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

FILED

JAN 31 2002

UNITED STATES BANKRUPTCY COURT
SAN FRANCISCO, CA

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

13 In re

14 PACIFIC GAS AND ELECTRIC
15 COMPANY, a California corporation,
16 Debtor.

Case No. 01-30923 DM

Chapter 11 Case

[No Hearing Scheduled]

17 Federal I.D. No. 94-0742640

18 PRICEWATERHOUSECOOPERS COVER SHEET APPLICATION
19 FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION
20 AND REIMBURSEMENT OF EXPENSES FOR DECEMBER 01, 2001 TO DECEMBER
21 31, 2001

22 PricewaterhouseCoopers LLP (the "Firm") submits its Cover Sheet Application
23 (the "Application") for Allowance and Payment of Interim Compensation and
24 Reimbursement of Expenses for the Period December 1, 2001 through December 31, 2001
25 (the "Application Period"). In support of the Application, the Firm respectfully represents
26 as follows:

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

2. The Firm billed a total of \$221,491 in fees and expenses during the

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Application Period. The Total fees represent 452.8 hours expended during the Application Period. These fees and expenses break down as follows:

Period	Fees	Expenses	Total
December 1, 2001 – December 31, 2001	\$190,694	\$30,797	\$221,491

3. Accordingly, the Firm seeks allowance of interim compensation in the total amount of \$192,887 at this time. This total is comprised as follows:
\$162,090 (85% of the fees for services rendered)¹ plus \$30,797 (100% of the expenses incurred).

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

Application Period	Amount Applied For	Description	Amount Paid
First (April 11, 2001 – May 31, 2001)	\$803,642	90% of fees and 100% of expenses	\$803,642
Second (June 1, 2001 – July 31, 2001)	\$870,002	90% of fees and 100% of expenses	\$870,002
First Interim Fee Application	\$2,408	10% fee holdback (\$179,012) net of PricewaterhouseCoopers LLP and Court Adjustments (\$176,604)	\$2,408
Third (August 1, 2001 – August 30, 2001)	\$358,024	85% of fees and 100% of expenses	\$358,024

¹Payment of this amount would result in a "holdback" of \$28,604.

Fourth (September 1, 2001 – September 30, 2001)	\$293,871	85% of fees and 100% of expenses	\$293,871
Fifth (October 1, 2001 – October 31, 2001)	\$307,809	85% of fees and 100% of expenses	\$307,809
Sixth (November 1, 2001–November 30, 2001)	\$215,596	85% of fees and 100% of expenses	\$215,596
Total Paid to the Firm to Date	\$2,851,352		\$2,851,532

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

Application Period	Amount	Description
Third (August 1, 2001 – August 31, 2001)	\$59,230	15% fee holdback
Fourth (September 1, 2001– September 30, 2001)	\$49,016	15% fee holdback
Fifth (October 1, 2001 – October 31, 2001)	\$52,451	15% fee holdback
Sixth (November 1, 2001 – November 30, 2001)	\$37,408	15% fee holdback
Total Owed to Firm to Date	\$198,105	

6. With regard to the copies of this Application served on counsel for the Committee, counsel for the Debtor and the Office of the United States Trustee, attached as Exhibit 1 hereto is the name of each professional who performed services in connection with

1 this case during the period covered by this Application and the hourly rate for each such
2 professional; and (b) attached as Exhibits 2-1 and 2-2 are the detailed time and expense
3 statements for the Application Period that comply with all Northern District of California
4 Bankruptcy Local Rules and Compensation Guidelines and the Guidelines of the Office of
5 the United States Trustee.

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

8 8. Pursuant to this Court's 'ORDER ESTABLISHING INTERIM FEE
9 APPLICATION AND EXPENSE REIMBURSEMENT PROCEDURE' which was entered
10 on or about July 26, 2001, the Debtor is authorized to make the payment requested herein
11 without a further hearing or order of this Court unless an objection to this Application is
12 filed with the Court by the Debtor, the Committee or the United States Trustee and served by
13 the fifteenth day of the month following the service of this Application. If such an objection
14 is filed, Debtor is authorized to pay the amounts, if any, not subject to the objection. The
15 Firm is informed and believes that this Cover Sheet Application was mailed by first class
16 mail, postage prepaid, on or about January 31, 2002.

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

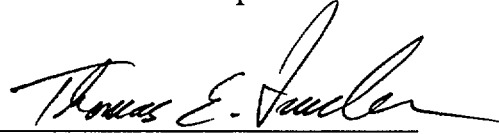
23 10. The Firm represents and warrants that its billing practices comply with all
24 Northern District of California Bankruptcy Local Rules and Compensation Guidelines and
25 the Guidelines of the Office of the United States Trustee. Neither the Firm nor any members
26 of the Firm has any agreement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

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

5 Dated: January 31, 2002

PricewaterhouseCoopers LLP

6
7 By:



8 Thomas E. Lumsden, Partner
9 Accountants and Financial Advisors to the
10 Official Committee of Unsecured
11 Creditors
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Exhibit 1

**Pacific Gas and Electric
Summary of Time By Professional
For the Period December 01, 2001 Through December 31, 2001**

Professional	Title	Time Total	Billing Rate	Fee Total
Chen, Yitze	Sr. Associate	4.8	\$325	\$1,560
Hamilton, Mike	Partner	58.8	\$640	\$37,632
Ho, Rocky	Director	61.0	\$450	\$27,450
Lu, Jennifer	Manager	17.3	\$400	\$6,920
Lumsden, Tom	Partner	28.5	\$595	\$16,958
Neis, Margery	Sr. Associate	102.0	\$325	\$33,150
Pellervo, Pat	Partner	3.7	\$595	\$2,202
Reiss, Freddie	Partner	30.0	\$595	\$17,850
Sin, Theresa	Associate	40.2	\$175	\$7,035
Young, Allison	Manager	106.5	\$375	\$39,938
Totals		<u>452.8</u>		<u>\$190,694</u>

Exhibit 2

Pacific Gas and Electric
Summary of Time By Task Code
For the Period December 01, 2001 Through December 31, 2001

Task Code	Time Total	Fee Total
Asset Sales/Valuation Issues	6.8	\$2,806
Bankruptcy Reporting/Operations	4.3	\$1,809
Cash Flow Analysis	19.4	\$7,940
Claims Analysis	11.9	\$5,144
Coordinating with Debtor	3.1	\$1,295
CPUC Review	24.2	\$9,529
DWR Contracts/Analysis	111.9	\$44,042
Executory Contracts (QF)	18.6	\$9,226
Fee Application	26.8	\$4,930
FERC Review	5.3	\$3,068
Financial Statement Modeling	42.7	\$13,614
Financial Statements	3.1	\$1,522
General Committee Matters	14.5	\$8,402
Plan of Reorganization/Negotiations	89.7	\$48,129
Professional Compensation Matters	1.2	\$336
Subcommittee Matters	35.8	\$14,921
Tax Review	33.5	\$13,984
Totals	452.8	\$190,694

Pacific Gas and Electric Time Reporting***Detail Reporting by Task Code******December 01, 2001 through December 31, 2001***

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Task Code : Asset Sales/Valuation Issues					
Hamilton, Mike	12/2/2001	0.3	\$640	\$192.00	Review comparable analysis for PG&E stand alone entities
SubTotal: <i>Hamilton, Mike</i>		<u>0.3</u>		<u>\$192.00</u>	
Lumsden, Tom	12/3/2001	0.4	\$595	\$238.00	Review motion of PG&E to retain Real estate consultants and brokers for asset assessment and marketing
Lumsden, Tom	12/14/2001	0.4	\$595	\$238.00	Review PG&E motion for ex parte relief re property tax valuation appeal
SubTotal: <i>Lumsden, Tom</i>		<u>0.8</u>		<u>\$476.00</u>	
Young, Allison	12/4/2001	0.3	\$375	\$112.50	Update Market Comp analysis.
Young, Allison	12/13/2001	0.4	\$375	\$150.00	Review/update GenCo valuation.
Young, Allison	12/17/2001	2.8	\$375	\$1,050.00	Review and update Discounted Cash Flow Valuation on the proposed entities.
Young, Allison	12/18/2001	1.5	\$375	\$562.50	Update discounted cash flow analysis.
Young, Allison	12/20/2001	0.7	\$375	\$262.50	Review/update Discounted Cash Flow Valuation and distribute latest draft with comments.
SubTotal: <i>Young, Allison</i>		<u>5.7</u>		<u>\$2,137.50</u>	
Total: <i>Asset Sales/Valuation Issue</i>		<u>6.8</u>		<u>\$2,805.50</u>	

Task Code : Bankruptcy Reporting/Operations

Hamilton, Mike	12/26/2001	0.4	\$640	\$256.00	Begin review of revised POR
SubTotal: <i>Hamilton, Mike</i>		<u>0.4</u>		<u>\$256.00</u>	
Ho, Rocky	12/11/2001	0.6	\$450	\$270.00	Review and analyze debtor's motion re:use of estate funds to hire mediators to handle pre-petition litigation issues.
Ho, Rocky	12/12/2001	0.9	\$450	\$405.00	Review and analyze debtor's motion for relief of stay from reassessment of property value for tax issues.
Ho, Rocky	12/12/2001	0.4	\$450	\$180.00	Review and analyze relief from stay stipulation with City of Fairfield.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Ho, Rocky	12/14/2001	0.9	\$450	\$405.00	Review and analyze stipulation regarding Hydropower motion.
SubTotal: Ho, Rocky		2.8		\$1,260.00	
Sin, Theresa	12/5/2001	0.6	\$175	\$105.00	Search SOFA & SOAL Filing Amended Schedules for commercial paper holder information.
SubTotal: Sin, Theresa		0.6		\$105.00	
Young, Allison	12/4/2001	0.5	\$375	\$187.50	Review emails on planned court filings by the creditors committee.
SubTotal: Young, Allison		0.5		\$187.50	
Total: Bankruptcy Reporting/Opera		4.3		\$1,808.50	

Task Code : Cash Flow Analysis

Hamilton, Mike	12/29/2001	0.5	\$640	\$320.00	Review 12/11 revised cash flow projection
SubTotal: Hamilton, Mike		0.5		\$320.00	
Ho, Rocky	12/4/2001	0.8	\$450	\$360.00	Review debtor's proposed Tri-Valley Area Electric Capacity Project.
Ho, Rocky	12/4/2001	1.1	\$450	\$495.00	Review and analyze issues relating to the Tri-Valley electric capacity project.
Ho, Rocky	12/4/2001	0.9	\$450	\$405.00	Review and analyze outstanding issues on the debtor's proposed Path 15 upgrade project.
Ho, Rocky	12/5/2001	0.8	\$450	\$360.00	Prepare memo on findings and recommendations regarding OCC's position on the Tri-Valley and Path 15 Upgrade projects.
Ho, Rocky	12/5/2001	0.7	\$450	\$315.00	Review and analyze debtor's projected cash flows for FY 2002, emphasis on capital expenditure projects.
Ho, Rocky	12/10/2001	0.5	\$450	\$225.00	Discussion with the Debtor (V Fong) regarding specific issues on the Tri Valley \$136 million project.
Ho, Rocky	12/12/2001	0.8	\$450	\$360.00	Review updated cash flows received from debtor.
Ho, Rocky	12/21/2001	1.1	\$450	\$495.00	Review and analyze debtor's proposed capex project regarding the California Transmission Line Smart Pig retrofit project.
Ho, Rocky	12/21/2001	0.7	\$450	\$315.00	Review presentation on latest cash flow projections from debtor.
Ho, Rocky	12/26/2001	0.4	\$450	\$180.00	Review debtor's proposed FY 2002 capex budget.
Ho, Rocky	12/26/2001	0.5	\$450	\$225.00	Discuss with debtor open issues regarding the proposed Smart Pig capex project.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
SubTotal: <i>Ho, Rocky</i>		8.3		\$3,735.00	
Lumsden, Tom	12/3/2001	0.3	\$595	\$178.50	Review PG&E motion for Tri Valley and Path 15 upgrade - Capex
Lumsden, Tom	12/17/2001	0.5	\$595	\$297.50	Review PG&E cash forecast update
Lumsden, Tom	12/18/2001	0.2	\$595	\$119.00	Review notes from W. Campbell meeting on cash forecasts
Lumsden, Tom	12/27/2001	0.5	\$595	\$297.50	Review A. young summary of PG&E cash flow projection and analysis
SubTotal: <i>Lumsden, Tom</i>		1.5		\$892.50	
Sin, Theresa	12/18/2001	2.1	\$175	\$367.50	Update the cash flow projections of PG&E Co
SubTotal: <i>Sin, Theresa</i>		2.1		\$367.50	
Young, Allison	12/6/2001	0.5	\$375	\$187.50	Review actual cash balance to cash flow projections.
Young, Allison	12/18/2001	1.8	\$375	\$675.00	Review updated cash flow projections through Dec 2002.
Young, Allison	12/20/2001	2.1	\$375	\$787.50	Create summary presentation on updated cash flow projections.
Young, Allison	12/21/2001	2.6	\$375	\$975.00	Update cash flow presentation.
SubTotal: <i>Young, Allison</i>		7		\$2,625.00	
Total: <i>Cash Flow Analysis</i>		19.4		\$7,940.00	

Task Code : Claims Analysis

Ho, Rocky	12/7/2001	0.7	\$450	\$315.00	Review debtor's motion to file certain omnibus objections to various claims.
Ho, Rocky	12/13/2001	1.1	\$450	\$495.00	Review claims support from POR in preparation for 12/14/01 meeting with debtor regarding status of reconciling claims.
Ho, Rocky	12/14/2001	1.3	\$450	\$585.00	Meeting with debtor to discuss status of claims analysis with a focus on PX/ISO claims.
Ho, Rocky	12/18/2001	1	\$450	\$450.00	Meeting with debtor to discuss update on generator claims.
SubTotal: <i>Ho, Rocky</i>		4.1		\$1,845.00	
Lumsden, Tom	12/3/2001	0.2	\$595	\$119.00	Review motion for MLX refund by Delta Builder and PG&E reply

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Lumsden, Tom	12/3/2001	0.3	\$595	\$178.50	Review request for relief from stay re Shea Homebuilders
Lumsden, Tom	12/7/2001	1.2	\$595	\$714.00	Review and comment on debtor motion to file omnibus claim objections
SubTotal: Lumsden, Tom		1.7		\$1,011.50	
Young, Allison	12/5/2001	0.4	\$375	\$150.00	Review PX/PG&E settlement data and discuss PG&E's liability with debtor.
Young, Allison	12/14/2001	0.6	\$375	\$225.00	Review claims detail.
Young, Allison	12/14/2001	1.2	\$375	\$450.00	Meeting with Debtor to discuss claims analysis.
Young, Allison	12/18/2001	1.5	\$375	\$562.50	Meeting with debtor to discuss claims analysis.
Young, Allison	12/18/2001	0.3	\$375	\$112.50	Prepare for meeting with debtor on claims analysis.
Young, Allison	12/18/2001	0.9	\$375	\$337.50	Review supporting information on claims.
Young, Allison	12/20/2001	1.2	\$375	\$450.00	Review claims status details including PX claims and FERC filings on PX liquidation.
SubTotal: Young, Allison		6.1		\$2,287.50	
Total: Claims Analysis		11.9		\$5,144.00	
Task Code : Coordinating with Debtor					
Hamilton, Mike	12/11/2001	0.5	\$640	\$320.00	Work with PG&E and drawn LC banks to arrange a meeting in San Francisco to negotiate a settlement on Thursday in San Francisco.
SubTotal: Hamilton, Mike		0.5		\$320.00	
Young, Allison	12/6/2001	0.5	\$375	\$187.50	Coordinate getting updated claims analysis and cash flows from debtor.
Young, Allison	12/6/2001	0.4	\$375	\$150.00	Draft follow-up data requests on revised financial projections and email to debtor.
Young, Allison	12/10/2001	0.4	\$375	\$150.00	Coordinate data requests with various debtor employees.
Young, Allison	12/12/2001	0.6	\$375	\$225.00	Draft and email pending data requests to PG&E.
Young, Allison	12/14/2001	0.7	\$375	\$262.50	Draft and email remaining questions on POR financials to PG&E.
SubTotal: Young, Allison		2.6		\$975.00	
Total: Coordinating with Debtor		3.1		\$1,295.00	

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Task Code : CPUC Review					
Hamilton, Mike	12/2/2001	0.4	\$640	\$256.00	Review PwC analysis of PG&E's analysis of SCE/CPUC settlement
Hamilton, Mike	12/26/2001	1.2	\$640	\$768.00	Review decision of CPUC to transfer the direct access effect on DWR from one docket to another
SubTotal: <i>Hamilton, Mike</i>		1.6		\$1,024.00	
Ho, Rocky	12/3/2001	0.8	\$450	\$360.00	Review and analyze motion for relief from the automatic stay for CPUC proceeding regarding MLX extensions and supporting documents.
Ho, Rocky	12/4/2001	0.9	\$450	\$405.00	Review and analyze debtor's issues with possible settlement scenarios with the CPUC.
Ho, Rocky	12/4/2001	0.7	\$450	\$315.00	Review draft presentation of proposed SCE/CPUC settlement.
Ho, Rocky	12/7/2001	0.4	\$450	\$180.00	Review PG&E's closing brief in the DWR revenue requirement hearings.
SubTotal: <i>Ho, Rocky</i>		2.8		\$1,260.00	
Lumsden, Tom	12/3/2001	0.6	\$595	\$357.00	Review PG&E reply brief on URG rehearing request.
Lumsden, Tom	12/7/2001	1.1	\$595	\$654.50	Review CPUC notice on ISO charge status among three utilities.
SubTotal: <i>Lumsden, Tom</i>		1.7		\$1,011.50	
Neis, Margery	12/4/2001	1	\$325	\$325.00	Check CPUC website for December 11 agenda. Review agenda and filings.
Neis, Margery	12/10/2001	0.8	\$325	\$260.00	Research and answer question from Allison Young regarding beginning PROACT balance for SCE.
Neis, Margery	12/10/2001	1.5	\$325	\$487.50	Review CPUC filing in A.00-11-038 SCE Advice Letter for MOU with CPUC
Neis, Margery	12/10/2001	1.5	\$325	\$487.50	Summarize last week's filings and review, e-mail summary of filings to team.
Neis, Margery	12/10/2001	0.6	\$325	\$195.00	Review CPUC filing in A.00-11-038 (cons.), SCE Procurement plan and chart.
Neis, Margery	12/11/2001	4.8	\$325	\$1,560.00	Attend final oral arguments in CPUC DWR revenue requirements proceeding. Edit notes, summarize key points and e-mail executive summary and detailed notes to team.
Neis, Margery	12/12/2001	0.6	\$325	\$195.00	Open hard copies of CPUC filings and review.
Neis, Margery	12/13/2001	0.4	\$325	\$130.00	Review CPUC filing - PG&E under grounding of lines.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Neis, Margery	12/13/2001	0.4	\$325	\$130.00	Review CPUC filings - order denying motion to rehear decision seeking utilities to prevent layoffs.
Neis, Margery	12/14/2001	0.9	\$325	\$292.50	Research ISO historical price data to prepare an allocation scenario involving price differentials between NP15 and SP15
Neis, Margery	12/18/2001	1.5	\$325	\$487.50	Review CPUC filings from the last several days.
Neis, Margery	12/19/2001	1	\$325	\$325.00	CPUC filings: summarize filings from last week and e-mail to team.
Neis, Margery	12/19/2001	0.5	\$325	\$162.50	Summarize CPUC filings with regard to natural gas indices possibly returning to Topock and potential impact on URG.
Neis, Margery	12/20/2001	0.8	\$325	\$260.00	Summarize proceedings with Edison's QFs contract amendments for Tom Lumsden.
Neis, Margery	12/21/2001	0.5	\$325	\$162.50	Summarize CPUC filings regarding transfer of Direct Access proceedings.
SubTotal: Neis, Margery		16.8		\$5,460.00	
Reiss, Freddie	12/4/2001	1.3	\$595	\$773.50	Review debtor request for rehearing at CPUC re: rate stabilization
SubTotal: Reiss, Freddie		1.3		\$773.50	
Total: CPUC Review		24.2		\$9,529.00	

Task Code : DWR Contracts/Analysis

Hamilton, Mike	12/2/2001	0.3	\$640	\$192.00	Review DWR non-disclosure statement
Hamilton, Mike	12/3/2001	8	\$640	\$5,120.00	Prepare for and meet with Navigant to review DWR RR model
Hamilton, Mike	12/4/2001	2.2	\$640	\$1,408.00	Review DWR revenue requirements model
Hamilton, Mike	12/5/2001	1.5	\$640	\$960.00	Review DWR revenue requirements model
Hamilton, Mike	12/15/2001	1	\$640	\$640.00	Review responses from DWR with regard to our recent data request to them.
Hamilton, Mike	12/29/2001	0.3	\$640	\$192.00	Review final arguments in the DWR RR allocation case
SubTotal: Hamilton, Mike		13.3		\$8,512.00	
Ho, Rocky	12/5/2001	0.6	\$450	\$270.00	Review summary of DWR's Q2 short term purchases.
Ho, Rocky	12/12/2001	0.6	\$450	\$270.00	Review summary of oral arguments in DWR allocation methodology proceedings.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Ho, Rocky	12/17/2001	0.8	\$450	\$360.00	Review DWR's report on Q2 activities and expenditures.
SubTotal: <i>Ho, Rocky</i>		<u>2</u>		<u>\$900.00</u>	
Lumsden, Tom	12/3/2001	0.6	\$595	\$357.00	Review PG&E brief on DWR Revenue Req't dated 11-29
Lumsden, Tom	12/3/2001	0.9	\$595	\$535.50	Review files prepared by M. Neis re DWR short term purchase reconciliation to filings and variances.
Lumsden, Tom	12/5/2001	0.8	\$595	\$476.00	Review DWR short term contract analysis following clarification with M. Neis.
Lumsden, Tom	12/17/2001	1.7	\$595	\$1,011.50	Review DWR second quarter report on energy purchases and allocations
SubTotal: <i>Lumsden, Tom</i>		<u>4</u>		<u>\$2,380.00</u>	
Neis, Margery	12/3/2001	4	\$325	\$1,300.00	Meeting with Navigant Consulting to review DWR revenue requirements model.
Neis, Margery	12/3/2001	3	\$325	\$975.00	Prepare for Navigant meeting by assembling and printing out documents, load energy price forecasts into Excel for comparison.
Neis, Margery	12/4/2001	2.1	\$325	\$682.50	Begin review of DWR RR model.
Neis, Margery	12/4/2001	2.4	\$325	\$780.00	Type notes from meeting with Navigant. Prepare RFI for Navigant and forward to team for feedback; forward to Navigant's Frank Perdue.
Neis, Margery	12/5/2001	5.9	\$325	\$1,917.50	Reverse engineer DWR RR model - understand relationship between costs and customer revenue requirements.
Neis, Margery	12/5/2001	1.6	\$325	\$520.00	Review DWR revenue requirements model, looking for information under the "cost-allocation" approach and "postage-stamp" approach.
Neis, Margery	12/6/2001	0.5	\$325	\$162.50	Discuss findings of DWR short-term purchases analysis with Antonio Alvarez of PG&E. E-mail him a copy of the analysis, "values only".
Neis, Margery	12/7/2001	5.5	\$325	\$1,787.50	Continue review of DWR revenue requirements model. Summarize information from different parts of the model.
Neis, Margery	12/7/2001	0.7	\$325	\$227.50	Review memo from DWR with additional information - not material changes.
Neis, Margery	12/10/2001	3	\$325	\$975.00	Begin review of DWR revenue requirements model - try to tie to Nov. 5th filing.
Neis, Margery	12/11/2001	3	\$325	\$975.00	Continue review of DWR model. Start summarizing in Excel.
Neis, Margery	12/12/2001	2.9	\$325	\$942.50	Continue review of DWR revenue requirements model. Determine differences between presentation in different areas of the model.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Neis, Margery	12/13/2001	6.2	\$325	\$2,015.00	Continue review of DWR revenue requirements model. Speak with Parag Soni about our request for more information. Review Navigant response. Start to document information flow of model.
Neis, Margery	12/14/2001	4.6	\$325	\$1,495.00	Continue to review DWR RR's model - start to build differing allocation scenarios. Look up SDG&E rate increase order to compare treatment of SDG&E tariff in model.
Neis, Margery	12/17/2001	1.3	\$325	\$422.50	Continue to summarize and perform scenario analysis of DWR revenue requirements model.
Neis, Margery	12/17/2001	1	\$325	\$325.00	DWR news release - Q2 Activities and Expenditures report - review.
Neis, Margery	12/18/2001	2.8	\$325	\$910.00	DWR model allocation scenarios - conversation with Parag Soni of Navigant over outstanding information request.
Neis, Margery	12/19/2001	5.2	\$325	\$1,690.00	Continue to summarize DWR scenario analysis of possible allocations.
Neis, Margery	12/20/2001	5.2	\$325	\$1,690.00	Continue to summarize DWR revenue requirements model.
Neis, Margery	12/20/2001	0.6	\$325	\$195.00	Review DWR debt service estimates by PG&E.
Neis, Margery	12/21/2001	5.2	\$325	\$1,690.00	Work through DWR model revenue requirements and compare to PG&E estimates. Start to modify model to extend estimates of revenue requirements through 2005.
Neis, Margery	12/26/2001	6	\$325	\$1,950.00	November 5th revenue requirement financial model review. Examine spot sales assumptions in model. Summarize 2001/2002 revenue requirement scenarios. Research materials for information supporting PG&E's bond assumption.
Neis, Margery	12/27/2001	3.2	\$325	\$1,040.00	Continue review of DWR revenue requirements model - summarize scenario analysis. E-mail Parag Soni of Navigant Consulting about getting short-term purchases data.
SubTotal: Neis, Margery		75.9		\$24,667.50	
Reiss, Freddie	12/3/2001	1.4	\$595	\$833.00	Read Milbank memo re: DWR revenue requirements & debtor brief filed w/CPUC.
Reiss, Freddie	12/4/2001	3	\$595	\$1,785.00	Review debtor brief re: DWR revenue requirement.
Reiss, Freddie	12/5/2001	1.6	\$595	\$952.00	Review updated DWR revenue requirement information.
SubTotal: Reiss, Freddie		6		\$3,570.00	
Young, Allison	12/3/2001	8	\$375	\$3,000.00	Prepare for and meet with Navigant to discuss assumptions and calculations of DWR revenue requirements model.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	12/4/2001	0.4	\$375	\$150.00	Draft and send remaining data request items on DWR's Revenue requirements model to Navigant/DWR.
Young, Allison	12/20/2001	2.3	\$375	\$862.50	Review DWR debt service and allocations and compare to numbers in POR.
SubTotal: Young, Allison		<u>10.7</u>		<u>\$4,012.50</u>	
Total: DWR Contracts/Analysis		<u>111.9</u>		<u>\$44,042.00</u>	

Task Code : Executory Contracts (QF)

Ho, Rocky	12/3/2001	0.7	\$450	\$315.00	Review Delta Builders' motion and supporting memorandum of points and authorities to compel PG&E's refund of pre-petition main line extension deposits.
Ho, Rocky	12/5/2001	0.8	\$450	\$360.00	Review and analyze outstanding issues related to the debtor's motion to assume the SAP contracts.
Ho, Rocky	12/5/2001	0.9	\$450	\$405.00	Discussion with debtor (V Fong) regarding motion to assume SAP contracts.
Ho, Rocky	12/6/2001	0.6	\$450	\$270.00	Review Declaration of Roger Gray in support of motion to assume SAP contract.
Ho, Rocky	12/6/2001	0.8	\$450	\$360.00	Review issues with debtor regarding assumption of SAP contract.
Ho, Rocky	12/7/2001	0.8	\$450	\$360.00	Review and analyze proposed supplemental settlement terms with GWF and Calpine.
Ho, Rocky	12/11/2001	1.1	\$450	\$495.00	Review and analyze debtor's pleadings in support of supplemental settlements with QFs.
Ho, Rocky	12/11/2001	1.3	\$450	\$585.00	Review Notice of Motion and Motion of Debtors for authority to compromise claims between estate and various qualifying facilities and supporting declarations.
Ho, Rocky	12/19/2001	0.8	\$450	\$360.00	Review and analyze debtor's motion to assume Crockett Cogen and supporting documents.
Ho, Rocky	12/19/2001	1.3	\$450	\$585.00	Review and analyze QF agreement with Crockett Cogen.
Ho, Rocky	12/21/2001	1.2	\$450	\$540.00	Review and analyze PG&E's motion to assume MLX contracts.
Ho, Rocky	12/26/2001	0.7	\$450	\$315.00	Review and analyze open issues regarding the SAP contract assumption.
Ho, Rocky	12/26/2001	0.8	\$450	\$360.00	Review and analyze the Lafferty Declaration regarding debtor's motion for authority to compromise certain QF claims.
Ho, Rocky	12/27/2001	0.9	\$450	\$405.00	Review and analyze additional settlement agreements with various QFs.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
SubTotal: Ho, Rocky		<u>12.7</u>		<u>\$5,715.00</u>	
Lumsden, Tom	12/20/2001	0.7	\$595	\$416.50	Review Crockett PPA assumption and settlement papers
Lumsden, Tom	12/27/2001	1.2	\$595	\$714.00	Review declaration re PG&E settlement on remaining QF claim payments and interest rate, with adjoining settlement agreements and schedules.
SubTotal: Lumsden, Tom		<u>1.9</u>		<u>\$1,130.50</u>	
Reiss, Freddie	12/11/2001	4	\$595	\$2,380.00	Review QF settlements; memo's from counsel re: FERC etc. and additional review of disclosure statement.
SubTotal: Reiss, Freddie		<u>4</u>		<u>\$2,380.00</u>	
Total: Executory Contracts (QF)		<u>18.6</u>		<u>\$9,225.50</u>	
Task Code : Fee Application					
Sin, Theresa	12/6/2001	2	\$175	\$350.00	Start compilation of time detail for November.
Sin, Theresa	12/10/2001	2	\$175	\$350.00	Continue compiling time detail and expense detail for November
Sin, Theresa	12/11/2001	3.2	\$175	\$560.00	Finish working on the expense detail for November
Sin, Theresa	12/12/2001	2.2	\$175	\$385.00	Create expense summary
Sin, Theresa	12/13/2001	1.2	\$175	\$210.00	Review time detail for adequate disclosure
Sin, Theresa	12/18/2001	1.7	\$175	\$297.50	Create Time Detail exhibits
Sin, Theresa	12/19/2001	2.1	\$175	\$367.50	Review remaining time details for adequate disclosure & compliance to bankruptcy court guidelines.
Sin, Theresa	12/19/2001	2.6	\$175	\$455.00	Create exhibits for 2nd Interim fee application
Sin, Theresa	12/20/2001	2.2	\$175	\$385.00	Review time detail summaries by staff and task code and prepare November cover letter application
Sin, Theresa	12/20/2001	3.4	\$175	\$595.00	Review exhibits for 2nd Interim fee application
Sin, Theresa	12/21/2001	3	\$175	\$525.00	Make final corrections to cover letter and prepare for submittal after final review.
SubTotal: Sin, Theresa		<u>25.6</u>		<u>\$4,480.00</u>	
Young, Allison	12/18/2001	1.2	\$375	\$450.00	Review fee application details.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
SubTotal: Young, Allison		1.2		\$450.00	
Total: Fee Application		26.8		\$4,930.00	
Task Code : FERC Review					
Hamilton, Mike	12/29/2001	0.4	\$640	\$256.00	Review notice to FERC of filing of a number of agreements: motion re approval of QF contracts with Calpine and GWF
Hamilton, Mike	12/29/2001	0.4	\$640	\$256.00	Review PG&E notice to FERC re disposition of certain facilities
Hamilton, Mike	12/29/2001	0.3	\$640	\$192.00	Review PG&E notice to FERC re: notice of Natural Gas Act Application re: becoming an interstate gas pipeline
SubTotal: Hamilton, Mike		1.1		\$704.00	
Lumsden, Tom	12/10/2001	1.9	\$595	\$1,130.50	Review Section 204 filings at FERC by PG&E to issue debt securities under the POR.
Lumsden, Tom	12/10/2001	0.3	\$595	\$178.50	Review Milbank memo on Committee intervention in FERC proceedings
Lumsden, Tom	12/14/2001	0.5	\$595	\$297.50	Review notice and summary of PG&E filing to convert gas assets to FERC jurisdiction.
Lumsden, Tom	12/18/2001	0.5	\$595	\$297.50	Review A. Young presentation on bilateral contract analysis
Lumsden, Tom	12/20/2001	0.5	\$595	\$297.50	Review draft filings for intervention in PG&E FERC filings to support the Plan
SubTotal: Lumsden, Tom		3.7		\$2,201.50	
Neis, Margery	12/20/2001	0.5	\$325	\$162.50	Research new FERC Notice of Proposed Rulemaking.
SubTotal: Neis, Margery		0.5		\$162.50	
Total: FERC Review		5.3		\$3,068.00	
Task Code : Financial Statement Modeling					
Lumsden, Tom	12/5/2001	0.8	\$595	\$476.00	Review latest update to financial models for plan and analysis of ratios
SubTotal: Lumsden, Tom		0.8		\$476.00	
Neis, Margery	12/17/2001	4	\$325	\$1,300.00	QC Financial statement model for consolidated re-organized debtor

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Neis, Margery	12/18/2001	1.5	\$325	\$487.50	QC consolidated financial statements - review with Allison Young.
Neis, Margery	12/26/2001	2	\$325	\$650.00	Review bond assumptions for reorganized plan financials
SubTotal: Neis, Margery		<u>7.5</u>		<u>\$2,437.50</u>	
Sin, Theresa	12/14/2001	6.2	\$175	\$1,085.00	Download ISO historical price data (2000-01) and create spreadsheet with allocation scenario involving price differentials between NP15 and SP15.
Sin, Theresa	12/17/2001	4.8	\$175	\$840.00	QC Plan Financial Projections Model
SubTotal: Sin, Theresa		<u>11</u>		<u>\$1,925.00</u>	
Young, Allison	12/4/2001	3.5	\$375	\$1,312.50	Update PoR financial model for revised plan data.
Young, Allison	12/5/2001	3.8	\$375	\$1,425.00	Review of updated POR numbers and supporting documents.
Young, Allison	12/5/2001	0.3	\$375	\$112.50	Discuss Genco-Disco bilateral agreement terms with debtor.
Young, Allison	12/6/2001	3	\$375	\$1,125.00	Update POR model for changes in plan financials.
Young, Allison	12/7/2001	0.8	\$375	\$300.00	Continue analysis/updating POR financial model.
Young, Allison	12/10/2001	2.3	\$375	\$862.50	Review plan financial projections and test assumptions used in model.
Young, Allison	12/13/2001	2.4	\$375	\$900.00	Review and tie-out updated plan financials to detailed support and update POR model accordingly.
Young, Allison	12/14/2001	3.2	\$375	\$1,200.00	Review/reconcile updated financials to detailed financial support. Update POR model.
Young, Allison	12/17/2001	1.8	\$375	\$675.00	Update POR financial model for newly received, supporting information
Young, Allison	12/18/2001	1.3	\$375	\$487.50	Review and QC notes on financial projections and assumptions.
Young, Allison	12/18/2001	0.5	\$375	\$187.50	Update POR financial model.
Young, Allison	12/20/2001	0.5	\$375	\$187.50	Go over assumptions used in POR financial model with W. Campbell of PG&E.
SubTotal: Young, Allison		<u>23.4</u>		<u>\$8,775.00</u>	
Total: Financial Statement Modelin		<u>42.7</u>		<u>\$13,613.50</u>	

Task Code : Financial Statements

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Lumsden, Tom	12/6/2001	0.7	\$595	\$416.50	Review debtors revised POR financial projections and questions raised by A. Young
Lumsden, Tom	12/7/2001	0.6	\$595	\$357.00	Telephone call with C. Strand re debtor financial statement POR analysis and discussions with W. Campbell re same.
Lumsden, Tom	12/10/2001	0.4	\$595	\$238.00	Review open questions on debtor financial statements by A. Young
SubTotal: Lumsden, Tom		1.7		\$1,011.50	
Neis, Margery	12/19/2001	0.3	\$325	\$97.50	Contact Milbank's Thomas Kreller for copies of September, October, November monthly financial statement filings.
SubTotal: Neis, Margery		0.3		\$97.50	
Young, Allison	12/5/2001	1.1	\$375	\$412.50	Review of Debtor's 12.4.01 Form 8K.
SubTotal: Young, Allison		1.1		\$412.50	
Total: Financial Statements		3.1		\$1,521.50	

Task Code : General Committee Matters

Hamilton, Mike	12/4/2001	3	\$640	\$1,920.00	Disclosure statement hearing.
Hamilton, Mike	12/11/2001	2.3	\$640	\$1,472.00	Prepare for and host conference call with drawn LC banks to discuss financial status of plan and to assist in interface with PG&E management re: meeting times
Hamilton, Mike	12/14/2001	1.1	\$640	\$704.00	Discussion of what has happened in the last several days with C. Strand re: class 4F, indicative ratings, disclosures in the POR financial statements and the status of the "page turn" meeting re: POR and Disclosure Statement.
Hamilton, Mike	12/17/2001	1.8	\$640	\$1,152.00	Participate in a OCC conference call to bring the OCC up-to-date on recent meetings with PG&E and their plans with regard to the POR and the Disclosure Statement.
SubTotal: Hamilton, Mike		8.2		\$5,248.00	
Ho, Rocky	12/5/2001	0.4	\$450	\$180.00	Respond to various committee questions/inquiries.
Ho, Rocky	12/13/2001	1	\$450	\$450.00	Teleconference call with creditor (MBIA) to discuss plan economics.
Ho, Rocky	12/17/2001	0.8	\$450	\$360.00	Prepare for creditor call to discuss timing of key hearing dates, open POR and Disclosure Hearing issues and an update of QF settlement discussions.
Ho, Rocky	12/18/2001	0.7	\$450	\$315.00	Prepare for teleconference meeting with certain creditors.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Ho, Rocky	12/18/2001	1.2	\$450	\$540.00	Creditor teleconference with various financial institutions to discuss outstanding POR issues, QF settlements and other plan considerations.
SubTotal: Ho, Rocky		4.1		\$1,845.00	
Lumsden, Tom	12/17/2001	0.4	\$595	\$238.00	Review and comment on questions on MBIA notes
Lumsden, Tom	12/18/2001	1.2	\$595	\$714.00	Participate in bank group call on Plan and financial issues with C. Strand
SubTotal: Lumsden, Tom		1.6		\$952.00	
Reiss, Freddie	12/3/2001	0.3	\$595	\$178.50	Call w/Mike Hamilton re: DWR & Enron issues.
Reiss, Freddie	12/3/2001	0.3	\$595	\$178.50	Call w/Co-Chair re: Enron impact.
SubTotal: Reiss, Freddie		0.6		\$357.00	
Total: General Committee Matters		14.5		\$8,402.00	

Task Code : Plan of Reorganization/Negotiations

Hamilton, Mike	12/4/2001	2	\$640	\$1,280.00	Review POR financial statements
Hamilton, Mike	12/10/2001	4	\$640	\$2,560.00	Review revised Disclosure Statement
Hamilton, Mike	12/11/2001	2.2	\$640	\$1,408.00	Meeting at PG&E with debtor to review POR forecasted financial statement.
Hamilton, Mike	12/14/2001	3.9	\$640	\$2,496.00	Meeting at PG&E to do a page turn of the POR and Disclosure Statement with J. Lopes, P. Aronzon, B. Moore, J. Rosenthal, and a number of PG&E outside attorneys.
Hamilton, Mike	12/14/2001	1	\$640	\$640.00	Meeting with W. Campbell to discuss issues related to the distribution of genco notes and get an update on Class 4F treatment
Hamilton, Mike	12/14/2001	0.4	\$640	\$256.00	Discussion with F. Wan re: discrepancies in our version of the bi-lateral power purchase contract.
Hamilton, Mike	12/14/2001	0.6	\$640	\$384.00	Review presentation on genco/disco bi-lateral power purchase contract.
Hamilton, Mike	12/27/2001	2.9	\$640	\$1,856.00	Complete review of POR and begin review of Disclosure Statement
Hamilton, Mike	12/27/2001	4.1	\$640	\$2,624.00	Review and prepare analysis of POR and Disclosure Statement.
Hamilton, Mike	12/28/2001	4.2	\$640	\$2,688.00	Review of Disclosure Statement
Hamilton, Mike	12/28/2001	3.8	\$640	\$2,432.00	Review of Disclosure Statement

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Hamilton, Mike	12/29/2001	0.9	\$640	\$576.00	Review disclosure statement.
SubTotal: <i>Hamilton, Mike</i>		<u>30</u>		<u>\$19,200.00</u>	
Ho, Rocky	12/3/2001	1.1	\$450	\$495.00	Review and analyze summary of terms regarding certain financial institutions regarding plan treatment.
Ho, Rocky	12/3/2001	1.9	\$450	\$855.00	Review and comment on summary of objections to the proponents disclosure statement.
Ho, Rocky	12/6/2001	1.2	\$450	\$540.00	Review and analyze debtor's latest POR financials, by business group.
Ho, Rocky	12/7/2001	1.2	\$450	\$540.00	Review and analyze black line version of POR and Disclosure Statement.
Ho, Rocky	12/7/2001	1.1	\$450	\$495.00	Review status of PX/ISO claims.
Ho, Rocky	12/10/2001	1.7	\$450	\$765.00	Review and analyze claims portion of blacklined POR and Disclosure Statement.
Ho, Rocky	12/11/2001	1	\$450	\$450.00	Review PG&E's filing with the FERC regarding agreements between reorganized entities.
Ho, Rocky	12/12/2001	0.7	\$450	\$315.00	Review and analyze questions raised by other creditors regarding plan economics.
Ho, Rocky	12/13/2001	3.5	\$450	\$1,575.00	Review latest blackline version of POR and Disclosure Hearing in preparation of 12/14/01 meeting with debtor's advisors re:outstanding issues.
Ho, Rocky	12/14/2001	0.8	\$450	\$360.00	Prepare for meeting with debtor's advisors regarding POR and Disclosure Statement issues.
Ho, Rocky	12/14/2001	2	\$450	\$900.00	Meeting with debtor's professionals to discuss outstanding issues to latest draft POR and Disclosure Statement.
Ho, Rocky	12/17/2001	0.5	\$450	\$225.00	Review bilateral contracts proposed in POR.
Ho, Rocky	12/18/2001	0.7	\$450	\$315.00	Review and analyze presentation on bilateral agreement between genco and reorganized debtor.
Ho, Rocky	12/18/2001	0.8	\$450	\$360.00	Review support for tax considerations in POR.
Ho, Rocky	12/19/2001	2	\$450	\$900.00	Review filed amended POR and Disclosure Statement.
Ho, Rocky	12/20/2001	1.1	\$450	\$495.00	Review red-lined version of amended Disclosure Statement.
Ho, Rocky	12/26/2001	0.5	\$450	\$225.00	Review debtor's motion to extend exclusivity.
SubTotal: <i>Ho, Rocky</i>		<u>21.8</u>		<u>\$9,810.00</u>	
Lumsden, Tom	12/14/2001	1.1	\$595	\$654.50	Review debtors latest blackline disclosure statement and plan

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Lumsden, Tom	12/19/2001	1.4	\$595	\$833.00	Review amendments to POR and Disclosure statement as filed.
Lumsden, Tom	12/20/2001	1	\$595	\$595.00	Review first amended plan and disclosure statement
Lumsden, Tom	12/21/2001	0.7	\$595	\$416.50	Continue review of first amended plan and disclosure statement filed 12-19-01
SubTotal: Lumsden, Tom		<u>4.2</u>		<u>\$2,499.00</u>	
Reiss, Freddie	12/3/2001	4.5	\$595	\$2,677.50	Read carious objections to Disclosure Statement.
Reiss, Freddie	12/4/2001	2	\$595	\$1,190.00	Call re: disclosure statement status hearing.
Reiss, Freddie	12/4/2001	0.7	\$595	\$416.50	Review term sheet re: letter of credit banks plan treatment.
Reiss, Freddie	12/5/2001	0.4	\$595	\$238.00	Call w/Paul Aronzon re: Plan.
Reiss, Freddie	12/6/2001	2	\$595	\$1,190.00	Review update information re: plan; call w/Paul Aronzon re: meeting w/debtor.
Reiss, Freddie	12/10/2001	3	\$595	\$1,785.00	Redline review of Plan & Disclosure Statement.
Reiss, Freddie	12/12/2001	3	\$595	\$1,785.00	Review new updated redline to disclosure & plan documents.
Reiss, Freddie	12/20/2001	2.5	\$595	\$1,487.50	Scan new filings by debtor on Plan and Disclosure Statement.
SubTotal: Reiss, Freddie		<u>18.1</u>		<u>\$10,769.50</u>	
Young, Allison	12/4/2001	1.2	\$375	\$450.00	Review disclosure statement objections.
Young, Allison	12/6/2001	2.3	\$375	\$862.50	Review changes to POR financial projections and summarize for committee.
Young, Allison	12/10/2001	1.2	\$375	\$450.00	Summarize financial objections to disclosure statement and email PG&E questions on the objections.
Young, Allison	12/11/2001	2.2	\$375	\$825.00	Meeting with PG&E re: updated plan projections.
Young, Allison	12/12/2001	1.7	\$375	\$637.50	Review calculation of bilateral terms and expected cash flows from the contract.
Young, Allison	12/13/2001	0.7	\$375	\$262.50	Review changes to Plan of Reorganization.
Young, Allison	12/14/2001	1	\$375	\$375.00	Meeting with Debtor to go over allocation of debt between the entities.
Young, Allison	12/14/2001	1.3	\$375	\$487.50	Review changes to bilateral terms.
Young, Allison	12/17/2001	1.2	\$375	\$450.00	Review emails on PG&E's FERC filings and revised disclosure statement.
Young, Allison	12/17/2001	0.9	\$375	\$337.50	Contact debtor on bilateral terms and update creditor presentation for response.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	12/21/2001	1.9	\$375	\$712.50	Review DWR revenue requirement assumption in PG&E's POR financial model and compare to data obtained in Navigant model.
SubTotal: Young, Allison		15.6		\$5,850.00	
Total: Plan of Reorganization/Nego		89.7		\$48,128.50	
Task Code : Professional Compensation Matters					
Lumsden, Tom	12/18/2001	0.3	\$595	\$178.50	Review court decision on first interim fee app
SubTotal: Lumsden, Tom		0.3		\$178.50	
Sin, Theresa	12/13/2001	0.9	\$175	\$157.50	Read document on court decision on First Interim fee app and future billing procedures.
SubTotal: Sin, Theresa		0.9		\$157.50	
Total: Professional Compensation		1.2		\$336.00	
Task Code : Subcommittee Matters					
Hamilton, Mike	12/5/2001	1.5	\$640	\$960.00	Conference call with Aronzon, Strand, Rosenthal, Lumsden and Young re: key plan issues still open and how to correct those.
Hamilton, Mike	12/12/2001	0.5	\$640	\$320.00	Conference call with regulatory subcommittee to decide level of participation in various regulatory filings.
SubTotal: Hamilton, Mike		2		\$1,280.00	
Ho, Rocky	12/3/2001	0.5	\$450	\$225.00	Review and analyze debtor's supplemental memorandum in support of its application to employ and retain consulting firms, including supplemental declarations.
Ho, Rocky	12/6/2001	0.9	\$450	\$405.00	Prepare for litigation subcommittee call, emphasis on proposed QF settlements.
Ho, Rocky	12/6/2001	1	\$450	\$450.00	Litigation subcommittee call to discuss status of various motions by debtor.
SubTotal: Ho, Rocky		2.4		\$1,080.00	
Lumsden, Tom	12/3/2001	0.3	\$595	\$178.50	Review summary of fee statements filed by Debtor professionals for October.
Lumsden, Tom	12/5/2001	1.5	\$595	\$892.50	Telephone call with C. Strand, Committee Chairperson, re planning activities for next 30 days in case.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Lumsden, Tom	12/6/2001	1	\$595	\$595.00	Prepare for litigation subcommittee call re QF settlements, read settlement documents and cash flow impact.
Lumsden, Tom	12/6/2001	1	\$595	\$595.00	Participate in litigation subcommittee conference call on QF settlements
SubTotal: <i>Lumsden, Tom</i>		<u>3.8</u>		<u>\$2,261.00</u>	
Neis, Margery	12/12/2001	1	\$325	\$325.00	Regulatory Subcommittee conference call. Dial in to meeting - take notes, edit notes.
SubTotal: <i>Neis, Margery</i>		<u>1</u>		<u>\$325.00</u>	
Young, Allison	12/4/2001	2.1	\$375	\$787.50	Update UCC presentation for revised PG&E data/plan numbers.
Young, Allison	12/5/2001	0.8	\$375	\$300.00	Discuss recent financial analysis with Clara Strand.
Young, Allison	12/5/2001	0.8	\$375	\$300.00	Conference call with C. Strand re: plan financial analysis. Partial attendance
Young, Allison	12/5/2001	1.9	\$375	\$712.50	Review/update UCC presentations for new numbers.
Young, Allison	12/6/2001	0.6	\$375	\$225.00	Respond to creditor data request.
Young, Allison	12/7/2001	0.6	\$375	\$225.00	Discuss updated plan projections with Clara Strand.
Young, Allison	12/10/2001	1.6	\$375	\$600.00	Review updated financial projections with Clara Strand.
Young, Allison	12/11/2001	1.8	\$375	\$675.00	Call with drawn LC bondholders to discuss the Reorganized Debtor's financial projections.
Young, Allison	12/11/2001	0.6	\$375	\$225.00	Prepare for call with LC bondholders.
Young, Allison	12/11/2001	3.6	\$375	\$1,350.00	Summarize bilateral agreement terms in presentation for creditors.
Young, Allison	12/12/2001	2.5	\$375	\$937.50	Work on creditor presentation on bilateral agreement terms.
Young, Allison	12/12/2001	1.9	\$375	\$712.50	Respond to creditor inquiry on financial projections.
Young, Allison	12/12/2001	1.6	\$375	\$600.00	Research answers for creditor on financial projections.
Young, Allison	12/13/2001	0.7	\$375	\$262.50	Discussion with C. Strand re: plan projections.
Young, Allison	12/13/2001	2.6	\$375	\$975.00	Review revised bilateral agreement and update presentation.
Young, Allison	12/13/2001	0.7	\$375	\$262.50	Discussion with Creditor on plan projections.
Young, Allison	12/13/2001	1.1	\$375	\$412.50	Research bankruptcy reporting issue for creditor.
Young, Allison	12/17/2001	0.7	\$375	\$262.50	Respond to creditor inquiry.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Young, Allison	12/18/2001	0.4	\$375	\$150.00	Update bilateral presentation and email to Clara Strand.
SubTotal: Young, Allison		26.6		\$9,975.00	
Total: Subcommittee Matters		35.8		\$14,921.00	

Task Code : Tax Review

Chen, Yitze	12/3/2001	1.5	\$325	\$487.50	Research on IRS Guidelines Manual re: treatment of post-petition interest.
Chen, Yitze	12/6/2001	0.8	\$325	\$260.00	Research on Nov. 2001 ruling in Yellin re: tax treatment of post-petition interest.
Chen, Yitze	12/11/2001	0.5	\$325	\$162.50	Update memo to include Nov. 2001 ruling in Yellin and IRS Guidelines for proper tax treatment of post-petition interest .
Chen, Yitze	12/12/2001	1.5	\$325	\$487.50	Update memo to include Nov. 2001 ruling in Yellin and IRS Guidelines for proper tax treatment of post-petition interest.
Chen, Yitze	12/14/2001	0.5	\$325	\$162.50	Update memo to include Nov. 2001 ruling in Yellin and IRS Guidelines for proper tax treatment of post-petition interest.
SubTotal: Chen, Yitze		4.8		\$1,560.00	
Hamilton, Mike	12/26/2001	0.9	\$640	\$576.00	Review summary memo of tax ruling request meeting
SubTotal: Hamilton, Mike		0.9		\$576.00	
Lu, Jennifer	12/5/2001	1.5	\$400	\$600.00	Discuss revisions to tax ruling request meeting summary.
Lu, Jennifer	12/6/2001	1	\$400	\$400.00	Read update re post petition interest deduction; a new court case relating to this issue
Lu, Jennifer	12/7/2001	1.8	\$400	\$720.00	Revisions to ruling request summary and send to A. Young for additional non-tax information to be included in the summary and to P. Pellervo for a second review.
Lu, Jennifer	12/10/2001	3	\$400	\$1,200.00	Incorporate Pat's additional comments/changes to IRS ruling request memo and Allison's comments/changes to the same memo.
Lu, Jennifer	12/11/2001	1.5	\$400	\$600.00	Final revisions to IRS meeting summary, finalized the memo and email to Allison for distribution to creditors committee.
Lu, Jennifer	12/12/2001	1.5	\$400	\$600.00	Discuss re: IRS ruling meeting summary, a call to PG&E to get updates on ruling request filing, and add updated information in the meeting summary and finalize

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Billing Rate</i>	<i>Fees</i>	<i>Description</i>
Lu, Jennifer	12/14/2001	1	\$400	\$400.00	Review/discuss update with recent court case on timing of tax deduction of unpaid interest on debts issue write-up.
Lu, Jennifer	12/17/2001	0.5	\$400	\$200.00	Revisions on tax memo re: timing of tax deduction of interests after petition for bankruptcy.
Lu, Jennifer	12/20/2001	2.5	\$400	\$1,000.00	Reorg tax consequences memo - review for any updated information to finalize, obtain amended Plan disclosure statement and get latest, updated Plan info.
Lu, Jennifer	12/25/2001	3	\$400	\$1,200.00	Update tax consequences memo with updated information obtained from IRS ruling request meeting and amended Plan disclosure statement.
SubTotal: Lu, Jennifer		<u>17.3</u>		<u>\$6,920.00</u>	
Lumsden, Tom	12/18/2001	0.8	\$595	\$476.00	Review tax memo on PG&E IRS filings for POR and impacts
SubTotal: Lumsden, Tom		<u>0.8</u>		<u>\$476.00</u>	
Pellervo, Pat	12/5/2001	0.2	\$595	\$119.00	Review memo of tax in parts of plan
Pellervo, Pat	12/10/2001	2.4	\$595	\$1,428.00	Review/revise tax meeting memo.
Pellervo, Pat	12/11/2001	0.8	\$595	\$476.00	Review final tax memo.
Pellervo, Pat	12/12/2001	0.3	\$595	\$178.50	Follow-up call w/PG&E re ruling status update and add to memo.
SubTotal: Pellervo, Pat		<u>3.7</u>		<u>\$2,201.50</u>	
Young, Allison	12/10/2001	3.4	\$375	\$1,275.00	Review and edit summary of discussions with PG&E on their planned IRS filing on the plan's tax ruling.
Young, Allison	12/11/2001	1.1	\$375	\$412.50	Review revised memo on PG&E's proposed IRS filing.
Young, Allison	12/12/2001	0.3	\$375	\$112.50	Review updated memo on PG&E's proposed tax ruling.
Young, Allison	12/20/2001	1.2	\$375	\$450.00	Review memo on tax treatment of debt issued in plan.
SubTotal: Young, Allison		<u>6</u>		<u>\$2,250.00</u>	
Total: Tax Review		<u>33.5</u>		<u>\$13,983.50</u>	
<hr/>					
Total Project :		<div>452.8</div>		<div>\$190,693.50</div>	

*Pacific Gas and Electric**Detail of Expenses**For the Period December 01, 2001 Through December 31, 2001*

<i>Name</i>	<i>Date</i>	<i>Category</i>	<i>Amount</i>	<i>Description</i>
Hamilton, Mike	12/2/2001	Business Meals & Entertainment	\$16.99	Dinner while out of town
Hamilton, Mike	12/2/2001	Transportation	\$96.00	Car - apartment to JFK Airport
Hamilton, Mike	12/2/2001	Transportation	\$1,461.35	RT airfare JFK to SFO to Newark
Hamilton, Mike	12/2/2001	Transportation	\$37.00	Cab - SFO to hotel
Hamilton, Mike	12/3/2001	Business Meals & Entertainment	\$22.23	Dinner while out of town
Hamilton, Mike	12/3/2001	Business Meals & Entertainment	\$3.70	Breakfast while out of town
Hamilton, Mike	12/3/2001	Transportation	\$4.00	Tolls RT from Sacramento for meeting at Navigant
Hamilton, Mike	12/3/2001	Transportation	\$5.00	Cab - hotel to office
Hamilton, Mike	12/4/2001	Business Meals & Entertainment	\$6.00	Breakfast while out of town
Hamilton, Mike	12/4/2001	Business Meals & Entertainment	\$46.89	Dinner while out of town
Hamilton, Mike	12/5/2001	Business Meals & Entertainment	\$12.00	Dinner while out of town
Hamilton, Mike	12/5/2001	Business Meals & Entertainment	\$4.75	Breakfast while out of town
Hamilton, Mike	12/5/2001	Lodging	\$786.60	Hotel in San Francisco
Hamilton, Mike	12/5/2001	Transportation	\$48.00	Cab - Newark airport to apartment
Hamilton, Mike	12/5/2001	Transportation	\$38.00	Cab - Office to SFO
Hamilton, Mike	12/10/2001	Business Meals & Entertainment	\$12.75	Dinner while out of town
Hamilton, Mike	12/10/2001	Sundry	\$5.00	Tips at hotel
Hamilton, Mike	12/10/2001	Transportation	\$38.00	Cab - SFO to hotel
Hamilton, Mike	12/10/2001	Transportation	\$1,586.18	RT airfare JFK to SFO
Hamilton, Mike	12/10/2001	Transportation	\$48.95	Car - office to JFK airport
Hamilton, Mike	12/11/2001	Business Meals & Entertainment	\$6.00	Breakfast while out of town
Hamilton, Mike	12/11/2001	Business Meals & Entertainment	\$33.50	Dinner while out of town
Hamilton, Mike	12/11/2001	Transportation	\$5.00	Cab - hotel to office
Hamilton, Mike	12/12/2001	Business Meals & Entertainment	\$36.23	Dinner while out of town
Hamilton, Mike	12/12/2001	Business Meals & Entertainment	\$6.00	Breakfast while out of town
Hamilton, Mike	12/12/2001	Lodging	\$524.40	Hotel in San Francisco

<i>Name</i>	<i>Date</i>	<i>Category</i>	<i>Amount</i>	<i>Description</i>
Hamilton, Mike	12/13/2001	Business Meals & Entertainment	\$40.00	Dinner while out of town
Hamilton, Mike	12/14/2001	Business Meals & Entertainment	\$5.25	Breakfast while out of town
Hamilton, Mike	12/14/2001	Lodging	\$524.40	Hotel in San Francisco
Hamilton, Mike	12/14/2001	Sundry	\$2.00	Tips at hotel
Hamilton, Mike	12/14/2001	Transportation	\$80.00	Cab - JFK airport to apartment
Hamilton, Mike	12/14/2001	Transportation	\$38.00	Cab - hotel to SFO
Hamilton, Mike	12/26/2001	Business Meals & Entertainment	\$11.50	Dinner while out of town
Hamilton, Mike	12/26/2001	Sundry	\$3.00	Tips at hotel
Hamilton, Mike	12/26/2001	Transportation	\$1,586.18	RT airfare NY to San Francisco to NY
Hamilton, Mike	12/26/2001	Transportation	\$37.00	Cab - SFO to office
Hamilton, Mike	12/26/2001	Transportation	\$100.50	Car - apartment to JFK airport
Hamilton, Mike	12/27/2001	Business Meals & Entertainment	\$56.39	Dinner while out of town
Hamilton, Mike	12/27/2001	Business Meals & Entertainment	\$6.00	Breakfast while out of town
Hamilton, Mike	12/27/2001	Transportation	\$5.00	Cab - office to hotel
Hamilton, Mike	12/27/2001	Transportation	\$5.00	Cab - hotel to office
Hamilton, Mike	12/28/2001	Business Meals & Entertainment	\$9.00	Dinner while out of town
Hamilton, Mike	12/28/2001	Business Meals & Entertainment	\$6.00	Breakfast while out of town
Hamilton, Mike	12/28/2001	Transportation	\$5.00	Cab - hotel to office
Hamilton, Mike	12/29/2001	Business Meals & Entertainment	\$8.25	Breakfast while out of town
Hamilton, Mike	12/29/2001	Lodging	\$786.60	Hotel in San Francisco
Hamilton, Mike	12/29/2001	Transportation	\$92.31	Cab - JFK airport ot apartment
Hamilton, Mike	12/29/2001	Transportation	\$38.00	Cab - hotel to SFO
Lumsden, Tom	11/11/2001	Sundry	\$216.00	Cell phone calls
Neis, Margery	12/11/2001	Sundry	\$23.54	Cell phone calls
Neis, Margery	12/11/2001	Sundry	\$34.26	Cell phone calls
Neis, Margery	12/11/2001	Transportation	\$10.00	Cab fare to CPUC hearing
PricewaterhouseCoopers	7/5/2001	Shipping/Mailing	\$486.27	Messenger service for pick of DWR long term energy contracts data from State Controllers
PricewaterhouseCoopers	7/31/2001	Reproduction	\$2,032.00	Outside service of printing and postage for proof of service of cover letter application

<i>Name</i>	<i>Date</i>	<i>Category</i>	<i>Amount</i>	<i>Description</i>
PricewaterhouseCoopers	8/31/2001	Reproduction	\$2,100.00	Outside service of printing and postage for proof of service of cover letter application
PricewaterhouseCoopers	9/28/2001	Reproduction	\$3,531.37	Outside service of printing and postage for proof of service of cover letter application
PricewaterhouseCoopers	10/7/2001	Shipping/Mailing	\$4.40	Messenger service of documents to Sheppard Mullin (creditor's counsel)
PricewaterhouseCoopers	10/31/2001	Reproduction	\$4,363.00	Outside service of printing and postage for proof of service of cover letter application
PricewaterhouseCoopers	11/30/2001	Reproduction	\$4,426.35	Outside service of printing and postage for proof of service of cover letter application
PricewaterhouseCoopers	12/21/2001	Reproduction	\$5,084.80	Outside service of printing and postage for proof of service of cover letter application
Reiss, Freddie	11/14/2001	Transportation	\$50.00	Amex fee for booking flight reservations
Young, Allison	12/3/2001	Sundry	\$11.75	Parking for meeting with Navigant/DWR
Young, Allison	12/3/2001	Sundry	\$10.00	Valet fee to pick up rental car
Young, Allison	12/3/2001	Transportation	\$77.20	Rental car for trip to Sacramento to meet with Navigant/DWR
			<u>\$30,796.84</u>	

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF SAN FRANCISCO

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

On January 31, 2002, I served on the parties listed on the attached Service List, the foregoing document(s) described as:

PRICEWATERHOUSECOOPERS COVER SHEET APPLICATION FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR DECEMBER 01, 2001 TO DECEMBER 31, 2001

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


(BY FEDERAL EXPRESS OVERNIGHT DELIVERY)

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

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

Executed on January 31, 2002 San Francisco, California.

Theresa Sin
Type or Print Name


Signature

Proof of Service by Federal Express

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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 31, 2002, I served on the parties listed on the attached Service List, the foregoing document(s) without exhibits described as:

PRICEWATERHOUSECOOPERS LLP COVER SHEET APPLICATION FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR DECEMBER 01, 2001 TO DECEMBER 31, 2001

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

(BY MAIL)

X 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 31, 2002 San Francisco, California.

Theresa Sin
Type or Print Name


Signature

SPECIAL NOTICE LIST

As of January 30, 2002

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