portion of the
19 compensation awarded to PwC for services rendered or expenses incurred in connection with
20 PwC's representation of the Committee in this chapter 11 proceeding, except as among the
21 partners and employees of PwC.

22 9. I am one of the designated professionals responsible for overseeing the
23 billing in this matter and for assuring compliance with the Guidelines of the Office of the United
24 States Trustee for the Northern District of California relating to billing (the "Guidelines").
25 Based upon my review of the Second Interim Application submitted by PwC for the Second
26
27
28

1 Application Period, I believe that the Second Interim Application complies with the Court
2 Guidelines and the UST Guidelines.

3 10. Attached hereto as Exhibit "1" is a summary of the total hours expended,
4 billing rate, and fees incurred by each PwC professional during the Second Application Period.

5 11. Attached hereto as Exhibit "2" is a summary of each category of services,
6 setting forth the name of each professional who expended time in that category and the total
7 hours and amount billed by each professional in that category during the Second Application
8 Period.

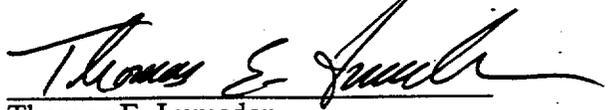
9 12. Attached hereto as Exhibit "3" are Expense Summary and Expense Detail
10 reports by individual and itemized total expenses for which reimbursement is sought.

11 13. Attached hereto as Exhibit "4", is a summary of meetings that more than
12 two PwC professionals attended with a description of the relative importance of each team
13 member and the purpose of their involvement at the meetings.

14 14. Attached hereto as Exhibit "5", is a copy of the Declaration of Clara Yang
15 Strand, executed on January 11, 2002, in support of the Second Interim Application of
16 PricewaterhouseCoopers LLP.

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

19 Executed this 14th day of January, 2002 at San Francisco, California.

20
21
22
23 
24 Thomas E. Lumsden

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 January 14, 2002, I served on the parties listed on the attached Service List, the foregoing document(s) described as:

SECOND INTERIM APPLICATION OF PRICEWATERHOUSECOOPERS LLP FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES (AUGUST 1, 2001 THROUGH NOVEMBER 30, 2001); DECLARATION OF THOMAS E. LUMSDEN IN SUPPORT THEREOF

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

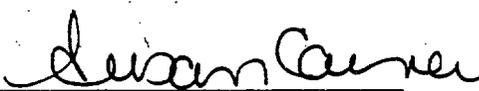
(BY FEDERAL EXPRESS OVERNIGHT DELIVERY)

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 January 14, 2002 San Francisco, California.

Susan Carney
Type or Print Name


Signature

Proof of Service by Federal Express

James L. Lopes, Esq.
Janet A. Nexon, Esq.
Howard, Rice, Nemerovski, Canady, Falk & Rabkin
Three Embarcadero Center, 7th Floor
San Francisco, CA 94111-4065
[Counsel to Debtor]

Office of the U.S. Trustee
Attn: Stephen Johnson
250 Montgomery Street, Suite 1000
San Francisco, CA 94104-3401

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

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 January 14, 2002, I served on the parties listed on the attached Service List, the foregoing document(s) without exhibits described as:

SECOND INTERIM APPLICATION OF PRICEWATERHOUSECOOPERS LLP FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES (AUGUST 1, 2001 THROUGH NOVEMBER 30, 2001); DECLARATION OF THOMAS E. LUMSDEN IN SUPPORT THEREOF

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

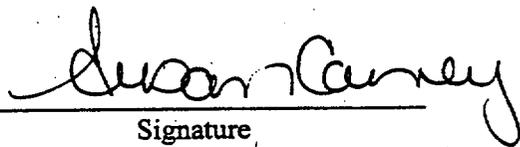
(BY MAIL)

Following ordinary business practices at the San Francisco office of PricewaterhouseCoopers LLP, I placed the sealed envelope(s) for collection and mailing with the United States Postal Service 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 the United States Postal Service 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 January 14, 2002 San Francisco, California.

Susan Carney
Type or Print Name


Signature

SPECIAL NOTICE LIST

As of January 9, 2002

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[Counsel for U.S. Bank Trust National Association]

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