

FTI CONSULTING, INC. (formerly Pricewaterhouse) - Summary of Services Performed by Accountant

Current Billing Period: April, 2003 - July, 2003

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

UST Analysis - 10/7/03

Billing Category	T. Lumsden Sr. Mng. Director (\$595/\$625 hr.)		Rocky Ho Mng. Director (\$475/\$550 Hr.)		M. Neis Consultant (\$345/\$365/ hr.)		M. Ghazi Director (\$425/\$450 hr.)		F. Reiss Sr. Mng. Director (\$595/hr.)		M. Hamilton Sr. Mng. Director (\$640/hr.)		A. Young Director (\$375/\$425/hr.)	
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
	Asset Sales/Valuation Issues	1.1	655	1.9	970									1.6
Cash Flow Analysis	7.7	4,582	42.0	20,520	67.7	23,479							12.3	5,228
Claims Analysis	8.8	5,236	84.1	40,428	22.3	7,694	1.0	425			0.4	256	35.4	15,045
CPUC Review	5.9	3,523	10.6	5,155	57.0	19,847	0.5	225	2.3	1,438				
DWR Contracts/Analysis	1.6	952	3.6	1,778	30.6	10,607	5.0	2,125					1.0	425
Fee Matters & Applications	3.5	2,083	14.2	6,933			27.0	11,600					4.8	2,040
FERC Review	0.5	298	9.5	4,513	13.1	4,520								
Financial Statements	7.2	4,317	31.9	15,153	28.5	9,833	20.8	8,910						
Financial Statement Modeling	0.5	298	27.2	12,920	18.3	6,590	21.1	9,463					3.1	1,318
Committee Matters	24.3	14,831	42.4	20,418			5.7	2,565	11.7	7,091	8.3	5,245	1.2	510
Legislative Review			6.2	2,945	6.9	2,381	31.0	13,175						
PG&E Plan/Negotiations	6.3	3,749	21.5	10,213										
Professional Compensation Mtrs	0.3	188	2.5	1,188										
Travel Time			0.0	0					3.2	2,000	1.9	1,188		
Tax Matters			4.4	2,090	2.1	725							0.7	298
Bankruptcy Reporting/Operations			42.6	20,798	8.7	3,002			1.4	833	0.2	128		
Joint CPUC/OCC Plan	32.3	19,231	65.5	31,113	18.1	6,245	2.7	1,215	1.5	893	0.8	512	0.6	255
SETTLEMENT PLAN:														
Mediation Support	43.7	26,002	70.9	33,678	0.8	276	1.2	510						
CPUC Apprvl of Settlement Plan	24.0	15,000	18.6	10,230	43.2	15,768	29.2	13,140	3.3	2,063				
Settlmt Agmt Testimony Prep	43.9	27,219	5.5	2,883	58.1	21,007	78.1	35,145			17.1	10,688		
Settlmt Agmt Plan & DS	12.3	7,457	34.8	17,573	12.1	4,175	17.0	7,260	19.8	12,039	5.0	3,125	0.6	255
TOTALS, 12/02 - 3/03	223.9	\$135,615	539.9	\$261,493	387.5	\$136,144	240.3	\$105,758	43.2	\$26,355	33.7	\$21,141	61.3	\$26,053
Compared to Previous Periods														
4/01 - 7/01 (First Fee Application)	431.0	256,445	537.7	241,965	603.3	196,073	0	0	288.2	171,479	216.0	138,240	564.0	211,500
8/01 - 11/01 (2nd Fee Application)	289.3	172,134	333.7	150,120	644.8	209,560	0	0	193.0	114,805	245.7	157,248	582.9	218,588
12/01 - 3/02 (3rd Fee Application)	213.8	127,157	298.6	134,370	452.6	147,036	0	0	186.3	110,821	124.7	79,808	388.4	145,593
4/02 - 7/02 (4th Fee Application)	194.9	115,966	218.0	99,450	437.5	144,834	0	0	78.1	46,470	62.9	40,256	369.5	142,373
8/02-11/02 (5th Fee Application)	356.6	212,177	261.1	124,023	0	0	46.3	19,678	95.1	56,585	23.0	14,720	328.2	139,485
12/02-3/03 (6th Fee Application)	345.2	205,394	542.1	257,498	334.0	115,230	0	0	68.8	40,936	13.6	8,704	131.5	55,888
Current Fee Application (4/03-7/03)	223.9	135,615	539.9	261,493	387.5	136,144	240.3	105,758	43.2	26,355	33.7	21,141	61.3	26,053
Cumulative Totals	2,054.7	\$1,224,888	2,731.1	\$1,268,919	2,859.7	\$948,877	286.6	\$125,436	952.7	\$567,451	719.6	\$460,117	2,425.8	\$939,480