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9 **UNITED STATES BANKRUPTCY COURT**
10 **NORTHERN DISTRICT OF CALIFORNIA**

11 In re)	No.	01-30923 DM
12 PACIFIC GAS AND ELECTRIC)	Chapter	11
13 COMPANY,)	Date:	February 26, 2004
14 Debtor.)	Time:	1:30 p.m.
15)	Ctrm:	235 Pine Street, 22 nd Floor
16)		San Francisco, California

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18 **DECLARATION OF PATRICIA MARTIN RE UNITED STATES TRUSTEE'S**
REPORT ON PROFESSIONAL FEES FOR CURRENT PERIOD (8/01/03 - 11/30/03) AND
19 **CUMULATIVE CASE TO DATE (4/06/01 - 11/30/03)**

20 I Patricia Martin declare:

21 1. I am a Bankruptcy Analyst employed by the United States Department of Justice,
22 Office of the United States Trustee for the Northern District of California. I am the U.S.
23 Trustee analyst who has been assigned to review and monitor the professional fees in the
24 Chapter 11 Pacific Gas and Electric Company case.

25 2. Pursuant to the Court's Order Establishing Interim Fee Application and Expense
26 Reimbursement Procedure, entered July 26, 2001, the Office of the U.S. Trustee has
27 received electronic transmission of various professionals' monthly invoices and formal fee
28 applications. These electronic transmissions have been uploaded into a database, data

1 from which can then be downloaded into an Excel spreadsheet which allows an in-depth
2 analysis of each fee application using a variety of methods.

3 3. Using the method described above, I have reviewed the professionals' fee
4 applications which are the subject of this hearing. I prepared the Report of Professional
5 Fees and Expenses for Current Period (8/01/03 - 11/30/03) and Cumulative Case to Date
6 (4/06/01 - 11/30/03) which is attached hereto as Exhibit 1. It is the intent of the report to
7 give the court, the debtor, the creditors' committee, and interested parties (a) a broad
8 overview of the cost of the bankruptcy case; (b) an approximation of the cost of specific
9 matters so the court and knowledgeable parties can assess the reasonableness of fees; and
10 (c) sufficient detail with respect to attorneys, accountants, billing rates, billing trends to
11 isolate areas in which better billing discretion might be utilized.

12 I declare, under penalty of perjury, to the best of my knowledge, the foregoing
13 statements are true and correct and, if called upon to testify thereon as a witness, I would
14 be competent to so testify. Executed this 6thth day of Februaryf, 2004 , in San Francisco,
15 California.

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