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7  
8 Independent Auditor, Accountant,  
9 Tax Advisor and Consultant to  
10 Debtor and Debtor in Possession  
11 Pacific Gas and Electric Company

50-275  
323

12 UNITED STATES BANKRUPTCY COURT  
13  
14 NORTHERN DISTRICT OF CALIFORNIA, SAN FRANCISCO DIVISION

15 In re  
16 PACIFIC GAS AND ELECTRIC  
17 COMPANY, a California Corporation,  
18 Debtor.  
19 Federal I.D. No. 94-0742640

Case No. 01-30923 DM  
Chapter 11

**DELOITTE & TOUCHE LLP'S COVER SHEET APPLICATION FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES (FEBRUARY 1, 2004, TO FEBRUARY 29, 2004)**  
[No Hearing Scheduled]

20 Deloitte & Touche LLP (the "Firm") submits this Cover Sheet Application for Allowance  
21 and Payment of Interim Compensation and Reimbursement of Expenses ("Application") for  
22 February 1, 2004, to February 29, 2004 ("Application Period"). In support of the Application,  
23 the Firm respectfully represents as follows:

24 1. The Firm is Independent Auditor, Accountant, Tax Advisor, and Consultant to Debtor  
25 Pacific Gas & Electric Company ("Debtor"). On July 10, 2001, the Firm's retention in this  
26 capacity was approved *nunc pro tunc*, effective April 6, 2001. Subsequent orders, dated April  
27 11, 2002 and February 10, 2003, approved the Firm's employment to audit financial statements  
being prepared for four entities that would have succeeded to Debtor's business assets under  
Debtor's first proposed reorganization plan ("Supplemental Services"). By this Application, the

1 Firm is applying to the Court for allowance and payment of interim compensation for services  
2 rendered during the Application Period.

3 2. The Firm (a) logged \$99,925.50 in hourly fees, representing 252.2 hours expended,  
4 during the Application Period. The Firm has been advised that Debtor's parent PG&E  
5 Corporation will be responsible for payment of \$9,561.90.00 of the total fees logged during the  
6 Application Period.<sup>1</sup> Accordingly, the total hourly fees requested from Debtor are shown as  
7 follows:

8 Period	Fees	Expenses	Totals
9 2/1/04 to 2/29/04	\$90,363.60	\$215.83	\$90,579.43

10 3. The Firm seeks payment of a total of \$77,024.89 at this time<sup>2</sup>. This is 85 % of the  
11 hourly fees requested for services rendered from February 1, 2004, through February 29, 2004  
12 and 100% of the expenses.

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

14 Application Period	Amount Applied For	Description	Amount Paid
15 First (4/7/01 to 16 2/28/02)	\$62,333.90 <sup>3</sup>	17 \$62,263.50 in hourly fees 18 and \$70.40 in expenses, 19 less \$22,346.50, which was withdrawn from the Firm's request in its June 25, 2002, reply to the United State's Trustee's objection to the Firm's First Interim Application	\$39,987.40 <sup>4</sup>

20 <sup>1</sup> The fees being billed to Debtor's parent are 20% of the total hourly fees logged during the  
21 Application Period for work related to compliance with the Sarbanes-Oxley Act of 2002. During the  
22 Application Period, the Firm logged a total of \$47,809.50 in hourly fees for this work. In addition to 80  
23 % of the Sarbanes-Oxley fees, the compensation requested by this Application includes (a) \$32,101.00 in  
24 hourly fees for services related to new debt securities to be issued by Debtor under the reorganization plan  
filed on July 31, 2003, (b) \$15,035.00 in hourly fees for additional audit services primarily related to the  
impact of Debtor's settlement with the CPUC on the 2003 audit, and (c) \$4,980.00 in hourly fees for time  
expended on fee.

<sup>2</sup> Payment of this amount would result in a fees "holdback" of \$13,554.54.

25 <sup>3</sup> The relevant cover sheet application requested a total of \$62,573.90 in fees and costs, but the Firm  
26 later reduced the amount requested to \$62,333.90 due to a \$240 error in the initial billing.

1	Second (10/1/01 to 3/31/02) <sup>5</sup>	\$1,643,315.50	\$1,643,315.50 in hourly fees, less \$4,500 disallowed by the court at the July 2, 2002, hearing on the Firm's First Interim Application	\$1,638,815.50
2				
3				
4	Third (4/1/02 to 4/30/02)	\$232,523.00	\$232,523 in hourly fees	\$232,523.00
5				
6	Fourth (5/1/02 to 5/31/02)	\$147,016.50	\$147,016.50 in hourly fees	\$147,016.50
7				
8	Fifth (6/1/02 to 6/30/02)	\$115,006.00	\$115,006 in hourly fees	\$115,006.00
9				
10	Sixth (7/1/02 to 7/31/02)	\$128,834.50	\$128,834.50 in hourly fees less \$3,064.50, which was withdrawn from the Firm's request in its November 22, 2002 Memorandum re Supplemental Time Diaries, Etc.	\$125,770.00
11				
12				
13	Seventh (8/1/02 to 8/31/02)	\$156,475.00	\$156,475 in hourly fees	\$156,475.00
14				
15	Eighth (9/1/02 to 9/30/02)	\$127,836.00 <sup>6</sup>	\$127,836 in hourly fees	\$127,836.00
16				
17	Ninth (10/1/02 to 10/31/02)	\$426,408.75	\$426,408.75 in hourly fees	\$426,408.75
18				
19	Tenth (11/1/02 to 11/30/02)	\$183,805.19	\$170,783.25 in hourly fees and \$13,021.94 in expenses	\$183,805.19
20				
21	Eleventh (12/1/02 to 12/31/02)	\$91,393.03	\$91,221.00 in hourly fees and \$172.03 in expenses	\$91,393.03
22				
23	Twelfth (1/1/03 to 1/31/03)	\$344,214.80	\$343,873.50 in hourly fees and \$341.30 in expenses	\$344,214.80

(Footnote Continued from Previous Page.)

<sup>4</sup> Debtor initially paid the Firm \$54,331.45 on account of its first cover sheet application, but the \$240 and \$22,346.50 reductions, discussed above, were later netted against other amounts owing to the Firm, reducing the amount paid for the first application period to \$39,987.40.

<sup>5</sup> The Application Periods for the Firm's first two "cover sheet" applications overlapped because the Firm did not seek compensation for any of the Supplemental Services until after the court's April 11, 2002, "nunc pro tunc" order specifically authorizing that work.

<sup>6</sup> The relevant cover sheet application requested a total of \$130,353.50 in fees, but the Firm and Debtor later agreed that the amount would be reduced by \$2,517.50.

1	Thirteenth (2/1/03 to 2/28/03)	\$103,782.58	\$103,442.00 in hourly fees and \$340.58 in expenses	\$103,782.58
2				
3	Fourteenth (3/1/03 to 3/31/03)	\$162,406.16	\$141,608.50 in hourly fees <sup>7</sup> and \$1,070.66 in expenses	\$142,679.16
4				
5	Fifteenth (4/1/03 to 4/30/03)	\$309,688.32	\$305,721.50 in hourly fees and \$3,966.82 in expenses	\$309,688.32
6				
7	Sixteenth (5/1/03 to 5/31/03)	\$260,644.24	\$258,002.00 in hourly fees and \$2,642.24 in expenses	\$260,644.24
8				
9	Seventeenth (6/1/03 to 6/30/03)	\$123,909.00	\$123,120.00 in hourly fees and \$789.00 in expenses	\$123,909.00
10				
11	Eighteenth (7/1/03 to 7/31/03)	\$91,607.20	\$91,571.00 in hourly fees and \$36.20 in expenses	\$91,607.20
12				
13	Nineteenth (8/1/03 to 8/31/03)	\$33,994.31	\$33,963.00 in hourly fees and \$31.31 in expenses	\$33,994.31
14				
15	Twentieth (9/1/03 to 9/30/03)	\$73,716.63	\$73,621.50 in hourly fees and \$95.13 in expenses	\$73,716.63
16				
17	Twenty-First (10/1/03 to 11/30/03)	\$116,104.70	\$116,104.70 in hourly fees	\$116,104.70

15 The Firm has also received (1) \$855,000 as the Firm's base fee for auditing and reporting  
16 on Debtor's consolidated financial statements and reviewing interim financial information for the  
17 2001 fiscal year, (2) \$1,132,000 as the base fee for auditing and reporting on Debtor's  
18 consolidated financial statements and reviewing interim financial information for the 2002 fiscal  
19 year and (3) \$1,145,000 as a portion of the base fee for auditing and reporting on Debtor's  
20 consolidated financial statements and reviewing interim financial information for the 2003 fiscal  
21 year. (The July 10, 2001, order approving the Firm's employment, together with the November  
22 5, 2002, order approving the 2002 base audit fee and the September 29, 2003, order approving  
23

24 <sup>7</sup> The relevant cover sheet application requested a total of \$161,335.50 in hourly fees, all of which was  
25 approved by the court in its July 7, 2003, Order Awarding Interim Compensation to Deloitte & Touche  
26 LLP. However, the Firm and Debtor have since agreed that Debtor need not pay \$19,727.00 of the  
27 amount awarded.

1 the 2003 base audit fee, authorized Debtor to pay these fees upon receipt of invoices from the  
2 Firm.) Including hourly fees and expenses, the 2001 and 2002 Base Audit Fees, and the paid  
3 portion of the 2003 Base Audit Fee, the total paid to the Firm to date is \$8,095,248.86.

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

6 Application Period	Amount	Description
7 Twenty-second 8 (12/1/03 to 1/31/04)	\$140,734.80	Fees and expenses requested by the Firm's twenty-second "cover sheet" application filed on March 1, 2004
9 Total Owed to the Firm to Date	\$140,734.80. <sup>8</sup>	

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

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

20 8. Pursuant to this Court's Second Amended Order Establishing Interim Fee Application  
21 and Expense Reimbursement Procedure, filed on March 18, 2002, the Debtor will be authorized  
22 to make the payment requested herein without further hearing or order unless an objection to this  
23 Application is filed with the court by the Debtor, the Committee, or the United States Trustee  
24 and served by the fifteenth day of the month following the service of this Application. If such an

25 <sup>8</sup> The \$140,734.80 does not include any fees incurred but not yet paid for the Firm's 2003 audit of  
26 Debtor's consolidated financial statements and review of interim financial information.

1 objection is filed, Debtor will be authorized to pay the amounts, if any, not subject to the  
2 objection. The Firm is informed and believes that this Application was mailed to all persons  
3 shown on the Special Notice List by first class mail, postage prepaid, on March 30, 2004.

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

10 10. The Firm represents and warrants that to the best of its knowledge its billing  
11 practices comply with all Northern District of California Bankruptcy Local Rules and  
12 Compensation Guidelines and the Guidelines of the Office of the United States Trustee. The  
13 Firm has no agreement to share any portion of the fees or expenses awarded to the Firm for this  
14 engagement with any non-affiliated person or entity.

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

18 Dated: March 30, 2004

19 DELOITTE & TOUCHE LLP

20 By  \_\_\_\_\_

21 Mark A. Edmunds, Partner  
22 Independent Auditor, Accountant, Tax  
23 Advisor and Consultant to Debtor Pacific Gas  
24 and Electric Company  
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**PROOF OF SERVICE**

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

On March 30, 2004, I served the foregoing **DELOITTE & TOUCHE LLP'S COVER SHEET APPLICATION FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES (FEBRUARY 1, 2004, TO FEBRUARY 29, 2004)** by (1) depositing true and correct copies thereof in the United States Mail at San Francisco, California, in sealed envelopes with first class postage thereon fully prepaid, addressed to each party shown on the attached list and (2) by sending true and correct copies via United Parcel Service, for overnight delivery, with charges fully prepaid, to each of the following three addressees<sup>9</sup>:

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

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

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

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

Dated: March 30, 2004.

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
[Print Name]

<sup>9</sup> Only the copies served on the Office of the United States Trustee, counsel for debtor Pacific Gas and Electric Company, and counsel for the official committee of unsecured creditors included Exhibits 1 and 2; the copies served on other parties did not include the exhibits.

Audit Services - Assessing Engagement Risk  
Audit Services - Understanding the Client's Business  
Audit Services - Understand the Methodology of Reorganization  
Audit Services - Understanding Control Environment  
Audit Services - Understand the Accounting Process  
Audit Services - Preliminary Analytical Procedures  
Audit Services - Determine Materiality  
Audit Services - Risk Assessment  
Audit Services - Develop the Audit Plan  
Audit Services - Testing of Controls  
Audit Services - Trial Balance  
Audit Services - Reporting Checklists  
Audit Services - Footnotes  
Audit Services - Consolidation W/P's  
Audit Services - Summary Memo - Utility  
Audit Services - Subsequent Events  
Audit Services - Litigation, Claims & Assessment  
Audit Services - Management Representation Letter  
Audit Services - FERC Filing  
Audit Services - Energy Services - Planning  
Audit Services - Energy Services - Analytic Review  
Audit Services - Funding LLC  
Audit Services - Holding LLC  
Audit Services - Corporate - Planning  
Audit Services - Corporate - Analytic Review  
Audit Services - Utility Subsidiary Analysis  
Audit Services - GRC  
Audit Services - Cash  
Audit Services - Short-term Investments  
Audit Services - A/R: Affiliates  
Audit Services - A/R: Customers  
Audit Services - A/R: Other  
Audit Services - A/R: Allowance for uncollectibles  
Audit Services - Inventories: Fuel Oil & Nuclear Fuel  
Audit Services - Inventories: Gas stored underground  
Audit Services - Inventories: Materials & Supplies  
Audit Services - Inventory Observation  
Audit Services - Prepays  
Audit Services - Research  
Audit Services - Misc.  
Audit Services - PP&E: Electric  
Audit Services - PP&E: Gas  
Audit Services - PP&E: CWIP  
Audit Services - PP&E: Accum Depr  
Audit Services - Sale of Generation Assets Testing (Gain/Loss)  
Audit Services - Regulatory Accounts  
Audit Services - Nuclear Decommissioning Cost  
Audit Services - Other Assets  
Audit Services - A/P: Trade  
Audit Services - A/P: Related Parties  
Audit Services - Balancing Accounts  
Audit Services - A/P: Accrued Liabilities



Audit Services - Accrued Taxes  
Audit Services - Deferred I/T (curr & L/T)  
Audit Services - Deferred Tax Credits  
Audit Services - Other Liabilities - Current  
Audit Services - Other Liabilities - L/T  
Audit Services - Short-term & L/T Borrowings  
Audit Services - Equity  
Audit Services - Electric Utility Revenue  
Audit Services - Gas Utility Revenue  
Audit Services - Cost of Electric Energy  
Audit Services - Cost of Gas  
Audit Services - Operating & Maintenance  
Audit Services - Depr, Amort, Decomm.  
Audit Services - Interest Expense  
Audit Services - Other Income  
Audit Services - Income Taxes  
Audit Services - Preferred Dividend Requirement  
Audit Services - Supervision & Review  
Audit Services - Management Comments  
Audit Services - Budget & Review  
Audit Services - Confirmation Control  
Audit Services - Perm File  
Audit Services - Meetings with PG&E  
Audit Services - Meeting with A&A  
Audit Services - Internal Meeting  
Audit Services - Internal Audit Staff Coordination/Review/Tracki  
Audit Services - Wrap Up  
Audit Services - Participating Office Management  
Audit Services - Disco Expenses  
Audit Services - Disco Revenue  
Audit Services - Etrans Expenses  
Audit Services - Fixed Assets  
Audit Services - Gtrans Expenses  
Audit Services - Gtrans Revenue  
Audit Services - Genco Expenses  
Audit Services - Utility Revenue  
Audit Services - A/P: Other  
Audit Services - A/P: Affiliates  
Audit Services - All Expenses  
Audit Services - Cost of Energy  
Audit Services - Cost of Sales  
Audit Services - G Trans  
Audit Services - Long Term Debt  
Audit Services - M&O Expenses  
Audit Services - M&S Inventory  
Audit Services - Maintenance & Operations  
Audit Services - Miscellaneous  
Audit Services - Internal Meetings  
Audit Services - Inv. GS  
Audit Services - Inventory  
Audit Services - Inventory - Disco  
Audit Services - Investment  
Audit Services - LTD  
Audit Services - M&O

Audit Services - Operating and Maintenance  
Audit Services - Operating Expenses  
Audit Services - Other current liabilities  
Audit Services - Prepaid Expenses  
Audit Services - Other Liabilities  
Audit Services - Workpaper Review  
Audit Services - Taxes  
Audit Services - PP&E  
Audit Services - Revenue  
Audit Services - Prepayments  
Audit Services - Cost of Energy  
Audit Services - Develop Audit Plan  
Audit Services - Financing Debt  
Audit Services - Client Service Plan  
Audit Services - Planning  
Audit Services - Trade Creditors  
Audit Services - Telephonic Conversation  
Audit Services - Technical Research  
Audit Services - Supplemental Application for Approval of Empl  
Audit Services - ST Borrowings  
Audit Services - Short Term Investments  
Audit Services - Debt Reconciliation  
Audit Services - GENCO  
Audit Services - Meeting with D&T  
Audit Services - Statement of Cash Flows  
Engagement Planning and Retention Matters  
Corporate Accounting Consulting Review  
General Bankruptcy Matters  
Transition Property Procedures  
Preparation of Fee Application  
Tax Services - SF UUT Refund/Appeal  
Implementation of SFAS No. 143  
Review of Procurement Contracts  
Delayed Revenue Procedures

**DELOITTE & TOUCHE LLP  
EXHIBIT 1**

<u>Employee</u>	<u>Rate</u>
Neville Morcom	600
Scott Smith	575
Greg Seelagy	575
Frank Balestreri	415
Darrow Becker	415
Shawn Mattar	340
Valerie Manasan	280
Julie Lockwood	180
Brandon Ribar	180
Maria Barak	180
Angela Tusler	180

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

Sarbanes Task	Hours	Rate	Total	Less:*		85% Subsequent to 8/31/2001	Holdback on 85%	Expenses	Total
				PG&E Corp 20%	PG&E Total				
Neville Morcom	22.6	600.00	13,560.00	(2,712.00)	10,848.00	85%		9,220.80	
Scott Smith	39.5	575.00	22,712.50	(4,542.50)	18,170.00	85%		15,444.50	
Darrow Becker	10.8	415.00	4,482.00	(896.40)	3,585.60	85%		3,047.76	
Steve Ossher	17.0	415.00	7,055.00	(1,411.00)	5,644.00	85%		4,797.40	
<b>Total hours and fees</b>	<b>89.9</b>		<b>\$ 47,809.50</b>	<b>(9,561.90)</b>	<b>\$ 38,247.60</b>			<b>\$ 32,510.46</b>	<b>\$ 32,510.46</b>
Holdback								<b>\$ 5,737.14</b>	

\* PG&E Corp has agreed with Debtor to pay for 20% of the fees associated with this activity

**Debt Offering Task**

Debt Offering Task	Hours	Rate	Total	85% Subsequent to 8/31/2001	Holdback on 85%	Expenses	Total
Scott Smith	7.8	575.00	4,485.00	85%		3,812.25	
Frank Balestren	16.8	415.00	6,972.00	85%		5,926.20	
Valene Manasan	27.0	280.00	7,560.00	85%		6,426.00	
Julie Lockwood	10.8	180.00	1,944.00	85%		1,652.40	
Maria Barak	13.5	180.00	2,430.00	85%		2,065.50	
Angela Tusler	7.5	180.00	1,350.00	85%		1,147.50	
<b>Total hours and fees</b>	<b>96.2</b>		<b>\$ 32,101.00</b>			<b>\$ 27,285.85</b>	<b>\$ 27,285.85</b>
Holdback						<b>\$ 4,815.15</b>	

**Settlement Agreement**

Settlement Agreement	Hours	Rate	Total	85% Subsequent to 8/31/2001	Holdback on 85%	Expenses	Total
Shawn Mattar	2.0	340	680.00	85%		578.00	
Brandon Ribar	39.5	180	7,110.00	85%		6,043.50	
<b>Total hours and fees</b>	<b>54.1</b>		<b>\$ 15,035.00</b>			<b>\$ 12,779.75</b>	<b>\$ 12,779.75</b>
Holdback						<b>\$ 2,255.25</b>	

**Fee Application**

Fee Application	Hours	Rate	Total	85% Subsequent to 8/31/2001	Holdback on 85%	Expenses	Total
Darrow Becker	8.5	415.00	3,527.50	85%		2,998.38	
<b>Total hours and fees</b>	<b>12.0</b>		<b>\$ 4,980.00</b>			<b>\$ 4,233.00</b>	<b>\$ 4,233.00</b>
Holdback						<b>\$ 747.00</b>	

Total Hours	252.2
Total Fees	\$ 99,925.50
Total Debtor Fees	\$ 90,363.60
Total Holdback	\$ 13,554.54
Total Fees applied for	\$ 76,809.06
Total Expenses	\$ 215.83
Total applied for now	\$ 77,024.89

Sarbanes-Oxley readiness  
Professional Hours for Neville Morcom

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/3/2004	1.0	\$ 600.00	\$ 600.00	Sarbanes-Oxley readiness	Meeting with SO 404 team to cover status
2/4/2004	3.0	\$ 600.00	\$ 1,800.00	Sarbanes-Oxley readiness	ISTS client meeting
2/13/2004	1.0	\$ 600.00	\$ 600.00	Sarbanes-Oxley readiness	Internal meeting on client plan remainder
2/13/2004	1.0	\$ 600.00	\$ 600.00	Sarbanes-Oxley readiness	Steering committee meeting and project status meeting with Chris J.
2/17/2004	2.0	\$ 600.00	\$ 1,200.00	Sarbanes-Oxley readiness	Preparation for the 2/18/04 status meeting with PG&E and ISTS
2/18/2004	1.0	\$ 600.00	\$ 600.00	Sarbanes-Oxley readiness	Project status meeting with PG&E 404 team and ISTS
2/20/2004	0.5	\$ 600.00	\$ 300.00	Sarbanes-Oxley readiness	Pre-control environment meeting with S. Smith
2/20/2004	2.5	\$ 600.00	\$ 1,500.00	Sarbanes-Oxley readiness	Control environment meeting with client
2/21/2004	2.0	\$ 600.00	\$ 1,200.00	Sarbanes-Oxley readiness	Review of internal control matrices for SO 404 readiness
2/21/2004	2.0	\$ 600.00	\$ 1,200.00	Sarbanes-Oxley readiness	Preparation for the 2/23/04 Phase II meeting
2/23/2004	3.8	\$ 600.00	\$ 2,280.00	Sarbanes-Oxley readiness	D&T internal work on Phase II including meetings to discuss comments and the review of ISTS matrices
2/24/2004	1.6	\$ 600.00	\$ 960.00	Sarbanes-Oxley readiness	Review of internal control matrices power procurement
2/27/2004	1.2	\$ 600.00	\$ 720.00	Sarbanes-Oxley readiness	Review of internal control matrices power procurement
	<u>22.6</u>		<u>\$ 13,560.00</u>		

Sarbanes-Oxley readiness  
Professional Hours for Scott Smith

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/2/2004	1.1	\$ 575.00	\$ 632.50	Sarbanes-Oxley readiness	Review of internal control matrices for SO 404 readiness (LDS)
2/3/2004	2.1	\$ 575.00	\$ 1,207.50	Sarbanes-Oxley readiness	Review of internal control matrices for SO 404 readiness (ISTS)
2/3/2004	2.0	\$ 575.00	\$ 1,150.00	Sarbanes-Oxley readiness	Meeting with SO 404 team to cover project status
2/4/2004	3.0	\$ 575.00	\$ 1,725.00	Sarbanes-Oxley readiness	ISTS client meeting
2/4/2004	0.8	\$ 575.00	\$ 460.00	Sarbanes-Oxley readiness	Internal D&T status meeting
2/5/2004	1.3	\$ 575.00	\$ 747.50	Sarbanes-Oxley readiness	D&T internal planning on SO 404 readiness work
2/5/2004	1.0	\$ 575.00	\$ 575.00	Sarbanes-Oxley readiness	Meeting with steering committee member to discuss readiness
2/9/2004	1.8	\$ 575.00	\$ 1,035.00	Sarbanes-Oxley readiness	Review of internal control matrices for SO 404 readiness (ISTS)
2/10/2004	2.6	\$ 575.00	\$ 1,495.00	Sarbanes-Oxley readiness	Review of internal control matrices for SO 404 readiness (ISTS)
2/13/2004	1.1	\$ 575.00	\$ 632.50	Sarbanes-Oxley readiness	Steering committee meeting
2/13/2004	1.2	\$ 575.00	\$ 690.00	Sarbanes-Oxley readiness	Project status meeting with Chris J.
2/13/2004	0.9	\$ 575.00	\$ 517.50	Sarbanes-Oxley readiness	Internal meeting on client plan
2/18/2004	1.8	\$ 575.00	\$ 1,035.00	Sarbanes-Oxley readiness	Review of internal control matrices payroll, purchasing and inventory
2/18/2004	0.6	\$ 575.00	\$ 345.00	Sarbanes-Oxley readiness	Project status meeting with PG&E SO 404 team
2/18/2004	2.9	\$ 575.00	\$ 1,667.50	Sarbanes-Oxley readiness	Review of internal control matrices for SO 404 readiness (ISTS)
2/19/2004	2.3	\$ 575.00	\$ 1,322.50	Sarbanes-Oxley readiness	Review of internal control matrices power procurement
2/19/2004	1.0	\$ 575.00	\$ 575.00	Sarbanes-Oxley readiness	Review of internal control matrices for SO 404 readiness (ISTS)
2/19/2004	2.0	\$ 575.00	\$ 1,150.00	Sarbanes-Oxley readiness	Review of internal control matrices and related key controls going to non-key
2/20/2004	1.9	\$ 575.00	\$ 1,092.50	Sarbanes-Oxley readiness	Review of internal control matrices power procurement
2/20/2004	2.2	\$ 575.00	\$ 1,265.00	Sarbanes-Oxley readiness	Control environment client meeting
2/20/2004	0.5	\$ 575.00	\$ 287.50	Sarbanes-Oxley readiness	Pre-control environment meeting with N. Morcom
2/23/2004	2.8	\$ 575.00	\$ 1,610.00	Sarbanes-Oxley readiness	D&T internal work on Phase II including meetings to discuss comments
2/23/2004	1.0	\$ 575.00	\$ 575.00	Sarbanes-Oxley readiness	Review of ISTS matrices
2/24/2004	1.6	\$ 575.00	\$ 920.00	Sarbanes-Oxley readiness	Review of internal control matrices power procurement
	<u>39.5</u>		<u>\$ 22,712.50</u>		

Sarbanes-Oxley readiness  
Professional Hours for Darrow Becker

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/2/2004	2.3	\$ 415.00	\$ 954.50		Review of internal control matrices for SO 404 readiness (LDS)
2/10/2004	1.4	\$ 415.00	\$ 581.00		Review of internal control matrices power procurement
2/20/2004	2.1	\$ 415.00	\$ 871.50		Review of internal control matrices power procurement
2/23/2004	2.8	\$ 415.00	\$ 1,162.00		D&T internal work on Phase II including meetings to discuss comments
2/23/2004	1.0	\$ 415.00	\$ 415.00		Review of ISTS matrices
2/27/2004	1.2	\$ 415.00	\$ 498.00		Steering Committee meeting
	<u>10.8</u>		<u>\$ 4,482.00</u>		

## Sarbanes-Oxley readiness

## Professional Hours for STEVEN OSSHER

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/2/2004	1.0	\$ 415.00	\$ 415.00	Sarbanes-Oxley readiness	Review of initial Sarbanes IT scoping & planning documents
2/3/2004	1.0	\$ 415.00	\$ 415.00	Sarbanes-Oxley readiness	Review of initial Sarbanes IT scoping & planning documents
2/4/2004	2.0	\$ 415.00	\$ 830.00	Sarbanes-Oxley readiness	Meeting with PG&E 404 Team and D Rush to discuss PG&E Sarbanes IT Scoping documents
2/19/2004	1.0	\$ 415.00	\$ 415.00	Sarbanes-Oxley readiness	Review of Sarbanes Control Environment documents
2/20/2004	2.0	\$ 415.00	\$ 830.00	Sarbanes-Oxley readiness	Meetings with PG&E SO 404 Team and D Rush to discuss PG&E Sarbanes Control Environment documents
2/23/2004	3.0	\$ 415.00	\$ 1,245.00	Sarbanes-Oxley readiness	Meeting to discuss scoping and planning of Sarbanes attest work with D&T team
2/24/2004	4.0	\$ 415.00	\$ 1,660.00	Sarbanes-Oxley readiness	Meeting with PG&E SO 404 Team and D. Rush and Internal Audit to discuss D&T attest work and timing
2/26/2004	1.0	\$ 415.00	\$ 415.00	Sarbanes-Oxley readiness	Review of PG&E Sarbanes IT controls documents
2/27/2004	2.0	\$ 415.00	\$ 830.00	Sarbanes-Oxley readiness	Review of PG&E Sarbanes IT controls documents
	<u>17.0</u>		<u>\$ 7,055.00</u>		



Registration Statement

Professional Hours for Greg Seelagy

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DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/23/2004	6.4	\$ 575.00	\$ 3,680.00	Form S-3 Registration Statement	Review D&T reports, consent, rep letter; print/read S-3 document; discuss with client
2/24/2004	2.1	\$ 575.00	\$ 1,207.50	Form S-3 Registration Statement	Read / review updated draft S-3
2/26/2004	2.7	\$ 575.00	\$ 1,552.50	Form S-3 Registration Statement	Read / review updated draft S-3
2/27/2003	1.6	\$ 575.00	\$ 920.00	Form S-3 Registration Statement	Review changes to draft S-3 / discuss cost of removal reporting with D&T team
	<u>12.8</u>		<u>7,360.00</u>		

Utility Debt Offering  
Professional Hours for Scott Smith

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/23/2004	1.6	\$ 575.00	\$ 920.00	Utility Debt Offering	Work on Form S-3
2/24/2004	2.4	\$ 575.00	\$ 1,380.00	Utility Debt Offering	Review of Form S-3 including providing comments to client
2/25/2004	3.8	\$ 575.00	\$ 2,185.00	Utility Debt Offering	Review of Form S-3 and prospectus supplements
	<u>7.8</u>		<u>\$ 4,485.00</u>		

Utility Debt Offering  
Professional Hours for Frank Balestreri

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/23/2004	0.2	\$ 415.00	\$ 83.00	Utility Debt Offering	Coordinating reviews of the document
2/23/2004	1.1	\$ 415.00	\$ 456.50	Utility Debt Offering	Discussion with client regarding the offering document
2/23/2004	1.2	\$ 415.00	\$ 498.00	Utility Debt Offering	Various internal discussions regarding reviews of the offering document
2/24/2004	1.0	\$ 415.00	\$ 415.00	Utility Debt Offering	Discussion with client regarding the offering document
2/24/2004	0.9	\$ 415.00	\$ 373.50	Utility Debt Offering	Draft of PCAOB rep letter
2/24/2004	1.1	\$ 415.00	\$ 456.50	Utility Debt Offering	Review of opinions and consent included in offering document
2/24/2004	0.5	\$ 415.00	\$ 207.50	Utility Debt Offering	Various internal discussions regarding reviews of the offering document
2/25/2004	1.5	\$ 415.00	\$ 622.50	Utility Debt Offering	Review of comments received on the offering document
2/25/2004	1.0	\$ 415.00	\$ 415.00	Utility Debt Offering	Review of opinions and consent included in offering document
2/25/2004	1.0	\$ 415.00	\$ 415.00	Utility Debt Offering	Various internal discussions regarding reviews of the offering document
2/26/2004	0.4	\$ 415.00	\$ 166.00	Utility Debt Offering	Discussions regarding tying out the report
2/26/2004	0.6	\$ 415.00	\$ 249.00	Utility Debt Offering	Review of revised management rep letters
2/26/2004	1.0	\$ 415.00	\$ 415.00	Utility Debt Offering	Various internal discussions regarding reviews of the offering document
2/27/2004	1.3	\$ 415.00	\$ 539.50	Utility Debt Offering	Review of circled amounts in the comfort letter
2/27/2004	0.5	\$ 415.00	\$ 207.50	Utility Debt Offering	Discussions with underwriters counsel
2/27/2004	1.0	\$ 415.00	\$ 415.00	Utility Debt Offering	Review of changes to the offering document
2/27/2004	2.0	\$ 415.00	\$ 830.00	Utility Debt Offering	Drafting Deloitte opinions and consent
2/27/2004	0.5	\$ 415.00	\$ 207.50	Utility Debt Offering	Various internal discussions regarding reviews of the offering document
	<u>16.8</u>		<u>\$ 6,972.00</u>		

## Utility Debt Offering Procedures

## Professional Hours for VALERIE MANASAN

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/23/2004	0.5	\$ 280.00	\$ 140.00	Utility Debt Offering Procedures	Drafted PCOAB management representation letter
2/23/2004	0.5	\$ 280.00	\$ 140.00	Utility Debt Offering Procedures	Discussed with F. Balestreri status of project
2/23/2004	0.7	\$ 280.00	\$ 196.00	Utility Debt Offering Procedures	Discussed w/ M. Barak and J. Lockwood status of project
2/23/2004	4.5	\$ 280.00	\$ 1,260.00	Utility Debt Offering Procedures	Compared the footnotes to the financial pages of the S3 to PG&E's 10K
2/23/2004	2.8	\$ 280.00	\$ 784.00	Utility Debt Offering Procedures	Compared the management and discussion analysis of the S3 to PG&E's 10K
2/24/2004	0.5	\$ 280.00	\$ 140.00	Utility Debt Offering Procedures	Discussed status of project with J. Lockwood, M. Barak and A. Tusler
2/24/2004	1.5	\$ 280.00	\$ 420.00	Utility Debt Offering Procedures	Completed SEC Compliance checklist for the S-3 filing
2/25/2004	1.2	\$ 280.00	\$ 336.00	Utility Debt Offering Procedures	Created a schedule supporting list to give to PG&E for items that were new in the S3 filing that had no support
2/25/2004	4.2	\$ 280.00	\$ 1,176.00	Utility Debt Offering Procedures	Tied out supporting documentation received from PG&E Corporation to the new numbers noted in the S3 filing.
2/25/2004	0.6	\$ 280.00	\$ 168.00	Utility Debt Offering Procedures	Discussed status of project with PG&E Corporation Reporting personnel
2/26/2004	1.5	\$ 280.00	\$ 420.00	Utility Debt Offering Procedures	Reviewed the circle-ups for the S3 document obtained from F. Balestreri
2/26/2004	1.5	\$ 280.00	\$ 420.00	Utility Debt Offering Procedures	Reviewed the procedures that need to be done in order to give comfort on the circle-ups for the S3 document
2/26/2004	1.5	\$ 280.00	\$ 420.00	Utility Debt Offering Procedures	Reviewed the procedures and testing performed for PG&E Corporation last comfort letter performed in June 2003
2/26/2004	2.5	\$ 280.00	\$ 700.00	Utility Debt Offering Procedures	Tied out supporting documentation received from PG&E Corporation to the new numbers noted in the S3 filing.
2/27/2004	2.0	\$ 280.00	\$ 560.00	Utility Debt Offering Procedures	Compared the latest draft of the S3 to earlier drafts of the S3 received on 2/23/2003 and compared to 10K
2/29/2004	1.0	\$ 280.00	\$ 280.00	Utility Debt Offering Procedures	Compared the latest draft of the S3 to earlier drafts of the S3 received on 2/27/2003
	<u>27.0</u>		<u>\$ 7,560.00</u>		

Utility Debt Offering Procedures  
Professional Hours for JULIE LOCKWOOD

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/23/2004	0.9	\$ 180.00	\$ 162.00	Utility Debt Offering Procedures	Compared the S3's Note 1 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	0.7	\$ 180.00	\$ 126.00	Utility Debt Offering Procedures	Compared the S3's Note 2 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	0.6	\$ 180.00	\$ 108.00	Utility Debt Offering Procedures	Compared the S3's Note 3 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	1.4	\$ 180.00	\$ 252.00	Utility Debt Offering Procedures	Compared the S3's Note 4 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	1.1	\$ 180.00	\$ 198.00	Utility Debt Offering Procedures	Compared the S3's Note 5 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	1.1	\$ 180.00	\$ 198.00	Utility Debt Offering Procedures	Compared the S3's Note 6 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	0.8	\$ 180.00	\$ 144.00	Utility Debt Offering Procedures	Compared the S3's Note 6 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/24/2004	1.4	\$ 180.00	\$ 252.00	Utility Debt Offering Procedures	Compared the S3's Note 1 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/25/2004	2.1	\$ 180.00	\$ 378.00	Utility Debt Offering Procedures	Finalizing documentation and support for footnotes 1, 2 and 7
2/25/2004	0.7	\$ 180.00	\$ 126.00	Utility Debt Offering Procedures	Finalizing documentation and support received for the tie-out of note 4
	<u>10.8</u>		<u>\$ 1,944.00</u>		

Utility Debt Offering Procedures  
Professional Hours for MARIA BARAK

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
<b>S3</b>					
2/24/2004	2.5	\$ 180.00	\$ 450.00	Utility Debt Offering Procedures	Compared the S3's Management Discussion and Analysis to PG&E's 10K
2/23/2004	1.1	\$ 180.00	\$ 198.00	Utility Debt Offering Procedures	Compared the S3's Note 9 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	1.5	\$ 180.00	\$ 270.00	Utility Debt Offering Procedures	Compared the S3's Note 10 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	2.4	\$ 180.00	\$ 432.00	Utility Debt Offering Procedures	Compared the S3's Note 11 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/23/2004	1.0	\$ 180.00	\$ 180.00	Utility Debt Offering Procedures	Compared the S3's Note 12 to the financial statement to the footnotes to the financial statements of PG&E's 10K
2/24/2004	2.6	\$ 180.00	\$ 468.00	Utility Debt Offering Procedures	Quant and Qual Disclosures About Market Risk, Compare S3 to 10 K
2/24/2004	2.4	\$ 180.00	\$ 432.00	Utility Debt Offering Procedures	Agree Business section of S3 to 10 K
	13.5		\$ 2,430.00		

Utility Debt Offering Procedures

Professional Hours for ANGELL TUSLER

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/24/2004	2.5	\$ 180.00	\$ 450.00	Utility Debt Offering Procedures	Compared the Management and Discussion Analysis of the S3 to PG&E's 10K for fiscal year 2003
2/24/2004	3.1	\$ 180.00	\$ 558.00	Utility Debt Offering Procedures	Compared the Quantitative and Qualitative disclosures about Marketing Risk of the S3 to PG&E's 10K for fiscal year 2003
2/24/2004	1.4	\$ 180.00	\$ 252.00	Utility Debt Offering Procedures	Compared the Business Section of the S3 to PG&E's 10K for fiscal year 2003
2/24/2004	0.5	\$ 180.00	\$ 90.00	Utility Debt Offering Procedures	Transferring references from the tied out 10K to the newest draft of the S3
	<u>7.5</u>		<u>\$ 1,350.00</u>		

Utility Settlement Agreement  
Professional Hours for Greg Seelagy

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/10/2004	1.0	\$ 575.00	\$ 575.00	Settlement Agreement	Read Settlement Agreement
2/11/2004	2.9	\$ 575.00	\$ 1,667.50	Settlement Agreement	Meet with C.Johns (PG&E) and separate meeting with R.Peters, D.Mistry, C.Johns (PG&E)
2/12/2004	1.5	\$ 575.00	\$ 862.50	Settlement Agreement	Prep for and meeting with G.Smith & K.Harvey (PG&E) re: account for settlement, with S.Smith (DT)
2/13/2004	2.5	\$ 575.00	\$ 1,437.50	Settlement Agreement	Read, comment on, and discuss company documentation re: account for settlement
2/16/2004	1.5	\$ 575.00	\$ 862.50	Settlement Agreement	Prepare and provide commentary back to C.Johns re: company analysis
2/17/2004	2.3	\$ 575.00	\$ 1,322.50	Settlement Agreement	Read settlement agreement with company analysis; review related Deloitte workpapers
2/18/2004	0.9	\$ 575.00	\$ 517.50	Settlement Agreement	Read updated company analysis
	<u>12.6</u>		<u>7,245.00</u>		



Successor Company Audits  
Professional Hours for Shawn Mattar

DATE				TASK CODE	TASK DESCRIPTION
	TIME	RATE	TOTAL		
2/27/2004	0.6	\$ 340.00	\$ 204.00	FYE03 Audit procedures for the Settlement Agreement	Preparation of Data
2/27/2004	0.8	\$ 340.00	\$ 272.00	FYE03 Audit procedures for the Settlement Agreement	Formatting of Data
2/27/2004	0.6	\$ 340.00	\$ 204.00	FYE03 Audit procedures for the Settlement Agreement	Generation of Data
	<u>2.0</u>		<u>\$ 680.00</u>		

Utility Settlement Agreement  
Professional Hours for Brandon Ribar

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/4/2004	3.0	\$ 180.00	\$ 540.00	Utility URG/TURN Implementation	Detailed analysis and documentation of Transition Revenue Account (TRA) as restated by the URG/TURN Implementation
2/5/2004	3.0	\$ 180.00	\$ 540.00	Utility URG/TURN Implementation	Research URG/TURN Policy history and implementation requirements.
2/5/2004	5.0	\$ 180.00	\$ 900.00	Utility URG/TURN Implementation	Detailed analysis of recorded journal entries relating to the past and future recording of Generation Assets and Transition Revenues and Costs
2/9/2004	3.5	\$ 180.00	\$ 630.00	Utility URG/TURN Implementation	Discussion w/ client regarding the creation of the URG Regulatory Asset and the impact on the Utility headroom calculation
2/9/2004	3.0	\$ 180.00	\$ 540.00	Utility URG/TURN Implementation	Detailed analysis of total headroom impact related to the implementation of URG/TURN
2/9/2004	2.0	\$ 180.00	\$ 360.00	Utility URG/TURN Implementation	Meeting w/ client representatives discussing methodology and possible F/S impact of URG/TURN
2/10/2004	4.1	\$ 180.00	\$ 738.00	Utility URG/TURN Implementation	Detailed analysis and documentation of URG/TURN implementation as it relates to the restatement of the Transition Cost Balancing Account (TCBA)
2/10/2004	3.5	\$ 180.00	\$ 630.00	Utility URG/TURN Implementation	Discussion w/ client about implementation of the UGBA and URG Regulatory Asset
2/10/2004	3.4	\$ 180.00	\$ 612.00	Utility URG/TURN Implementation	Detailed analysis of entries relating to the implementation of the Utility Generation Balancing Account (UGBA).
2/12/2004	2.0	\$ 180.00	\$ 360.00	Utility URG/TURN Implementation	Detailed analysis and documentation of URG/TURN implementation as it relates to the restatement of the Utility Generation Balancing Account (UGBA) and Generation Memo Account (GMA)
2/12/2004	4.0	\$ 180.00	\$ 720.00	Utility URG/TURN Implementation	Detailed analysis and documentation of URG/TURN implementation as it relates to the restatement of the Transition Revenue Account (TRA)
2/16/2004	3.0	\$ 180.00	\$ 540.00	Utility URG/TURN Implementation	Detailed analysis and documentation of URG/TURN implementation as it relates to the restatement of the Transition Cost Balancing Account (TCBA)
<b>Total</b>	<u>39.5</u>		<u>\$ 7,110.00</u>		

Fee Application  
Professional Hours for Frank Balestreri

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/26/2004	2.0	\$ 415.00	\$ 830.00	Fee Application	Preparation of the interim application
2/27/2004	1.5	\$ 415.00	\$ 622.50	Fee Application	Edits to the interim application
	<u>3.5</u>		<u>\$ 1,452.50</u>		

Fee Application  
Professional Hours for Darrow Becker

DATE	TIME	RATE	TOTAL	TASK CODE	TASK DESCRIPTION
2/26/2004	2.0	\$ 415.00	\$ 830.00	Fee Application	Preparation of the interim application
2/27/2004	2.5	\$ 415.00	\$ 1,037.50	Fee Application	Compilation of fee application support
2/28/2004	2.6	\$ 415.00	\$ 1,079.00	Fee Application	Discussion with D. Schuricht on fee application
2/29/2004	1.4	\$ 415.00	\$ 581.00	Fee Application	Edits to fee application
	<u>8.5</u>		<u>\$ 3,527.50</u>		