## Heller Firm - Matter by Focus Area

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

UST Analysis - October 15, 2003

Current Period:April - July, 2003Total Heller Hours, Current Period:7,656.9Total Heller Fees, Current Period:\$2,305,358

|   | HOURS BILLED |             |             |             |             |                |               |             |             |             | FEES BILLED |             |                 |               |                 |               |               |              |  |
|---|--------------|-------------|-------------|-------------|-------------|----------------|---------------|-------------|-------------|-------------|-------------|-------------|-----------------|---------------|-----------------|---------------|---------------|--------------|--|
|   | First Fee    | 2nd Fee     | 3rd Fee     | 4th Fee     | 5th Fee     | 6th Fee        | CURRENT       | 0           | Cumulative  | First Fee   | 2nd Fee     | 3rd Fee     | 4th Fee         | 5th Fee       | 6th Fee         | CURRENT       | 0             | Cumulative   |  |
|   | Application  | Application | Application | Application | Application | Application    | BILLING       | @           | Hours       | Application | Application | Application | Application     | Application   | Application     | BILLING       | @             | Fees         |  |
|   | Total        | Total       | Total       | Total       | Total       | Total          | PERIOD        | Compare     | To Date     | Total       | Total       | Total       | Total           | Total         | Total           | PERIOD        | Compare       | To Date      |  |
|   | Hours        | Hours       | Hours       | Hours       | Hours       | Hours          | Total Hours   | Hrs. 7th    | April 2001- | Fees        | Fees        | Fees        | Fees            | Fees          | Fees            | Total Fees    | Fees 7th      | April 2001-  |  |
|   | Apr-Jul 01   | Aug-Nov 01  | Dec01-Mar02 | Apr-Jul 02  | Aug-Nov 02  | Dec 02- Mar 03 | Apr 03-Jul 03 | to Hrs. 6th | July 2003   | Apr-Jul 01  | Aug-Nov 01  | Dec01-Mar02 | Apr 02 - Jul 02 | Aug 02-Nov 02 | Dec 02 - Mar 03 | Apr 03-Jul 03 | to Fees 6th   | July, 2003   |  |
| CPUC, DWR, State of California,               |              |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
| ISO and CALPX                                 |              |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
| Federal Filed Rate Case                       | 1,455.1      | 2,112.4     | 1,816.6     | 3,978.6     | 6,530.1     | 3,662.5        | 1,146.4       | (2516.1)    | 20,701.7    | \$351,304   | \$528,847   | \$499,650   | \$1,113,815     | \$1,914,579   | \$967,590       | \$340,005     | (\$627,585)   | \$5,715,791  |  |
| FERC Docket ER01-889 (Creditworthiness)       | 188.6        | 91.7        | 113.8       | 56.2        | 5.7         | 27.5           | 2.7           | (24.8)      | 486.2       | 72,896      | 35,930      | 41,374      | 18,776          | 2,257         | 6,419           | 1,204         | (5,215)       | 178,856      |  |
| CPUC Docket 01-03-082                         | 778.0        | 0.1         | 59.6        | 10.4        | 0.0         | 0.0            | 0.0           | 0.0         | 848.1       | 237,136     | 36          | 23,045      | 4,032           | 0             | 0               | 0             | 0             | 264,249      |  |
| CPUC OII Proceeding                           | 65.9         | 125.4       | 686.5       | 316.0       | 270.1       | 186.4          | 13.9          | (172.5)     | 1,664.2     | 24,118      | 29,076      | 174,966     | 91,914          | 61,373        | 54,448          | 2,961         | (51,488)      | 438,856      |  |
| People of State of Ca. v PGE Corp             | 0            | 0           | 10          | 0           | 0           | 0              | 0             | 0.0         | 9.8         | 0           | 0           | 4074        | 0               | 0             | 0               | 0             | 0             | 4,074        |  |
| Other CPUC and California State Law Matters   | 133.7        | 248.3       | 138.9       | 148.1       | 26.6        | 0.0            | 54.4          | 54.4        | 750.0       | 46,339      | 74,351      | 49,934      | 49,874          | 12,189        | 0               | 12,849        | 12,849        | 245,535      |  |
| Sub-total                                     | 2,621.3      | 2,577.9     | 2,825.2     | 4,509.3     | 6,832.5     | 3,876.4        | 1,217.4       | (2659.0)    | 24,460.0    | \$731,793   | \$668,240   | \$793,043   | \$1,278,411     | \$1,990,398   | \$1,028,458     | \$357,018     | (\$671,439)   | \$6,847,361  |  |
|   |              |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
|   |              |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
| POWER PRODUCERS & SUPPLIERS                   |              |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
| Qualifying Facility Proceedings/Issues        | 419.4        | 51.7        | 17.0        | 38.4        | 16.3        | 43.9           | 0.0           | (43.9)      | 586.7       | 138,391     | 16,178      | 5,358       | \$12,320        | \$4,942       | \$15,476        | \$0           | (15,476)      | 192,665      |  |
| Seller/Generator Issues                       | 134.3        | 9.3         | 14.3        | 3.7         | 0.0         | 6.1            | 0.0           | (6.1)       | 167.7       | 43,386      | 3,627       | 5,526       | 1,450           | 0             | 2,940           | 0             | (2,940)       | 56,930       |  |
| Sub-total                                     | 553.7        | 61.0        | 31.3        | 42.1        | 16.3        | 50.0           | 0.0           | (50.0)      | 754.4       | \$181,777   | \$19,805    | \$10,884    | \$13,771        | \$4,942       | \$18,416        | \$0           | (\$18,416)    | \$249,595    |  |
|   |              |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
|   |              |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
| ONGOING REGULATORY MATTER                     | RS           |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
| FERC Docket EL00-95 & Related Dockets/Mtrs    |              |             |             |             |             |                |               |             |             |             |             |             |                 |               |                 |               |               |              |  |
| (Seeking FERC intervention into Ca. market)   | 2,132.4      | 2,500.1     | 3,511.7     | 3,079.1     | 2,990.6     | 12,383.1       | 4,396.1       | (7987.0)    | 30,993.1    | 541,547     | 625,462     | 908,937     | \$798,018       | \$798,139     | \$3,223,402     | \$1,315,501   | (1,907,901)   | 8,211,006    |  |
| FERC Fact-Finding Investigation               | 0            | 0           | 0           | 1,353.6     | 18.4        | 0.0            | 21.9          | 21.9        | 1,393.9     | 0           | 0           | 0           | 387,284         | 4,156         | 0               | 2,724         | 2,724         | 394,164      |  |
| Appeals of FERC Orders - EL00-95              | 0            | 0           | 55          | 183.6       | 83.9        | 37.6           | 131.0         | 93.4        | 491.4       | 0           | 0           | 9717        | 32,253          | 11,483        | 8,536           | 21,324        | 12,788        | 83,313       |  |
| FERC Docket RP00-241 (CPUC v. El Paso)        | 1,668.8      | 1,288.7     | 688.5       | 235.7       | 85.5        | 107.3          | 387.1         | 279.8       | 4,461.6     | 452,738     | 342,035     | 211,505     | 82,135          | 28,089        | 42,414          | 169,599       | 127,185       | 1,328,514    |  |
| FERC Dockets RP01-484&486 (El Paso Capacity   |              |             |             |             |             |                |               | 0.0         | 0.0         | 0           | 0           | 0           | 0               | 0             | 0               |               | 0             | 0            |  |
| Related Complaints)                           | 14.0         | 4.6         | 0.9         | 0           | 0           | 0              | 0             | 0.0         | 19.5        | 4,202       | 1,298       | 95          | 0               | 0             | 0               | 0             | 0             | 5,595        |  |
| FERC Order 637 & Dockets RP99-507, RP00-139   |              |             |             |             |             |                |               | 0.0         | 0.0         | 0           | 0           | 0           | 0               | 0             | 0               |               | 0             | 0            |  |
| RP00-336 (El Paso Compliance Filing)          | 21.1         | 13.4        | 2.3         | 100.0       | 1.3         | 1.2            | 66.3          | 65.1        | 205.6       | 6,994       | 4,415       | 799         | 30,152          | 456           | 421             | 18,125        | 17,703        | 61,362       |  |
| FERC Docket RP97-288 (Transwestern Pipeline)  | 0.4          | 27.6        | 0.3         | 0           | 0           | 0              |               | 0.0         | 28.3        | 133         | 6,299       | 100         | 0               | 0             | 0               | 0             | 0             | 6,532        |  |
| Other FERC Gas Dockets/Matters                | 5.5          | 0.3         | 1.6         | 2.0         | 0.0         | 0.0            | 2.0           | 2.0         | 11.4        | 1,805       | 100         | 418         | 702             | 0             | 0               | 756           | 756           | 3,781        |  |
| Other FERC Electric Proceedings               | 0            | 0           | 0           | 0           | 553.7       | 133.4          | 266.5         | 133.1       | 953.6       | 0           | 0           | 0           | 0               | 155,673       | 42,558          | 52,564        | 10,006        | 250,794      |  |
| CPUC Prudence Review (ATCP Proceeding)        | 298.0        | 515.3       | 504.1       | 413.2       | 379.2       | 200.6          | 462.0         | 261.4       | 2,772.4     | 100,541     | 150,694     | 155,677     | 105,780         | 99,625        | 54,157          | 152,166       | 98,009        | 818,641      |  |
| Ca.Electr.Generating Fac.Standards (R0211039) | 0            | 0           | 0           | 0           | 0           | 100.2          | 0.0           | (100.2)     | 100.2       | 0           | 0           | 0           | 0               | 0             | 26,978          | 0             | (26,978)      | 26,978       |  |
| Sub-total                                     | 4,140.2      | 4,350.0     | 4,764.7     | 5,367.2     | 4,112.6     | 12,963.4       | 5,732.9       | (7230.5)    | 41,431.0    | \$1,107,960 | \$1,130,303 | \$1,287,248 | \$1,436,325     | \$1,097,622   | \$3,398,465     | \$1,732,757   | (\$1,665,708) | \$11,190,679 |  |

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UST Analysis - October 15, 2003

Current Period:April - July, 2003Total Heller Hours, Current Period:7,656.9Total Heller Fees, Current Period:\$2,305,358

|   | HOURS BILLED |  |                |                |                      |                |               |                     |                          |             | FEES BILLED   |               |                 |                |                 |               |                     |                           |  |  |
|---|--------------|--|----------------|----------------|----------------------|----------------|---------------|---------------------|--------------------------|-------------|---|---------------|-----------------|----------------|-----------------|---------------|---------------------|---------------------------|--|--|
|   | First Foo    | Effect For And For Add For Add For Other CLIDDENIT |                |                |                      |                |               |                     | Cumulative               | First Foo   | First Fee 2nd Fee 3rd Fee 4th Fee 5th Fee 6th Fee CURRENT |               |                 |                |                 |               | Cumulative          |                           |  |  |
|   | Application  |  |                |                |                      | Application    | BILLING       | @                   | Hours                    | Application |   | Application   | Application     | Application    | Application     | BILLING       | @                   | Fees                      |  |  |
|   | Total        | Application<br>Total                               | Application    | Application    | Application<br>Total | Total          | PERIOD        | Commons             | To Date                  | Total       | Application   | Total         | Total           |                |                 | PERIOD        | Commons             |                           |  |  |
|   | Hours        | Hours  | Total<br>Hours | Total<br>Hours | Hours                | Hours          | Total Hours   | Compare<br>Hrs. 7th |                          | Fees        | Total<br>Fees   | Fees          | Fees            | Total<br>Fees  | Total<br>Fees   | Total Fees    | Compare<br>Fees 7th | To Date<br>April 2001-    |  |  |
|   |              | Aug-Nov 01   | Dec01-Mar02    | Apr-Jul 02     |                      | Dec 02- Mar 03 | Apr 03-Jul 03 | to Hrs. 6th         | April 2001-<br>July 2003 | Apr-Jul 01  | Aug-Nov 01  | Dec01-Mar02   |                 |                | Dec 02 - Mar 03 | Apr 03-Jul 03 | to Fees 6th         | April 2001-<br>July, 2003 |  |  |
|   | Api-Jui 01   | Aug-Nov 01   | Decor-Maroz    | Api-Jui 02     | Aug-100 02           | Dec 02- Mai 03 | Api 03-Jul 03 |                     | July 2003                | Api-Jui 01  | Aug-Nov 01  | Decol-Ivial02 | Api 02 - Jui 02 | Aug 02-1000 02 | Dec 02 - Mai 03 | Api 03-Jui 03 | to rees our         | July, 2003                |  |  |
|   |              |  |                |                |                      |                |               |                     |                          |             |   |               |                 |                |                 |               |                     |                           |  |  |
| OTHER MATTERS                                   |              |  |                |                |                      |                |               |                     |                          |             |   |               |                 |                |                 |               |                     |                           |  |  |
| City of Santa Cruz                              | 0            | 0.5  | 5.3            | 0              | 0                    | 0              | 0             | 0.0                 | 5.8                      | 0           | 140   | 1,758         | 0               | \$0            | \$0             | \$0           | 0                   | 1,898                     |  |  |
| Utility General Insurance Advice                | 0            | 55.8   | 8.6            | 32.8           | 49.5                 | 30.2           | 21.5          | (8.7)               | 198.4                    | 0           | 18,836  | 2,956         | 11,736          | 17,947         | 11,871          | 8,913         | (2,958)             | 72,259                    |  |  |
| Modesto Irrigation District v. Destec           | 0            | 3.2  | 1.3            | 3.5            | 0.6                  | 5.5            | 234.9         | 229.4               | 249.0                    | 0           | 1,214   | 627           | 1,687           | 73             | 2,559           | 79,819        | 77,261              | 85,979                    |  |  |
| Richard D. Wilson v. PGE & PGE Corp.            | 13.2         | 0  | 0              | 0              | 0                    | 0              | 0             | 0.0                 | 13.2                     | 2,464       | 0   | 0             | 0               | 0              | 0               | 0             | 0                   | 2,464                     |  |  |
| Claims re Missing London Markets                | 0            | 2.1  | 53.2           | 133.2          | 2.8                  | 12.7           | 14.6          | 1.9                 | 218.6                    | 0           | 832   | 7,918         | 17,747          | 1,109          | 4,967           | 6,163         | 1,196               | 38,735                    |  |  |
| General Corporate Issues                        | 12.6         | 0.0  | 2.2            | 2.0            | 0.0                  | 0.0            | 1.6           | 1.6                 | 18.4                     | 5,239       | 0   | 1,010         | 918             | 0              | 0               | 714           | 714                 | 7,881                     |  |  |
| Other Advice, Consult., Research re Energy Issu | 23.9         | 18.6   | 218.7          | 111.6          | 181.5                | 0.0            | 5.1           | 5.1                 | 559.4                    | 8,911       | 8,003   | 85,228        | 39,049          | 68,987         | 0               | 2,984         | 2,984               | 213,161                   |  |  |
| Abbell Credit Corp et al v Bank of America      | 0            | 0  | 0              | 155.1          | 0.0                  | 34.8           | 0.0           | (34.8)              | 189.9                    | 0           | 0   | 0             | 56,081          | 0              | 14,047          | 0             | (14,047)            | 70,128                    |  |  |
| Nuclear Electric                                | 0            | 0  | 0              | 0              | 1.4                  | 0.0            | 0.0           | 0.0                 | 1.4                      | 0           | 0   | 0             | 0               | 580            | 0               | 0             | 0                   | 580                       |  |  |
| Labor and Employment Advice                     | 0            | 0  | 0              | 0              | 0                    | 24.3           | 52.6          | 28.3                | 76.9                     |             |   |               |                 |                | 10,716          | 20,506        | 9,790               | 31,223                    |  |  |
| Boston Properties v. PG&E                       | 0            | 0  | 0              | 0              | 0                    | 8.7            | 58.7          | 50.0                | 67.4                     |             |   |               |                 |                | 3,561           | 18,406        | 14,845              | 21,967                    |  |  |
| Wayne Roberts v. PG&E                           | 0            | 82.8   | 17.1           | 0              | 0                    | 0              |               | 0.0                 | 99.9                     | 0           | 26,077  | 5,142         | 0               | 0              | 0               |               | 0                   | 31,219                    |  |  |
| Sub-total                                       | 49.7         | 163.0  | 306.4          | 438.2          | 235.8                | 116.2          | 389.0         | 272.8               | 1,698.3                  | \$16,614    | \$55,102  | \$104,639     | \$127,217       | \$88,695       | \$47,721        | \$137,504     | \$89,783            | \$577,492                 |  |  |
|   |              |  |                |                |                      |                |               |                     |                          |             |   |               |                 |                |                 |               |                     |                           |  |  |
| GENERAL BANKRUPTCY                              |              |  |                |                |                      |                |               |                     |                          |             |   |               |                 |                |                 |               |                     |                           |  |  |
| MATTERS   |              |  |                |                |                      |                |               |                     |                          |             |   |               |                 |                |                 |               |                     |                           |  |  |
| Ancillary BK Services Related to Other Matters  |              |  |                |                |                      |                |               |                     |                          |             |   |               |                 |                |                 |               |                     |                           |  |  |
| and Administration                              | 273.4        | 168.5  | 114.5          | 19.8           | 14.6                 | 22.5           | 14.1          | (8.4)               | 627.4                    | 91,125      | 58,045  | 44,414        | \$4,200         | \$2,977        | \$4,601         | \$3,169       | (1,432)             | 208,531                   |  |  |
| Bankruptcy Employment and Fee Applications      | 93.4         | 653.2  | 459.4          | 350.8          | 265.8                | 211.4          | 303.5         | 92.1                | 2,337.5                  | 38,064      | 184,400   | 113,355       | \$79,750        | 62,352         | 51,017          | 74,910        | 23,894              | 603,848                   |  |  |
| Sub-total                                       | 366.8        | 821.7  | 573.9          | 370.6          | 280.4                | 233.9          | 317.6         | 83.7                | 2,964.9                  | \$129,189   | \$242,445   | \$157,769     | \$83,951        | \$65,329       | \$55,617        | \$78,079      | \$22,462            | \$812,379                 |  |  |
|   |              |  |                |                |                      |                |               |                     |                          |             |   |               |                 |                |                 |               |                     |                           |  |  |
| Rounding differences                            |              |  |                |                |                      |                |               |                     |                          |             |   | -\$7          |                 |                |                 |               | 0                   | -7                        |  |  |
| Discrepance electronic transmission to fee app  |              |  |                |                |                      |                |               |                     |                          |             | \$430   | \$2,031       |                 |                |                 |               | 0                   | 2,461                     |  |  |
|   |              |  |                |                |                      |                |               |                     |                          |             |   |               |                 |                |                 |               | -                   | -                         |  |  |
| TOTAL   | 7,731.7      | 7,973.6  | 8,501.5        | 10,727.4       | 11,477.6             | 17,239.9       | 7,656.9       | (9583.0)            | 71,308.6                 | \$2,167,333 | \$2,116,325   | \$2,355,607   | \$2,939,674     | \$3,246,986    | \$4,548,677     | \$2,305,358   | (\$2,243,320)       | \$19,679,960              |  |  |
|   |              | Vol. Reduction after filing of 1st fee application |                |                |                      |                |               |                     | (53,094)                 |             |   |               |                 |                |                 |               | (53,094)            |                           |  |  |
|   |              |  |                |                |                      |                |               | Disallowed          | l Fees                   | (18,466)    | 5,842   |               |                 |                |                 |               | _                   | (12,624)                  |  |  |
|   |              |  |                |                |                      |                |               | Adjusted F          | ees                      | \$2,095,773 | \$2,122,167   | \$2,355,607   | \$2,939,674     | \$3,246,986    | \$4,548,677     |               | -                   | \$19,614,242              |  |  |
|   |              |  |                |                |                      |                |               |                     |                          | Order dtd   | Order dtd   | Order dtd     | Order dtd       | Order dtd      | Order dtd       |               | -                   |                           |  |  |

11/21/2001 02/27/2002 07/08/2002 10/29/2002 02/28/2003 07/07/2003

Heller - Matter by Focus Area (Grouping by U.S. Trustee for Review Purposes) Page 2 of 2 Exhibit F-1