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6  
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PACIFIC GAS AND ELECTRIC COMPANY

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

12 In re

13 PACIFIC GAS AND ELECTRIC  
COMPANY, a California corporation,

14 Debtor.  
15

16 Federal I.D. No. 94-0742640  
17  
18

Case No. 01-30923 DM

Chapter 11 Case

Date: March 5, 2004

Time: 1:30 p.m.

Place: 235 Pine Street, 22nd Floor  
San Francisco, California

Judge: Hon. Dennis Montali

19 NOTICE OF MOTION AND MOTION FOR EXTENSION OF TIME TO OBJECT TO  
CERTAIN PROOFS OF CLAIM AND FOR RELATED RELIEF;

20 MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT THEREOF

21 [SUPPORTING DECLARATION OF KERMIT KUBITZ FILED SEPARATELY]  
22  
23  
24  
25  
26  
27  
28

MOTION FOR EXTENSION OF TIME TO OBJECT TO CERTAIN PROOFS OF CLAIM AND RELATED RELIEF

HOWARD  
RICE  
NEMEROVSKI  
CANADY  
FALK  
& RABKIN  
A Professional Corporation

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1                                    **NOTICE OF MOTION AND MOTION**

2  
3                    **PLEASE TAKE NOTICE** that on March 5, 2004 at 1:30 p.m., or as soon  
4 thereafter as the matter may be heard, in the Courtroom of the Honorable Dennis Montali,  
5 located at 235 Pine Street, 22nd Floor, San Francisco, California, Pacific Gas and Electric  
6 Company, the debtor and debtor in possession in the above-captioned Chapter 11 case  
7 ("PG&E" or the "Debtor"), will and hereby does move (the "Motion") the Court for entry of  
8 an order (1) extending the time for the Debtor to object to certain proofs of claim filed  
9 herein, whose allowance is dependent, in whole or in part, on certain proceedings pending  
10 before the Federal Energy Regulatory Commission, until after resolution of such  
11 proceedings, (2) extending the time for the Debtor to object to claims which are subject to  
12 pending objections or otherwise constitute "Disputed Claims" under the Debtor's confirmed  
13 Chapter 11 plan as of the time such plan becomes effective, until 30 days after the objections  
14 to such claims are resolved or such claims no longer constitute Disputed Claims, and (3)  
15 providing certain related relief.

16                    The Motion is based on this Notice of Motion and Motion, the accompanying  
17 Memorandum of Points and Authorities, the Declaration of Kermit Kubitz ("Kubitz  
18 Declaration") filed concurrently herewith, the record of this case and any evidence or  
19 argument presented at or prior to the hearing on this Motion.

20                    **PLEASE TAKE FURTHER NOTICE** that pursuant to Rule 9014-1(c)(1) of the  
21 Bankruptcy Local Rules of the United States District Court for the Northern District of  
22 California, any written opposition to the Motion and the relief requested herein must be filed  
23 with the Bankruptcy Court and served upon appropriate parties (including counsel for  
24 PG&E, the Office of the United States Trustee and the Official Committee of Unsecured  
25 Creditors) at least 14 days prior to the scheduled hearing date. If there is no timely  
26 opposition to the requested relief, the Court may enter an order granting such relief by  
27 default and without further hearing.

1 MEMORANDUM OF POINTS AND AUTHORITIES

2 I.

3 INTRODUCTION

4 On December 22, 2003, this Court entered its order confirming the Plan of  
5 Reorganization Under Chapter 11 of the Bankruptcy Code for Pacific Gas and Electric  
6 Company Dated July 31, 2003, As Modified by Modifications Dated November 6, 2003 and  
7 December 19, 2003 (the "Plan")<sup>1</sup>. The Effective Date of the Plan has not yet occurred,  
8 although Section 8.2 of the Plan reflects that the Effective Date is anticipated to occur by  
9 March 31, 2004.

10 Pursuant to the Plan, unless otherwise ordered by the Bankruptcy Court, the  
11 deadline for filing objections to Claims (other than Administrative Expense Claims) is the  
12 Effective Date of the Plan. As recognized by the Plan, all ISO, PX and Generator Claims,  
13 which are classified in Class 6 under the Plan, constitute Disputed Claims, whose resolution  
14 is subject to the FERC Refund Proceedings. The Plan provides that such Claims will  
15 become Allowed Claims following resolution of the FERC Refund Proceedings. The Plan  
16 further provides that the Debtor will not attempt to obtain a determination by this Court of  
17 the matters at issue in the FERC Refund Proceedings, although the Debtor retains the right to  
18 bring objections to ISO, PX and Generator Claims before this Court on other grounds. As  
19 discussed below, the FERC Refund Proceedings remain pending, and are not expected to be  
20 resolved prior to the anticipated Effective Date of the PG&E Plan. Accordingly, presuming  
21 that the Plan becomes effective, PG&E seeks an extension of time to object to ISO, PX and  
22 Generator Claims (listed on Exhibit 1 attached hereto) until the date that such Claims  
23 become Allowed Claims under the Plan.

24 The Debtor requests a similar extension with respect to numerous other Claims  
25 filed against the Debtor (listed on Exhibits 2 and 4 attached hereto) that are expected to be  
26

27 <sup>1</sup> Capitalized terms used herein without definition have the meanings ascribed to them  
28 in the Plan.

1 affected by the resolution of the FERC Refund Proceedings, and/or are subject to other  
2 FERC proceedings, which remain unresolved, as discussed below.

3 In addition, the Debtor requests that the extension apply to the other components  
4 of Claims containing ISO, PX and Generator Claims (listed on Exhibit 3 attached hereto),  
5 even if those components are not directly affected by the resolution of the FERC Refund  
6 Proceedings.<sup>2</sup> In seeking such relief, the Debtor submits that the avoidance of piecemeal  
7 litigation is in the best interests of all concerned parties, as well as the Court.

8 The Debtor further seeks an extension of the time for it to object to claims which  
9 are subject to pending objections or otherwise constitute Disputed Claims as of the Effective  
10 Date, until 30 days after the objections or disputes with respect to such Claims are resolved.  
11 This will conserve estate resources by preventing the Debtor from being forced to make  
12 potentially unnecessary objections which might otherwise be required if such objections or  
13 disputes were not resolved prior to the Effective Date, which is the current deadline for  
14 objecting to Claims.

15 Finally, the Debtor requests that the Claims that are subject to the extensions  
16 sought herein be deemed Disputed Claims under the Plan until expiration of the period for  
17 objecting to such Claims to avoid potentially paying claims that are later disallowed.

## 18 II.

### 19 FACTUAL BACKGROUND AND DISCUSSION<sup>3</sup>

#### 20 A. General Factual Background

21 PG&E filed a voluntary petition for relief under Chapter 11 of the Bankruptcy  
22 Code on April 6, 2001. A trustee has not been appointed, and PG&E continues to function  
23 as a debtor in possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

24  
25 <sup>2</sup> For the Court's convenience, Exhibit 5 attached hereto contains a summary of all of  
26 the Claims listed on Exhibits 1 through 4, including the total claim amount, reductions to  
27 such claim amount, the dollar amount of the claim attributable to the FERC proceedings, and  
28 the dollar amount of the claim that is not affected by the FERC proceedings.

<sup>3</sup> The evidentiary basis and support for the facts set forth in this Section are contained  
in the Kubitz Declaration filed concurrently herewith.

1 PG&E's Plan was confirmed on December 22, 2003. The Effective Date of the Plan has not  
2 yet occurred, although Section 8.2 of the Plan reflects that the Effective Date is anticipated  
3 to occur by March 31, 2004.

4 Pursuant to Section 5.5 of the Plan, unless otherwise ordered by the Bankruptcy  
5 Court, the deadline for filing objections to claims (other than Administrative Expense  
6 Claims) is the Effective Date of the Plan.<sup>4</sup>

7 Under Section 4.15(c) of the Plan, all ISO, PX and Generator (Class 6) Claims<sup>5</sup>  
8 constitute Disputed Claims, whose resolution is subject to the FERC Refund Proceedings.  
9 (The current status of the FERC Refund Proceedings is discussed below in Section II.B.)  
10 The Plan provides that the Debtor will not attempt to obtain a determination by this Court of  
11 the matters at issue in the FERC Refund Proceedings, although the Debtor retains the right to  
12 bring objections to ISO, PX and Generator Claims before this Court on other grounds.<sup>6</sup>

13 Section 5.4(g)(i) of the Plan further provides that ISO, PX and Generator Claims will  
14 become Allowed Claims on the date designated by FERC when payments are to be made on  
15 account of ISO, PX and Generator Claims pursuant to an unstayed order in the FERC  
16 Refund Proceedings, or if no date is designated in such order, 45 days after the issuance of  
17

18 <sup>4</sup> Specifically, Section 5.5 of the Plan provides, in relevant part: "[u]nless otherwise  
19 ordered by the Bankruptcy Court, (a) all objections to Claims (except for Administrative  
20 Expense Claims) shall be filed and served upon the holder of the Claim as to which the  
objection is made (and, as applicable, upon the Debtor and the Committee) as soon as is  
practicable, but in no event later than the Effective Date . . . ."

21 <sup>5</sup> The Plan defines ISO, PX and Generator Claims as "all Claims against the Debtor  
22 arising from amounts due to the ISO, PX and various power generators based on purchases  
of electricity or ancillary services by the Debtor in markets operated by the PX and the ISO."

23 <sup>6</sup> In particular, Section 4.15(c) of the Plan provides, in relevant part:

24 "As of the date hereof, all ISO, PX and Generator Claims are Disputed. The  
25 Debtor agrees that for purposes of determining the amount of Allowed ISO, PX  
26 and Generator Claims that are not resolved consensually by settlement, the  
27 Debtor will prosecute the FERC Refund Proceedings only before the FERC or  
28 any Court to which an appeal from the FERC order may be taken, and will not  
attempt to obtain a determination of such matters before the Bankruptcy Court,  
except . . . to the extent the Debtor has an objection based on a matter that is not  
the subject matter of the FERC Refund Proceedings. Nothing herein precludes  
the Debtor from asserting in the Bankruptcy Court or in any other forum any  
other defense or objection to any ISO, PX and Generator Claims."

1 such order, provided such order has not been stayed.<sup>7</sup>

2 Generally speaking, the Plan provides for payment of Allowed Claims on the  
3 later of the Effective Date and the date the Claim becomes an Allowed Claim.<sup>8</sup> Allowed  
4 Claims are defined in the Plan to include claims that are not Disputed Claims.<sup>9</sup> Disputed  
5 Claims under the Plan include Claims or portions thereof that are subject to unresolved  
6 objections.<sup>10</sup> Section 5.4(g)(i) of the Plan provides for the establishment of one or more  
7 escrows for certain Disputed Claims for the purpose of setting aside funds to make  
8 distributions on such Claims, pending their final resolution. Section 5.4(g)(i) provides for  
9 the accrual of interest on the funds in the Disputed Claim escrow(s) and the payment of  
10 interest with respect to Disputed Claims.<sup>11</sup>

11 <sup>7</sup> In particular, Section 5.4(g)(i) of the Plan provides, in relevant part:

12 "A Disputed ISO, PX and Generator Claim shall become an Allowed Claim on  
13 the date designated by FERC when payments are to be made on account of ISO,  
14 PX and Generator Claims, pursuant to an unstayed order in the FERC Refund  
15 Proceedings; provided, however, that if no date is designated in such order, a  
16 Disputed ISO, PX and Generator Claim shall automatically become an Allowed  
17 Claim forty-five (45) days after the issuance of such order, provided such order  
18 has not been stayed."

16 <sup>8</sup> Section 4.2(d) of the Plan provides, in relevant part:

17 "[E]ach of the distributions specified in this Article IV with respect to each  
18 Allowed Claim or Equity Interest shall (i) occur on the later of the Effective Date  
19 and the date such Allowed Claim or Equity Interest becomes an Allowed Claim  
20 or Equity Interest, or as soon as practicable thereafter . . . ."

19 <sup>9</sup> Section 1.1 of the Plan provides, in relevant part:

20 "Allowed means, with reference to any Claim against or Equity Interest in the  
21 Debtor . . . any Claim or Equity Interest which is not Disputed . . . ."

21 <sup>10</sup> Section 1.1 of the Plan provides, in relevant part:

22 "Disputed means (a) with reference to any Claim against the Debtor . . . as to  
23 which the Debtor has interposed a timely objection and/or request for estimation  
24 in accordance with section 502(c) of the Bankruptcy Code and/or Bankruptcy  
25 Rule 3018, which objection and/or request for estimation has not been withdrawn  
26 or determined by a Final Order . . . . A Claim that is Disputed by the Debtor as to  
27 its amount only shall be deemed Allowed in the amount the Debtor admits owing,  
28 if any, and Disputed as to the excess."

26 <sup>11</sup> In particular, Section 5.4(g)(i) of the Plan provides, in relevant part:

27 "From and after the Effective Date, the Cash reserved for such Disputed Claim  
28 will earn interest at the same rate as if such Cash had been invested in either

(i) money market funds consisting primarily of short-term U.S. Treasury  
securities or (ii) obligations of or guaranteed by the United States of America or

(continued . . . )

1        **B.    The FERC Refund Proceedings And Other FERC Proceedings.**

2            **1.    The FERC Refund Proceedings**

3            In response to the unprecedented increase in wholesale electricity prices during  
4    2000 and 2001, FERC held, on November 1, 2000, that prices in the California electric  
5    power markets were not just and reasonable. *San Diego Gas & Elec. Co. v. Sellers of*  
6    *Energy*, 93 F.E.R.C. (CCH) ¶61,121 at 61,349-61,350 (Nov. 1, 2000). In addition, on  
7    July 25, 2001, FERC held that buyers would be entitled to refunds for power purchased in  
8    such markets from October 2, 2000 through June 20, 2001. *San Diego Gas & Elec. Co. v.*  
9    *Sellers of Energy*, 96 F.E.R.C. (CCH) ¶61,120 at 61,513-61,514 (July 25, 2001). The  
10   amount of refunds was left to be determined in subsequent FERC proceedings. On  
11   December 12, 2002, a FERC administrative law judge ("ALJ") issued an initial decision (the  
12   "December 12 Order") finding that energy sellers had overcharged the utilities, the State of  
13   California and other buyers from October 2, 2000 through June 20, 2001 by approximately  
14   \$1.8 billion. *San Diego Gas & Elec. Co. v. Sellers of Energy*, 101 F.E.R.C. ¶63,026  
15   (December 12, 2002).

16            On March 26, 2003, FERC confirmed most of the ALJ's findings in the  
17   December 12 Order, but modified the refund methodology in part. *San Diego Gas &*  
18   *Electric Company et al.*, 102 F.E.R.C. ¶61,317 (2003) (the "March 26 Order"). On  
19   October 16, 2003, FERC issued an order affirming, in most respects, the March 26 Order.  
20   *San Diego Gas & Electric Company et al.*, 105 F.E.R.C. ¶61,066 (2003) (the "October 16  
21   Order"). The exact calculation of the refunds to be paid by the power sellers will not be  
22   determined until the ISO and the PX complete compliance filings to implement the changes  
23   required pursuant to the December 12 Order, the March 26 Order and the October 16 Order.  
24   Pursuant to the October 16 Order, the ISO and the PX were given a period of five months

25            ( . . . continued)

26            any agency thereof, at the option of the Debtor, until the Disputed Claim becomes  
27            an Allowed Claim . . . . To the extent a Disputed Claim becomes an Allowed  
28            Claim, such Allowed Claim will be satisfied in the manner as all other Allowed  
             Claims of the same Class. In addition, the holder of such a Disputed Claim will  
             earn Post-Petition Interest."

1 (i.e., until approximately March 16, 2004) to complete such compliance filings. Such  
2 compliance filings by the ISO and the PX are expected to be subject to a number of  
3 challenges by interested parties. FERC is then expected to make determinations regarding  
4 the amounts owed to and owing by relevant parties, resulting in ascertainment of the  
5 Allowed amounts of ISO, PX and Generator Claims. That process is not expected to be  
6 completed until at least the latter part of 2004, as discussed below.

7 As a preliminary step to complete its compliance filings, the ISO must process  
8 certain preliminary reruns of the relevant data. In a request for rehearing that the ISO filed  
9 on December 15, 2003 in the preliminary rerun proceeding, the ISO advised FERC that  
10 neither the preliminary rerun nor the refund rerun deadlines established by FERC are likely  
11 to be met. In its request for rehearing, the ISO stated that its anticipated suspension of rerun  
12 activity would further prolong the ISO's schedule for completing preliminary reruns. ISO  
13 Request for Rehearing in Docket No. ER03-746-003, at p. 8. The ISO also noted in its  
14 December 15, 2003 request for rehearing that it had previously advised the FERC that it  
15 would not be able to meet the FERC's five-month deadline for completing the refund  
16 proceeding rerun. *Id.* (citing ISO Request for Rehearing in Docket No. EL00-95, *et al.*, filed  
17 November 17, 2003, at pp. 18-19).

18 On February 3, 2004, FERC issued an order on clarification and rehearing on  
19 preliminary rerun issues in Docket No. ER03-746-003. *California Independent System*  
20 *Operator Corp.*, 106 FERC ¶ 61,099 (2004). In addition to clarifying issues relating to  
21 certain preliminary rerun issues, that order also granted the ISO's request to defer a  
22 compliance filing due to the "delayed completion of the preparatory re-runs." *Id.* at ¶ 20.  
23 FERC required the ISO to begin filing monthly status reports of the preparatory re-runs. As  
24 especially relevant here, FERC further required the ISO to report "on a monthly basis the  
25 dates that it expects to complete both the preparatory re-runs and settlements and billing  
26 process for calculating refunds." *Id.* at 21.

27 Given that the preparatory reruns must be completed to provide a baseline for the  
28 refund reruns, it is now apparent that the refund reruns will not be completed by March

1. 2004, as originally contemplated by FERC. Even when completed, however, this does not  
2. end the process, since the PX, in turn, uses the ISO's rerun data to undertake its own reruns,  
3. which are expected to take an additional one or two months. Furthermore, each rerun may  
4. give rise to additional disputes by market participants that would trigger dispute resolution  
5. procedures under the ISO and/or the PX tariffs. Any such disputes could further delay  
6. having final rerun numbers.

7. Once the final reruns are completed and compliance filings are made by the ISO  
8. and the PX with FERC, a comment period will be available, after which FERC would rule  
9. on the compliance filings. Interested parties may (and are likely to) seek rehearing of  
10. FERC's ruling. This process is anticipated to take several additional months.

11. Based on the foregoing, FERC is not expected to make determinations regarding  
12. the amounts owed to and owing by relevant parties, resulting in ascertainment of the  
13. Allowed amounts of ISO, PX and Generator Claims, until the latter part of 2004 at the  
14. earliest, and quite possibly not until 2005. Since most, if not virtually all of the issues which  
15. might otherwise be the subject of PG&E's objections to these Claims are likely to be  
16. resolved through FERC's ruling in the FERC Refund Proceedings, PG&E submits that it is  
17. appropriate to extend the time for objecting to the ISO, PX and Generator Claims listed on  
18. Exhibit 1 attached hereto until such Claims become Allowed pursuant to the Plan (*i.e.*, on  
19. the date designated by FERC when payments are to be made on account of ISO, PX and  
20. Generator Claims pursuant to an unstayed order in the FERC Refund Proceedings, or if no  
21. date is designated in such order, 45 days after the issuance of such order, provided such  
22. order has not been stayed).

## 23. 2. The Scheduling Coordinator Services Tariff Proceeding

24. Several creditors have filed claims related to the Scheduling Coordinator Services  
25. ("SCS") Tariff proceeding pending before FERC (collectively, the "SCS Related Claims"),  
26. as listed on Exhibit 2 attached hereto. PG&E commenced the SCS Tariff proceeding at  
27. FERC in November 1999 (FERC Docket No. ER00-565-000, et al.). Under the SCS Tariff,  
28. PG&E proposes to pass-through certain charges that PG&E receives from the ISO. PG&E

MOTION FOR EXTENSION OF TIME TO OBJECT TO CERTAIN PROOFS OF CLAIM AND RELATED RELIEF

1 incurs these charges in its role as a scheduling coordinator pursuant to the provisions of the  
2 FERC-approved ISO Tariff. In January 2000, FERC accepted PG&E's filing, but held  
3 hearings in abeyance pending the outcome of a related proceeding. *Pacific Gas and Electric*  
4 *Co.*, 90 FERC ¶ 61,010 (2000). FERC reactivated this proceeding in May 2003. *Pacific*  
5 *Gas and Electric Co.*, 103 FERC ¶ 61,180 (2003). Since that time, the SCS Tariff  
6 proceeding has been bifurcated by the Presiding Administrative Law Judge. Phase 1 of the  
7 proceeding addresses liability issues and Phase 2 addresses cost allocation issues. A two-  
8 week hearing on Phase 1 was conducted between January 6 and 15, 2004. The parties are  
9 currently briefing various issues raised during that hearing and an Initial Decision is  
10 expected to be issued by April 19, 2004. Phase 2 is scheduled to commence in April 2004  
11 and hearings are expected to begin in December 2004 and will likely last three to four  
12 weeks. An Initial Decision in Phase 2 is not expected to be issued until Spring 2005, and a  
13 FERC order in this proceeding will likely not be issued before late 2005 or early 2006.

14 Since most of the issues which might otherwise be the subject of PG&E's  
15 objections to the SCS Related Claims are likely to be resolved through FERC's ruling in the  
16 SCS Tariff proceeding, PG&E submits that it is appropriate to extend the time for objecting  
17 to such Claims (listed on Exhibit 2 attached hereto) until 45 days after FERC's issuance of  
18 an order in that proceeding, provided such order has not been stayed. (Such extension is  
19 analogous to the treatment for ISO, PX and Generator Claims discussed above.)

### 20 3. The California-Oregon Transmission Project Proceeding

21 PG&E has been involved in an ongoing dispute with the ISO as to whether the  
22 ISO may properly charge PG&E for certain ISO-incurred costs associated with transmission  
23 schedules that flow over the California-Oregon Transmission Project ("COTP"). Under the  
24 ISO Tariff, the ISO only has FERC approval to charge for schedules that flow over  
25 transmission facilities that are under the ISO's operational control. The COTP is *not* under  
26 ISO operational control and never has been. PG&E paid approximately \$14 million in  
27 COTP-related ISO charges before realizing that the ISO was surreptitiously charging PG&E  
28 for such amounts. Once PG&E discovered that the ISO was including these charges,

1 inappropriately, in-invoices to PG&E, PG&E disputed them and initiated arbitration under  
2 the ISO Tariff's alternative dispute resolution ("ADR") provisions. PG&E prevailed in that  
3 arbitration, obtaining an arbitration award that directed the ISO to return the amounts  
4 inappropriately collected from PG&E. Pursuant to the ADR provisions under the ISO  
5 Tariff, the ISO "appealed" the arbitration award to FERC, seeking to reverse the decision as  
6 to the \$14 million already paid by PG&E, *and* asserting that PG&E owes an additional \$36  
7 million of COTP-related charges. That appeal has been fully briefed and is currently  
8 pending at FERC.. It is not known when FERC might issue its decision in this proceeding.  
9 The ISO has filed a claim against PG&E relating to the additional COTP-related amounts  
10 that it alleges are owed to it by PG&E (the "ISO COTP Claim").

11 Since most, if not virtually all of the issues which might otherwise be the subject  
12 of PG&E's objections to the ISO COTP Claim are likely to be resolved through FERC's  
13 ruling in the COTP proceeding, PG&E submits that it is appropriate to extend the time for  
14 objecting to such Claim (listed on Exhibit 2 attached hereto) until 45 days after FERC's  
15 issuance of an order in that proceeding, provided such order has not been stayed. (Such  
16 extension is analogous to the treatment for ISO, PX and Generator Claims discussed above.)

#### 17 **4. The PX Chargeback Proceeding**

18 As discussed in PG&E's Omnibus Objection To PX Charge-Back Claims filed  
19 herein on January 28, 2003 (Docket No. 11912), on April 6, 2001, FERC issued an order  
20 rescinding certain "PX chargebacks" imposed by the PX on its market participants, finding  
21 that the PX chargeback methodology led to unjust and unreasonable results. Certain  
22 requests for rehearing of that order were filed, which are still pending. In subsequent orders,  
23 FERC has denied requests by certain market participants to obtain the return of chargeback  
24 amounts, stating that certain issues are still pending on rehearing, and that nothing should be  
25 done until FERC issues further orders, as other proceedings may impact the appropriate  
26 resolution.

27 Pursuant to this Court's April 28, 2003 Order Overruling Debtor's Omnibus  
28 Objection To PX Charge-Back Claims Without Prejudice (Docket No. 12647), this Court  
MOTION FOR EXTENSION OF TIME TO OBJECT TO CERTAIN PROOFS OF CLAIM AND RELATED RELIEF

1 overruled, without prejudice, PG&E's omnibus objection to claims based on PX  
2 chargebacks (collectively, the "PX Chargeback Claims"), essentially finding that such  
3 objection was premature because the subject claims could be impacted by FERC's ruling in  
4 the above-discussed proceedings. Although FERC has not indicated when it expects to issue  
5 a ruling with respect to the issues pending on rehearing, PG&E expects that such ruling will  
6 be issued by FERC as part of the resolution of the FERC Refund Proceedings.

7 Accordingly, PG&E submits that it is appropriate to extend the time for objecting  
8 to PX Chargeback Claims listed on Exhibit 4 attached hereto until 45 days after FERC's  
9 issuance of an order regarding the issues pending on rehearing in the PX chargeback  
10 proceeding, provided such order has not been stayed. (Such extension is analogous to the  
11 treatment for ISO, PX and Generator Claims discussed above.)

12 **C. Claims Affected By Resolution Of The FERC Refund Proceedings.**

13 The Debtor requests that the requested extension of the time to object to ISO, PX  
14 and Generator Claims also apply to certain Claims which are expected to be affected by the  
15 resolution of the FERC Refund Proceedings (collectively, the "FERC Refund Proceeding  
16 Related Claims"). These include various Claims whose amount is necessarily based on the  
17 appropriate "Market Mitigated Clearing Prices" ("MMCP") which are the subject of the  
18 FERC Refunds Proceedings, as described below.

19 **1. RMR Claims**

20 Several claims have been filed against PG&E based on amounts allegedly due  
21 under the claimants' respective Reliability Must Run ("RMR") Agreements (collectively, the  
22 "RMR Claims"). Generally speaking, RMR Agreements provide that, when called upon by  
23 the ISO, the RMR owner will make energy available in order to maintain acceptable voltage  
24 and line loads in the transmission grid. Pursuant to the RMR Agreements and applicable  
25 ISO Tariffs, RMR owners bill the ISO for their RMR services; the ISO reviews such bills  
26 and if it accepts them, invoices the transmission-owning utility (here, PG&E) by posting the  
27 invoices on the secure ISO website.

28 The market reruns that the ISO is required to undertake in connection with the  
MOTION FOR EXTENSION OF TIME TO OBJECT TO CERTAIN PROOFS OF CLAIM AND RELATED RELIEF

1 FERC Refund Proceedings (as discussed in Section II.B.1. above) will affect the  
2 "Scheduling Coordinator Credits" ("SC Credits") on the RMR owners' respective invoices,  
3 thereby necessarily impacting the amount of the RMR Claims. In particular, the RMR  
4 Agreements provide that either "[a]ny amounts received by or due to Owner's Scheduling  
5 Coordinator for Billable MWh and Ancillary Services Delivered in Nonmarket Transactions  
6 shall be subtracted from the amount otherwise due under each RMR invoice" (*id.* § 9.1(e)),  
7 or "[a]ll amounts received by or due to Owner's Scheduling Coordinator in connection with  
8 Market Transactions and Nonmarket Transactions during the Billing Month ('Scheduling  
9 Coordinator Revenues') shall be subtracted from the amount otherwise due under each RMR  
10 Invoice" (*id.* § 9.1(f)).<sup>12</sup>

11 Thus, the amounts due to the Owner's Scheduling Coordinator are based on the  
12 applicable MMCP for electricity and ancillary services. Pursuant to FERC's March 26  
13 Order discussed in Section II.B.1. above, the ISO's market reruns in connection with the  
14 FERC Refund Proceedings are expected to result in changes to the applicable MMCP,  
15 thereby changing the amount of the SC Credits on the RMR Owners' invoices, and,  
16 consequently, the amount owed with respect to the RMR Claims.

17 Accordingly, PG&E submits that it is appropriate to extend the time for objecting  
18 to the RMR Claims listed on Exhibit 2 attached hereto consistent with the requested  
19 extension of time to object to ISO, PX and Generator Claims (*i.e.*, on the date designated by  
20 FERC when payments are to be made on account of ISO, PX and Generator Claims pursuant  
21 to an unstayed order in the FERC Refund Proceedings, or if no date is designated in such  
22 order, 45 days after the issuance of such order, provided such order has not been stayed).

## 23 2. Claims For Imbalance Energy And Emergency Services

24 Various claims have been filed against PG&E for "Imbalance Energy," "Energy  
25 Sales to PG&E," "Emergency Services" and similar amounts (collectively "Imbalance  
26

---

27 <sup>12</sup> Section 9.1(e) applies if the Unit operates under "Condition 1," while Section 9.1(f)  
28 applies if the Unit operates under "Condition 2" pursuant to the RMR Agreement.

1 Energy Claims”) (as listed on Exhibit 2 attached hereto). Imbalance Energy refers to energy  
2 sold to PG&E by power sellers, which PG&E in turn sold into the ISO's imbalance energy  
3 market following the collapse of the PX and the markets it operated in mid-January 2001.  
4 The Imbalance Energy Claims are based on energy prices that FERC has determined were  
5 not just and reasonable in connection with the FERC Refund Proceedings, and has ruled that  
6 the appropriate MMCP should be applied to such Imbalance Energy sales. Specifically, in  
7 item 5.O. (included in the “Proposed Finding Summarily Adopted”) of its March 26 Order,  
8 FERC stated:

9 “The CAISO should mitigate capacity charges for ancillary services or  
10 other non-energy charges by applying the MMCP to sales of  
11 imbalance energy and ancillary service sales and their attendant charge  
12 types.”

13 Pursuant to FERC's March 26 Order, the ISO's market reruns in connection with  
14 the FERC Refund Proceedings are expected to result in changes to the applicable MMCP,  
15 thereby changing the amount owed with respect to the Imbalance Energy Claims.  
16 Accordingly, PG&E submits that it is appropriate to extend the time for objecting to the  
17 Imbalance Energy Claims listed on Exhibit 2 attached hereto consistent with the requested  
18 extension of time to object to ISO, PX and Generator Claims (*i.e.*, on the date designated by  
19 FERC when payments are to be made on account of ISO, PX and Generator Claims pursuant  
20 to an unstayed order in the FERC Refund Proceedings, or if no date is designated in such  
21 order, 45 days after the issuance of such order, provided such order has not been stayed).

### 22 3. QF Claims

23 Certain “qualifying facilities” (“QFs”) have filed claims against PG&E (listed on  
24 Exhibit 2 attached hereto) including amounts owed under their respective Power Purchase  
25 Agreements (“PPAs”) which are calculated based on the “PX day-ahead hourly zonal market  
26 clearing price” for a certain period of time (the “QF Claims Based On PX Pricing”).

27 Pursuant to FERC's March 26 Order, the ISO and PX market reruns in  
28 connection with the FERC Refund Proceedings are expected to result in changes to the  
applicable MMCP, thereby changing the amount owed with respect to the QF Claims Based

1 On PX Pricing. Specifically, under PG&E's PPA with Midway-Sunset Cogeneration  
2 Company ("Midway"), PG&E was obligated to pay Midway under standard Short Run  
3 Avoided Cost ("SRAC") pricing provisions. During the period covered by this Claim,  
4 Midway bid its output directly into the PX and received payment for its output from the PX  
5 at the PX day-ahead zonal market clearing price. To the extent that Midway's revenues  
6 from the PX were less than the SRAC amount, PG&E was obligated to make up the  
7 difference between the PX and SRAC amounts. To the extent that the PX amount exceeded  
8 the SRAC amount, Midway was obligated to pay this excess to PG&E. Midway's Claim  
9 reflects only the SRAC amount for January 2001 since the PX has not yet paid out any  
10 amounts for January 2001. The precise PX price for this period is uncertain and will not be  
11 finally determined until the FERC Refund Proceedings are resolved.

12 Georgia-Pacific Corporation ("Georgia Pacific") is a "Switcher QF." Pursuant to  
13 California Public Utilities Commission ("CPUC") Decision No. 99-11-025, issued on  
14 November 4, 1999, the CPUC approved a PX-based SRAC energy price to be paid to those  
15 QFs that voluntarily elected to receive that price pursuant to California Public Utilities Code  
16 Section 390. That decision authorized QFs, upon appropriate notice to the affected utility, to  
17 begin receiving the PX's day-ahead hourly zonal market clearing price, subject to later true-  
18 up to ensure that "[p]ayment using the interim adopted day-ahead zonal market-clearing  
19 price [] not under-compensate nor over-compensate the QFs, compared to the payments we  
20 may ultimately adopt in the more comprehensive § 390 proceeding." For deliveries from  
21 Switcher QFs, including Georgia Pacific, from January 1, 2001 through January 18, 2001,  
22 PG&E capped energy payments at the FERC-mandated \$150/MWh level. Georgia Pacific's  
23 Claim includes \$300,031.31 in sums stemming from the difference between payments made  
24 to it at the \$150 per MW soft cap, and payments under the January 2001 posted day-ahead  
25 zonal market clearing prices. However, until the FERC Refund Proceedings are resolved,  
26 the proper day-ahead zonal market clearing prices remain undetermined.

27 Thus, the Allowed Amount of the QF Claims Based On PX Pricing cannot be  
28 determined until resolution of the FERC Refund Proceedings. Accordingly, PG&E submits

MOTION FOR EXTENSION OF TIME TO OBJECT TO CERTAIN PROOFS OF CLAIM AND RELATED RELIEF

1 that it is appropriate to deem such Claims as Disputed Claims for a period that is consistent  
2 with the extension of time to object to ISO, PX and Generator Claims (*i.e.*, on the date  
3 designated by FERC when payments are to be made on account of ISO, PX and Generator  
4 Claims pursuant to an unstayed order in the FERC Refund Proceedings, or if no date is  
5 designated in such order, 45 days after the issuance of such order, provided such order has  
6 not been stayed).

7  
8 **D. Extension Applicable To Other Portions Of Claims With ISO, PX And  
Generator Claims Component**

9 The Debtor further requests that the extension of time to object to Claims  
10 containing ISO, PX and Generator Claims apply to all components of such Claims, including  
11 those which are not directly affected by the resolution of the FERC Refund Proceedings  
12 (collectively, the "Other Component Claims"). Absent such relief, the Debtor may be forced  
13 to prematurely file objections to and litigate the Other Component Claims, which generally  
14 constitute a relatively minor portion of the applicable Claim, and could potentially be part of  
15 a global resolution of such Claim upon determination of the Allowed amount of the ISO, PX  
16 and Generator Claims portion following resolution of the FERC Refund Proceedings.

17 The Debtor submits that granting such relief will avoid piecemeal and potentially  
18 needless litigation, which is in the best interests of all concerned parties, as well as the  
19 Court.

20  
21 **E. Extension Of The Time To Object To Claims Subject To Pending Objections  
And Other Disputed Claims**

22 The Debtor has filed objections to hundreds of Claims in this case, many of  
23 which remain pending. The Debtor also intends to file objections to numerous other claims  
24 prior to the Effective Date, many of which are not expected to be resolved by the Effective  
25 Date. Pursuant to this Court's Order (1) Authorizing Debtor To File Certain Preliminary  
26 Omnibus Objections To Claims Without Prejudice To Right To File Subsequent Objections  
27 Thereto And (2) Waiving Compliance With Federal Rules Of Civil Procedure 26(a) And (f)  
28 In Certain Claims Objection Proceedings," entered herein on January 8, 2002 (Docket No.

MOTION FOR EXTENSION OF TIME TO OBJECT TO CERTAIN PROOFS OF CLAIM AND RELATED RELIEF

1 4114), to the extent that a claim is not fully resolved through the determination of the  
2 Debtor's "omnibus" objection, the Debtor may file additional objections to such claim on  
3 any grounds not included in the omnibus objection. In addition, based on, *inter alia*,  
4 stipulations entered into with various creditors and certain Orders issued by this Court, there  
5 are currently a number of Disputed Claims which are not expected to become Allowed by  
6 the Effective Date, and which may be subject to additional objections.

7 Accordingly, the Debtor seeks an extension of the time for it to object to claims  
8 which are subject to pending objections or otherwise constitute Disputed Claims as of the  
9 Effective Date, until 30 days after the objections to such Claims are finally resolved or such  
10 Claims no longer constitute Disputed Claims. The Debtor submits that this will conserve  
11 estate resources by preventing the Debtor from being forced to make potentially unnecessary  
12 objections which might otherwise be required if such objections or disputes were not  
13 resolved prior to the Effective Date, which is the current deadline for objecting to Claims.

14 **F. The Claims Subject To The Requested Extensions Should Be Deemed**  
15 **Disputed Claims Until The Applicable Objection Deadline Elapses**

16 In order to effectuate the relief requested herein, the Debtor further requests that  
17 all of the Claims that are subject to the extensions sought herein be deemed Disputed Claims  
18 under the Plan until expiration of the period for objecting to such Claims.<sup>13</sup> Absent such  
19 relief, such Claims could become "Allowed" and accordingly entitled to payment under the  
20 Plan, notwithstanding the Debtor's right to file objections to such Claims. In such event, the  
21 Debtor would be placed in the difficult position of potentially having to recover payments  
22 made to a creditor to the extent a subsequent objection is sustained.

23 The Debtor submits that, in view of the provisions for the accrual of interest on  
24 Disputed Claims until such Claims are paid, the relevant claimants will not be prejudiced by  
25 this additional relief.

26 <sup>13</sup> The Debtor notes that if the requested extension is granted, such treatment will be  
27 consistent with the treatment already provided under the Plan with respect to certain such  
28 Claims, including the ISO, PX and Generator Claims. That is, the deadline for objecting to  
such Claims would be the date that such Claims become Allowed pursuant to the Plan.

1 III.

2 CONCLUSION

3 For all of the foregoing reasons, PG&E respectfully requests that the Court make  
4 and enter its Order as follows:

5 1. Granting the Motion.

6 2. Extending the time for PG&E to object to the ISO, PX and Generator  
7 Claims listed on Exhibit 1 attached hereto until such Claims become Allowed pursuant to the  
8 Plan (i.e., on the date designated by FERC when payments are to be made on account of  
9 ISO, PX and Generator Claims pursuant to an unstayed order in the FERC Refund  
10 Proceedings, or if no date is designated in such order, 45 days after the issuance of such  
11 order, provided such order has not been stayed).

12 3. Extending the time for PG&E to object to the RMR Claims and the  
13 Imbalance Energy Claims listed on Exhibit 2 attached hereto until the date designated by  
14 FERC when payments are to be made on account of ISO, PX and Generator Claims pursuant  
15 to an unstayed order in the FERC Refund Proceedings, or if no date is designated in such  
16 order, 45 days after the issuance of such order, provided such order has not been stayed.

17 4. Extending the time for PG&E to object to the Other Component Claims  
18 listed on Exhibit 3 attached hereto until the date designated by FERC when payments are to  
19 be made on account of ISO, PX and Generator Claims pursuant to an unstayed order in the  
20 FERC Refund Proceedings, or if no date is designated in such order, 45 days after the  
21 issuance of such order, provided such order has not been stayed.

22 5. Extending the time for PG&E to object to the SCS Related Claims listed on  
23 Exhibit 2 attached hereto until 45 days after FERC's issuance of an order in the SC Tariff  
24 proceeding, provided such order has not been stayed.

25 6. Extending the time for PG&E to object to the ISO COTP Claim (listed on  
26 Exhibit 2 attached hereto) until 45 days after FERC's issuance of an order in the COTP  
27 proceeding, provided such order has not been stayed.

28 7. Extending the time for PG&E to object to the PX Chargeback Claims listed

1 on Exhibit 4 attached hereto until 45 days after FERC's issuance of an order regarding the  
2 issues pending on rehearing in the PX chargeback proceeding, provided such order has not  
3 been stayed.

4 8. Extending the time for PG&E to object to claims which are subject to  
5 pending objections or otherwise constitute Disputed Claims as of the Effective Date, until 30  
6 days after the objections to such Claims are finally resolved or such Claims are no longer  
7 Disputed.

8 9. Providing that QF Claims Based On PX Pricing listed on Exhibit 2 attached  
9 hereto shall constitute Disputed Claims until the date designated by FERC when payments  
10 are to be made on account of ISO, PX and Generator Claims pursuant to an unstayed order  
11 in the FERC Refund Proceedings, or if no date is designated in such order, 45 days after the  
12 issuance of such order, provided such order has not been stayed.

13 10. Providing that the foregoing extensions may be further extended by the  
14 Court based upon a subsequent motion filed on or before the applicable deadline.

15 11. Providing that all of the Claims that are subject to the foregoing extensions  
16 shall be deemed Disputed Claims under the Plan until expiration of the applicable period for  
17 objecting to such Claims.

18 12. Granting such other and further relief as may be just and appropriate.

19  
20 DATED: February 6, 2004

21 Respectfully,

22 HOWARD, RICE, NEMEROVSKI, CANADY,  
23 FALK & RABKIN  
24 A Professional Corporation

25 By: Gary M. Kaplan  
26 GARY M. KAPLAN

27 Attorneys for Debtor and Debtor in Possession  
28 PACIFIC GAS AND ELECTRIC COMPANY

WD 020604/1-1419913/120/1126820/v3

Pacific Gas and Electric Company: Chapter 11  
Class 6  
Claims Affected by FERC Refund Proceedings  
Exhibit 1

Line No.	Claim No.	Creditor	Dollar Amount of Claim affected by FERC Refund Proceedings <sup>(1)</sup>	Line No.
1	13034	AES NEWENERGY INC.	4,413,049.30 *	1
2	12907	AMERICAN ELECTRIC POWER SERVICE CORPORATION	1,300,000.00 *	2
3	9423	AQUILA ENERGY MARKETING CORPORATION	316,656.48	3
4	9148	ARIZONA ELECTRIC POWER COOPERATIVE INC.	2,541,961.43 *	4
5	13313	AUTOMATED POWER EXCHANGE INC.	35,914,338.43 *	5
6	7141	AVISTA ENERGY, INC.	43,460,114.64 *	6
7	12520	BONNEVILLE POWER ADMINISTRATION	89,375,954.76 *	7
8	12339	CALIFORNIA POLAR POWER BROKERS LLC	2,100,977.40 *	8
9	13282	CALIFORNIA POWER EXCHANGE	1,778,979,543.96 *	9
10	8562	CARGILL ALLIANT LLC	56,931.83 *	10
11	12515	CITY OF ANAHEIM	756,890.22	11
12	11562	CITY OF AZUSA LIGHT AND WATER	180,457.84	12
13	12514	CITY OF BURBANK	5,989,567.00 *	13
14	12513	CITY OF COLTON	1,022,811.17 *	14
15	12512	CITY OF GLENDALE	9,346,634.21 *	15
16	12385	CITY OF PALO ALTO	5,278,530.69	16
17	12511	CITY OF PASADENA	17,936,666.00 *	17
18	12595	CITY OF REDDING	5,407,352.00	18
19	12510	CITY OF RIVERSIDE	2,808,258.87 *	19
20	12386	CITY OF ROSEVILLE	Unknown	20
21	12602	CITY OF SANTA CLARA CALIFORNIA DBA SILICON VALLEY	495,393.00 *	21
22	7866	CITY OF SEATTLE	2,242,996.21 <sup>(2)</sup>	22
23	12594	CITY OF VERNON	7,044,463.80 *	23
24	8228	CONECTIV ENERGY SUPPLY INC.	710,661.43 *	24
25	8810	CONSTELLATION POWER SOURCE INC.	1,877,645.87 *	25
26	8809	CORAL POWER LLC	43,052,050.47 *	26
27	8850	DUKE ENERGY TRADING & MARKETING LLC	23,276,878.00 <sup>(3)</sup>	27
28	13348	DYNEGY MARKETING & TRADE	306,987,987.77	28
29	11872	DYNEGY MARKETING & TRADE, DYNEGY POWER MARKETING,	430,899,624.61 *	29
30	12619	EAST BAY MUNICIPAL UTILITY DISTRICT	210,461.00	30
31	8837	EL PASO MERCHANT ENERGY LP	55,393,807.83 <sup>(4)</sup>	31
32	8879	ENRON POWER MARKETING INC.	34,130,029.97	32
33	12306	ENTERGY-KOCH TRADING LP F/K/A AXIA ENREGY LP	64,196.21	33
34	10827	HAFSLUND ENERGY TRADING	9,298,945.00	34
35	13051	IDAHO POWER COMPANY	44,847,170.50 *	35
36	5267	LOS ANGELES DEPARTMENT OF WATER & POWER	117,848,890.93 *	36
37	6903	MERRILL LYNCH CAPITAL SERVICES, INC.	9,371,434.25 *	37
38	8872	MIRANT AMERICAS ENERGY MARKETING LP	544,078,259.91 *	38
39	11027	MODESTO IRRIGATION DISTRICT	2,948,114.00	39
40	8815	MORGAN STANLEY CAPITAL GROUP INC.	8,410,635.07 *	40
41	7904	NEVADA POWER COMPANY	13,214,496.03 *	41
42	13331	NORTHERN CALIFORNIA POWER AGENCY	5,278,530.69	42

**Pacific Gas and Electric Company: Chapter 11**  
**Class 6**  
**Claims Affected by FERC Refund Proceedings**  
**Exhibit 1.**

Line No.	Claim No.	Creditor	Dollar Amount of Claim affected by FERC Refund Proceedings <sup>[1]</sup>	Line No.
43	13390	NUEVO ENERGY COMPANY	812,324.33	43
44	9788	PACIFICCORP	5,440,745.89	44
45	12307	PECO ENERGY COMPANY	2,191,956.17	45
46	8846	PG&E ENERGY SERVICES VENTURES INC.	2,211,000.00 *	46
47	8849	PG&E ENERGY TRADING POWER LP	27,365,101.54 *	47
48	8779	PINNACLE WEST CAPITOL CORPORATION	7,842,819.00 *	48
49	8072	PORTLAND GENERAL ELECTRIC COMPANY	71,957,222.08 *	49
50	8043	POWEREX CORPORATION	285,253,313.24 *	50
51	12313	PPL MONTANA LLC	17,217,789.92	51
52	8540	PUBLIC SERVICE COMPANY OF COLORADO	2,443,414.94	52
53	9407	PUBLIC SERVICE COMPANY OF NEW MEXICO	7,105,362.82 *	53
54	7864	PUBLIC UTILITY DISTRICT NO. 2 OF GRANT COUNTY.	17,828,019.54	54
55	7149	PUGET SOUND ENERGY	65,000,000.00 *	55
56	12318	RELIANT ENERGY SERVICES INC.	346,274,894.00 *	56
57	8045	SACRAMENTO MUNICIPALITY UTILITY DISTRICT	39,348,897.91 *	57
58	11525	SALT RIVER PROJECT AGRICULTURAL IMPROVEMENT AND POWER DISTRICT	5,555,325.67 *	58
59	8826	SAN DIEGO GAS & ELECTRIC COMPANY	17,419,252.53	59
60	8824	SAN DIEGO GAS AND ELECTRIC COMPANY	32,787,000.00	60
61	8821	SEMPRA ENERGY SOLUTIONS	1,298,218.42	61
62	13290	SEMPRA TRADING CORP	98,182,137.89 *	62
63	7903	SIERRA PACIFIC POWER CO.	54,716.18 *	63
64	9693	SOUTHERN CALIFORNIA EDISON COMPANY	28,313,334.45	64
65	9699	SOUTHERN CALIFORNIA EDISON COMPANY	Unknown	65
66	9700	SOUTHERN CALIFORNIA EDISON COMPANY	Unknown	66
67	12322	STATE OF CALIFORNIA DEPARTMENT OF WATER RESOURCES	36,183,467.00	67
68	9408	THE MARTINEZ REFINING COMPANY	265,637.16 *	68
69	12662	THE REGENTS OF THE UNIVERSITY OF CALIFORNIA DAVIS	3,292,622.69 <sup>[5]</sup>	69
70	12928	TRANSALTA ENERGY MARKETING (CALIFORNIA) INC.	52,452,003.25 *	70
71	12329	TUCSON ELECTRIC POWER COMPANY	13,373,605.00 *	71
72	11550	TURLOCK IRRIGATION DISTRICT	4,582,093.11	72
73	13018	UNITED STATES OF AMERICA	13,931,448.00 *	73
74	9713	WHEELABRATOR MARTELL INC.	1,083,190.19 * <sup>[6]</sup>	74
75	7863	WILLIAMS ENERGY MARKETING & TRADING COMPANY	590,360,209.85 *	75

<sup>[1]</sup> Dollar amount reflects claim as described in Attachment to Creditor's filed POC and reviewed by PG&E. Dollar amount shown does not necessarily reflect entire amount of filed claim. Amount shown is ISO/PX/Generator portion of claim. Claims denoted with "\*" assert a claim for interest in an unspecified amount.

<sup>[2]</sup> Dollar amount includes interest of \$26,334.85.

<sup>[3]</sup> Duke asserts a contingent/ unliquidated claim for damages arising out of any pre-petition transaction, agreement or arrangement, including without limitation, that certain Settlement Agreement, dated March 7, 2001 (the "Settlement Agreement").

<sup>[4]</sup> Court approved Master Settlement Agreement (Docket No.14226) with El Paso will result in the withdrawal (once Settlement becomes effective) of

**Pacific Gas and Electric Company: Chapter 11**  
**Class 6**  
**Claims Affected by FERC Refund Proceedings**  
**Exhibit 1**

Line No.	Claim No.	Creditor	Dollar Amount of Claim affected by FERC Refund Proceedings <sup>[1]</sup>	Line No.
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Claim No. 8837 relating to power sales to PG&E through the ISO and PX.

<sup>[5]</sup> Dollar amount includes interest of \$17,580.49.

<sup>[6]</sup> Pending Enron Settlement provides that Enron will seek to have Wheelabrator withdraw this claim.

**Pacific Gas and Electric Company: Chapter 11  
Class 5  
Claims Affected by FERC Proceedings  
Exhibit 2**

Line No.	Claim No.	Creditor	Dollar Amount of Claim affected by FERC Proceedings [1]	Line No.
1	8802	CA INDEPENDENT SYSTEM OPERATOR CORP	56,505,301.09	<sup>[2]</sup> 1
2	12640	CITY AND COUNTY OF SAN FRANCISCO	1,200,000.00	<sup>[3]</sup> 2
3	12385	CITY OF PALO ALTO	5,987,690.73	<sup>[4]</sup> 3
4	12602	CITY OF SANTA CLARA	3,241,097.53	<sup>[5]</sup> 4
5	8855	DUKE ENERGY OAKLAND LLC	44,764,441.79	<sup>[6]</sup> 5
6	140	GEORGIA-PACIFIC CORPORATION	300,031.31	<sup>[7]</sup> 6
7	6738	MIDWAY-SUNSET COGENERATION COMPANY	876,472.01	<sup>[8]</sup> 7
8	8875	MIRANT DELTA LLC	16,639,577.40	<sup>[9]</sup> 8
9	8876	MIRANT POTRERO LLC	3,917,510.07	<sup>[10]</sup> 9
10	11027	MODESTO IRRIGATION DISTRICT	1,894,818.00	<sup>[11]</sup> 10
11	13331	NORTHERN CALIFORNIA POWER AGENCY	6,070,953.90	<sup>[12]</sup> 11
12	12592	STATE OF CALIFORNIA DEPARTMENT OF WATER RESOURCES	170,744,542.00	<sup>[13]</sup> 12
13	9579	THE CIT GROUP/CREDIT FINANCE INC (Big Valley Lumber)	208,000.00	<sup>[14]</sup> 13
14	11550	TURLOCK IRRIGATION DISTRICT	935,852.67	<sup>[15, 16]</sup> 14

<sup>[1]</sup> Dollar amount reflects claim as described in Attachment to Creditor's filed POC and reviewed by PG&E. Dollar amount shown does not necessarily reflect entire amount of filed claim. Amounts shown reflect what is identified as Class 5 portion of the claim.

<sup>[2]</sup> Litigation portion of claim in the amount \$38,510,291.00 subject to COTP Proceeding. RMR portion of claim in the amount of \$17,995,010.09 subject to Market Mitigated Prices in FERC Refund Proceedings.

<sup>[3]</sup> Claim for Emergency Services provided under Interconnection Agreement subject to Market Mitigated Prices in FERC Refund Proceedings and Scheduling Coordinator Services (SCS) Tariff Proceeding.

<sup>[4]</sup> City of Palo Alto claim for RMR, Imbalance Energy and Emergency Services is duplicative of NCPA. Imbalance Energy and Emergency Services claims, \$2,464,724.94 and \$3,225,228.00 respectively, subject to Market Mitigated Prices determined in FERC Refund Proceedings and SCS Tariff Proceeding. RMR claim of \$297,737.79 subject to Market Mitigated Prices determined in FERC Refund Proceedings.

<sup>[5]</sup> Claim for Energy Sales to PG&E under Interconnection Agreement subject to Market Mitigated Prices determined in FERC Refund Proceedings and SCS Tariff Proceedings.

<sup>[6]</sup> Per Stipulation (Docket No.13363), the RMR portion of Duke Oakland's Claim constitutes a "disputed" claim whose allowance is subject to a final, nonappealable order or settlement in the FERC RMR Rate and/or Refund Proceedings.

<sup>[7]</sup> QF pricing regarding claim for Energy Sales under Power Purchase Agreement affected by final PX prices in the FERC Refund Proceedings.

<sup>[8]</sup> QF pricing regarding claim for Energy Sales under Power Purchase Agreement affected by final PX prices in the FERC Refund Proceedings.

<sup>[9]</sup> The RMR portion of Mirant Delta's claim is affected by FERC RMR Rate and/ or Refund Proceedings.

<sup>[10]</sup> The RMR portion of Mirant Potrero's claim is affected by FERC RMR Rate and/ or Refund Proceedings.

<sup>[11]</sup> Claim for Wholesale Energy Sales to PG&E subject to Market Mitigated Prices determined in FERC Refund Proceedings and SCS Tariff Proceeding.

<sup>[12]</sup> Imbalance Energy and Emergency Services claims, \$2,464,724.94 and \$3,225,228.00 respectively, subject to Market Mitigated Prices determined in FERC Refund Proceedings and SCS Tariff Proceeding. RMR claim of \$381,000.96 subject to Market Mitigated Prices determined in FERC Refund Proceedings.

<sup>[13]</sup> Pre-scheduled and Imbalance Energy Sales claims subject to Market Mitigated Prices determined in FERC Refund Proceedings. A Stipulation is pending to resolve this claim in the amount of \$84,487,319.78.

<sup>[14]</sup> QF pricing regarding claim for Energy Sales under Power Purchase Agreement affected by final PX prices in the FERC Refund Proceedings.

<sup>[15]</sup> Claim for Energy Sales under Interconnection Agreement subject to Market Mitigated Prices determined in FERC Refund Proceedings and SCS Tariff Proceedings.

<sup>1161</sup> Balance of \$47,370.11, resulting from 1999 Amendment to Interconnection Agreement eliminating Balancing Account as of December 2000, subject to Market Mitigated Prices determined in FERC Refund Proceedings.

**Pacific Gas and Electric Company: Chapter 11**  
**Claims Containing Other Components<sup>[1]</sup>**  
**Exhibit 3**

Line No.	Claim No.	Creditor.	Dollar Amount of Claim not affected by FERC Proceedings <sup>[2,3]</sup>	Line No.
1	13034	AES NEWENERGY	8,947,319.25 <sup>[4]</sup>	1
2	12385	CITY OF PALO ALTO	122,190.53	2
3	12386	CITY OF ROSEVILLE	Unknown	3
4	12602	CITY OF SANTA CLARA CALIFORNIA DBA SILICON VALLEY POWER	Unknown	4
5	8809	CORAL POWER LLC	38,636.38	5
6	8850	DUKE ENERGY TRADING & MARKETING LLC	11,299,480.11	6
7	12619	EAST BAY MUNICIPAL UTILITY DISTRICT	3,617.48	7
8	8837	EL PASO MERCHANT ENERGY L P	2,099,692.00	8
9	13051	IDAHO POWER COMPANY	497,832.01 <sup>[5]</sup>	9
10	8872	MIRANT AMERICAS ENERGY MARKETING LP	7,846,214.25	10
11	13331	NORTHERN CALIFORNIA POWER AGENCY	Unknown	11
12	13390	NUEVO ENERGY COMPANY	743,005.80	12
13	8846	PG&E ENERGY SERVICES VENTURES	346,835.55 <sup>[6]</sup>	13
14	8045	SACRAMENTO MUNICIPALITY UTILITY DISTRICT	1,562,134.33 <sup>[7]</sup>	14
15	7903	SIERRA PACIFIC POWER COMPANY	3,537,514.57	15
16	11550	TURLOCK IRRIGATION DISTRICT	88,643.94	16
17	7863	WILLIAMS ENERGY MARKETING & TRADING COMPANY	747,900.00	17

<sup>[1]</sup> These claims consist of 1) components that are classified as Class 6, thus directly affected by the FERC Refund Proceedings as reflected in Exhibit 1, and 2) "other" components that are not affected by the FERC Refund Proceedings. Amounts shown are identified as Class 5 unless noted otherwise in these footnotes.

<sup>[2]</sup> Dollar amount reflects claim as described in Attachment to Creditor's filed POC and reviewed by PG&E. Dollar amount shown reflects the claim amount that is non-Class 6 and unrelated to the portion of the claim related to the FERC Proceedings listed on Exhibit 2.

<sup>[3]</sup> "Unknown" represents "Contingent Claims" filed with an unknown dollar amount.

<sup>[4]</sup> Represents Class 7 (ESP) component of claim.

<sup>[5]</sup> Represents Class 7 (ESP) component of claim. Dollar amount includes interest of \$10,801.90. Per Stipulation (Docket No. 9874), the portion of Idaho's Claim No. 13051 relating to DA Credits for the Boston Properties Accounts has been permanently withdrawn (in the amount of \$5,259,154) as transferred to Boston Properties Inc. Claim No. 7915.

<sup>[6]</sup> Represents Class 7 (ESP) component of claim.

<sup>[7]</sup> DA Credit Claim of \$1,530,473.51 represents Class 7 (ESP) component of claim. \$31,660.82 for defaults under Cost Sharing Agreement represents Class 8 (Environmental) component of claim.

**Pacific Gas and Electric Company: Chapter 11  
PX Charge-Back Claims  
Claims Affected by Non-Refund FERC Proceedings  
Exhibit 4**

Line No.	Claim No.	Creditor	Dollar Amount of Claim that is PX Charge-Back <sup>[1]</sup>	Line No.
1	8835	AES PLACERITA INC.	143,962.87	1
2	9423	AQUILA ENERGY MARKETING CORPORATION	Unspecified <sup>[2]</sup>	2
3	9148	ARIZONA ELECTRIC POWER COOPERATIVE INC.	Unspecified <sup>[3]</sup>	3
4	7141	AVISTA ENERGY, INC.	Unspecified <sup>[4]</sup>	4
5	12510	CITY OF RIVERSIDE	3,780.26	5
6	8809	CORAL POWER LLC	242,154.82 <sup>[5]</sup>	6
7	10827	HAFSLUND ENERGY TRADING	776,644.59 <sup>[6]</sup>	7
8	13051	IDAHO POWER COMPANY	Unspecified <sup>[7]</sup>	8
9	9788	PACIFICCORP	Unspecified <sup>[8]</sup>	9
10	8849	PG&E ENERGY TRADING POWER LP	Unspecified <sup>[9]</sup>	10
11	8072	PORTLAND GENERAL ELECTRIC COMPANY	Unspecified <sup>[10]</sup>	11
12	8043	POWEREX CORPORATION	Unspecified <sup>[11]</sup>	12
13	9407	PUBLIC SERVICE COMPANY OF NEW MEXICO	Unspecified <sup>[12]</sup>	13
14	12928	TRANSALTA ENERGY MARKETING (CALIFORNIA) INC.	Unspecified <sup>[13]</sup>	14

<sup>[1]</sup> Dollar amounts represent PX Charge-Back claims. These dollars are affected by non-Refund FERC Proceedings.

<sup>[2]</sup> Claimant originally asserted claim for PX Charge-Back in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$316,330.90.

<sup>[3]</sup> Claimant originally asserted claim for PX Charge-Back in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$9,292.94.

<sup>[4]</sup> Claimant originally asserted claim for PX Charge-Back in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$44,483.41.

<sup>[5]</sup> Claimant originally asserted PX Charge-Back component in the amount of \$242,154.82. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$253,379.97.

<sup>[6]</sup> Claimant originally asserted PX Charge-Back component in the amount of \$776,644.59. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$793,134.10.

<sup>[7]</sup> Claimant originally asserted PX Charge-Back component in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$2,271,867.68.

<sup>[8]</sup> Claimant originally asserted PX Charge-Back component in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$1,930,435.90.

<sup>[9]</sup> Claimant originally asserted PX Charge-Back component in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$50,325.59.

<sup>[10]</sup> Claimant originally asserted PX Charge-Back component in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$9,280.27.

<sup>[11]</sup> Claimant originally asserted PX Charge-Back component in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$3,608,874.92.

<sup>[12]</sup> Claimant originally asserted PX Charge-Back component in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$12,984.80.

<sup>[13]</sup> Claimant originally asserted PX Charge-Back component in an unspecified amount. PG&E, in its Omnibus Objection to PX Charge-Back Claims (Docket No.11912), identified the amount as \$629,755.35.

Pacific Gas and Electric Company: Chapter 11  
Summary of Claims  
Exhibit 5

Line No.	Claim No.	Creditor	Total Claim Amount <sup>(1)</sup>	Reductions to Total Claim Amount <sup>(2)</sup>	Dollar Amount of Claim affected by FERC Proceedings	Dollar Amount of Claim not affected by FERC Proceedings	Line No.
1	13034	AES NEWENERGY INC	16,470,716.46	3,110,347.91	4,413,049.30	8,947,319.25	1
2	8835	AES PLACERITA INC	143,962.87	0.00	143,962.87	0.00	2
3	12907	AMERICAN ELECTRIC POWER SERVICE CORPORATION	1,300,000.00	0.00	1,300,000.00	0.00	3
4	9423	AQUILA ENERGY MARKETING CORPORATION	316,656.48	0.00	316,656.48	0.00	4
5	9148	ARIZONA ELECTRIC POWER COOPERATIVE INC	2,541,961.43	0.00	2,541,961.43	0.00	5
6	13313	AUTOMATED POWER EXCHANGE INC	45,823,505.58	9,909,167.15	35,914,338.43	0.00	6
7	7141	AVISTA ENERGY, INC.	43,460,114.64	0.00	43,460,114.64	0.00	7
8	12520	BONNEVILLE POWER ADMINISTRATION	89,375,954.76	0.00	89,375,954.76	0.00	8
9	8802	CA INDEPENDENT SYSTEM OPERATOR CORP	156,627,460.48	100,122,159.39	56,505,301.09	0.00	9
10	12339	CALIFORNIA POLAR POWER BROKERS LLC	2,100,977.40	0.00	2,100,977.40	0.00	10
11	13282	CALIFORNIA POWER EXCHANGE CORPORATION	1,778,979,543.96	0.00	1,778,979,543.96	0.00	11
12	8562	CARGILL ALLIANT LLC	56,931.83	0.00	56,931.83	0.00	12
13	12640	CITY AND COUNTY OF SAN FRANCISCO	97,290,136.00	0.00	1,200,000.00	96,090,136.00	13
14	12515	CITY OF ANAHEIM	30,701,170.01	29,944,279.79	756,890.22	0.00	14
15	11562	CITY OF AZUSA LIGHT AND WATER	2,247,775.45	2,067,317.61	180,457.84	0.00	15
16	12514	CITY OF BURBANK	5,989,567.00	0.00	5,989,567.00	0.00	16
17	12513	CITY OF COLTON	1,022,811.17	0.00	1,022,811.17	0.00	17
18	12512	CITY OF GLENDALE	9,346,634.21	0.00	9,346,634.21	0.00	18
19	12385	CITY OF PALO ALTO	11,388,411.95	0.00	11,266,221.42	122,190.53	19
20	12511	CITY OF PASADENA	17,936,666.00	0.00	17,936,666.00	0.00	20
21	12595	CITY OF REDDING	5,407,352.00	0.00	5,407,352.00	0.00	21
22	12510	CITY OF RIVERSIDE	19,668,035.95	16,855,996.82	2,812,039.13	0.00	22
23	12386	CITY OF ROSEVILLE	Unknown	0.00	Unknown	Unknown	23
24	12602	CITY OF SANTA CLARA CALIFORNIA DBA SILICON VALLEY POWER	8,781,005.44	5,044,514.91	3,736,490.53	0.00	24
25	7866	CITY OF SEATTLE	2,242,996.21	0.00	2,242,996.21	0.00	25
26	12594	CITY OF VERNON	7,044,463.80	0.00	7,044,463.80	0.00	26
27	8228	CONNECTIV ENERGY SUPPLY INC	710,661.43	0.00	710,661.43	0.00	27
28	8810	CONSTELLATION POWER SOURCE INC	1,877,645.87	0.00	1,877,645.87	0.00	28
29	8809	CORAL POWER LLC	43,403,912.91	71,071.24	43,294,205.29	38,636.38	29
30	8855	DUKE ENERGY OAKLAND LLC	44,764,441.79	0.00	44,764,441.79	0.00	30
31	8850	DUKE ENERGY TRADING & MARKETING L L C	34,600,672.55	24,314.44	23,276,878.00	11,299,480.11	31
32	11872	DYNEGY MARKETING & TRADE, DYNEGY POWER MARKETING, INC.	434,587,615.26	3,687,990.65	430,899,624.61	0.00	32
33	13348	DYNEGY MARKETING AND TRADE	308,888,975.27	1,900,987.50	306,987,987.77	0.00 <sup>PI</sup>	33
34	12619	EAST BAY MUNICIPAL UTILITY DISTRICT	219,578.04	0.00	210,461.00	9,117.04 <sup>PI</sup>	34
35	8837	EL PASO MERCHANT ENERGY L P	57,493,499.83	0.00	55,393,807.83	2,099,692.00	35
36	8879	ENRON POWER MARKETING INC	215,515,064.05	181,385,034.08	34,130,029.97	0.00	36
37	12306	ENTERGY-KOCH TRADING LP	64,196.21	0.00	64,196.21	0.00	37
38	140	GEORGIA-PACIFIC CORPORATION	1,711,821.89	0.00	300,031.31	1,411,790.58	38
39	10827	HAFSLUND ENERGY TRADING	10,075,589.59	0.00	10,075,589.59	0.00	39
40	13051	IDAHO POWER COMPANY	63,518,238.51	5,259,154.47	44,847,170.50	13,411,913.54 <sup>PI</sup>	40
41	5267	LOS ANGELES DEPARTMENT OF WATER & POWER	117,848,890.93	0.00	117,848,890.93	0.00	41
42	6903	MERRILL LYNCH CAPITAL SERVICES, INC.	9,371,434.25	0.00	9,371,434.25	0.00	42
43	6738	MIDWAY-SUNSET COGENERATION COMPANY	1,096,344.69	280,583.71	876,472.01	0.00 <sup>PI</sup>	43
44	8872	MIRANT AMERICAS ENERGY MARKETING LP	595,663,946.45	80,758,140.72	544,078,259.91	7,846,214.25 <sup>PI</sup>	44
45	8875	MIRANT DELTA LLC	16,639,577.40	0.00	16,639,577.40	0.00	45
46	8876	MIRANT POTRERO LLC	3,917,510.07	0.00	3,917,510.07	0.00	46
47	11027	MODESTO IRRIGATION DISTRICT	4,919,732.00	76,800.00	4,842,932.00	0.00	47
48	8815	MORGAN STANLEY CAPITAL GROUP INC	8,410,635.07	0.00	8,410,635.07	0.00	48
49	13331	NCPA	11,349,484.59	0.00	11,349,484.59	0.00	49
50	7904	NEVADA POWER COMPANY	13,214,496.03	0.00	13,214,496.03	0.00	50
51	13390	NUEVO ENERGY COMPANY	1,555,330.13	0.00	812,324.33	743,005.80	51
52	9788	PACIFICORP	14,644,612.89	9,203,867.00	5,440,745.89	0.00	52
53	12307	PECO ENERGY COMPANY	2,191,956.17	0.00	2,191,956.17	0.00	53
54	8846	PG&E ENERGY SERVICES VENTURES INC	2,557,835.55	0.00	2,211,000.00	346,835.55	54
55	8849	PG&E ENERGY TRADING POWER L P	27,365,101.54	0.00	27,365,101.54	0.00	55
56	8779	PINNACLE WEST CAPITOL CORPORATION AT ALL	33,767,767.00	7,877,948.00	7,842,819.00	18,047,000.00 <sup>PI</sup>	56
57	8072	PORTLAND GENERAL ELECTRIC COMPANY	71,957,222.08	0.00	71,957,222.08	0.00	57
58	8043	POWEREX CORP.	285,253,313.24	0.00	285,253,313.24	0.00	58
59	12313	PPL MONTANA LLC	17,217,789.92	0.00	17,217,789.92	0.00	59
60	8540	PUBLIC SERVICE COMPANY OF COLORADO	2,443,414.94	0.00	2,443,414.94	0.00	60
61	9407	PUBLIC SERVICE COMPANY OF NEW MEXICO	7,105,362.82	0.00	7,105,362.82	0.00	61
62	7864	PUBLIC UTILITY DISTRICT NO. 2 OF GRANT COUNTY, WASHINGTON	17,828,019.54	0.00	17,828,019.54	0.00	62
63	7149	PUGET SOUND ENERGY	65,000,000.00	0.00	65,000,000.00	0.00	63
64	12318	RELIANT ENERGY SERVICES INC	347,031,156.26	756,262.26	346,274,894.00	0.00	64
65	8045	SACRAMENTO MUNICIPALITY UTILITY DISTRICT	40,911,032.24	0.00	39,348,897.91	1,562,134.33	65
66	11525	SALT RIVER PROJECT AGRICULTURAL IMPROVEMENT AND POWER DISTRICT	5,555,325.67	0.00	5,555,325.67	0.00	66
67	8826	SAN DIEGO GAS & ELECTRIC COMPANY	17,419,252.53	0.00	17,419,252.53	0.00	67
68	8824	SAN DIEGO GAS AND ELECTRIC COMPANY	51,247,000.00	0.00	32,787,000.00	18,460,000.00 <sup>PI</sup>	68
69	8821	SEMPRA ENERGY SOLUTIONS	1,298,218.42	0.00	1,298,218.42	0.00	69
70	13290	SEMPRA TRADING CORP	98,182,137.89	0.00	98,182,137.89	0.00	70
71	7903	SIERRA PACIFIC POWER COMPANY	3,826,464.36	234,233.61	54,716.18	3,537,514.57	71

Line No.	Claim No.	Creditor	Total Claim Amount <sup>(1)</sup>	Reductions to Total Claim Amount <sup>(2)</sup>	Dollar Amount of Claim affected by FERC Proceedings	Dollar Amount of Claim not affected by FERC Proceedings	Line No.
72	9693	SOUTHERN CALIFORNIA EDISON COMPANY	28,313,334.45	0.00	28,313,334.45	0.00	72
73	9699	SOUTHERN CALIFORNIA EDISON COMPANY	Unknown	0.00	Unknown	Unknown	73
74	9700	SOUTHERN CALIFORNIA EDISON COMPANY	Unknown	0.00	Unknown	Unknown	74
75	12322	STATE OF CALIFORNIA DEPARTMENT OF WATER RESOURCES	36,183,467.00	0.00	36,183,467.00	0.00	75
76	12592	STATE OF CALIFORNIA DEPARTMENT OF WATER RESOURCES	170,744,542.00	0.00	170,744,542.00	0.00	76
77	9579	THE CIT GROUP/CREDIT FINANCE INC (Big Valley Lumber)	788,466.72	0.00	208,000.00	580,466.72	77
78	9408	THE MARTINEZ REFINING COMPANY	265,637.16	0.00	265,637.16	0.00	78
79	12662	THE REGENTS OF THE UNIVERSITY OF	3,292,622.69	0.00	3,292,622.69	0.00	79
80	12928	TRANSALTA ENERGY MARKETING (CALIFORNIA)	53,702,003.25	1,250,000.00	52,452,003.25	0.00	80
81	12329	TUCSON ELECTRIC POWER COMPANY	13,373,605.00	0.00	13,373,605.00	0.00	81
82	11550	TURLOCK IRRIGATION DIST.	5,701,830.32	95,240.60	5,517,945.78	88,643.94	82
83	13018	UNITED STATES OF AMERICA	13,931,448.00	0.00	13,931,448.00	0.00	83
84	9713	WHEELABRATOR MARTELL INC	1,083,190.19	0.00	1,083,190.19	0.00	84
85	7863	WILLIAMS ENERGY MARKETING & TRADING COMPANY	597,427,221.92	6,319,112.07	590,360,209.85	747,900.00	85
86			6,395,294,457.65	466,234,523.93	5,780,749,322.59	185,389,990.59	86

<sup>(1)</sup> Total Claim Amount represents the dollar amount specified on Claimant's Proof of Claim.

<sup>(2)</sup> Represents applicable reductions to Total Claim Amount, including claim components disallowed, reduced, withdrawn or paid pursuant to Court Order or Stipulation.

<sup>(3)</sup> Stipulation (Docket No. 13561) allows the portion of Amended Claim No. 13348 relating to Gas Swap in the amount of \$1,900,987.50.

<sup>(4)</sup> Class 5 claim components, aggregating \$9,117.04, consist of money owed for a returned check, unpaid lease, goods sold and property damage. Of the \$9,117.04, \$5,499.56 has been paid post-petition.

<sup>(5)</sup> Stipulation to withdraw approximately \$13 million in Underscheduling Penalties claim pending. Court Order sustaining PG&E Omnibus Objection to Underscheduling Penalties (Docket No. 7330) did not address Amended Claim No. 13051.

<sup>(6)</sup> Per Court ruling (Docket No. 11564), the Final Allowed Amount cannot be determined until resolution of the FERC Refund Proceedings. However, the incremental maximum, above the \$280,583.71 amount, will not exceed \$876,472.01.

<sup>(7)</sup> Mirant's claim includes a "termination value" of approximately \$37 million for its Bilateral Energy Contract.

<sup>(8)</sup> Represents Class 7 (ESP) component of claim. Per Stipulation (Docket No. 14417), DA Credit component of claim is allowed in the amount of \$18,047,000.00.

<sup>(9)</sup> Per Order (Docket No. 12744), to the extent that SDG&E's Claim No. 8824 is based on RMR services, it shall constitute a "disputed" claim whose allowance is subject to the resolution of any disputes initiated on or before the Effective Date between SDG&E and the CAISO.