

**FTI CONSULTING, INC. (formerly Pricewaterhouse) - Summary of Services Performed by Primary Accountants**

**Current Billing Period: August - November, 2003**

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

UST Analysis - 1/27/04

Billing Category	T. Lumsden Sr. Mng. Director (\$625/Hr.)		Rocky Ho Sr. Mng. Director (\$550/Hr.)		A. Young Director (\$450/Hr.)		M. Neis Consultant (\$365/Hr.)		M. Hamilton Sr. Mng. Director (\$625/Hr.)		M. Ghazi Director (\$425/\$450 hr.)		J. Kitchin Director (\$450/Hr.)		F. Reiss Sr. Mng. Director (\$595/hr.)	
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
	Asset Sales/Valuation Issues													3.9	\$1,755	
Cash Flow Analysis	2.3	\$1,438	19.2	\$10,560	0.9	\$405	29.5	\$10,768								
Claims Analysis	5.4	3,375	11.6	6,380	23.1	10,395	16.5	6,023			9.4	\$4,230				
CPUC Review	24.9	15,563	8.0	4,400	1.3	585	90.3	32,960					4.9	2,205	2.6	\$1,625
DWR Contracts/Analysis	1.0	625	0.9	495			29.7	10,841							1.2	750
Fee Matters & Applications	2.7	1,688	5.5	3,025	19.8	8,910					4.1	1,845			1.3	813
FERC Review	2.6	1,625			19.2	8,640	95.0	34,675								
Financial Statements	0.9	563	6.9	3,795			14.2	5,183								
Financial Statement Modeling			0.8	440			35.6	12,994					18.1	8,145		
Committee Matters	3.0	1,875	11.0	6,050			2.0	730	4.6	\$2,875	1.0	450			3.7	2,313
Legislative Review	1.6	1,000	1.5	825			0.4	146					2.5	1,125	5.6	3,500
PG&E Plan/Negotiations																
Professional Compensation Mtrs	0.9	563	0.6	330	3.5	1,575										
Travel Time									4.0	2,500						
Tax Matters							2.4	876								
Bankruptcy Reporting/Operations			50.2	27,610			0.3	110								
Joint CPUC/OCC Plan																
<b>SETTLEMENT PLAN:</b>																
Mediation Support																
CPUC Apprvl of Settlement Plan	101.0	63,125	41.4	22,770	33.6	15,120	78.0	28,470	60.3	37,688	3.9	1,755	7.6	3,420	7.8	4,875
Settlmt Agmt Testimony Prep	6.7	4,188	5.7	3,135	19.7	8,865	117.0	42,705	6.5	4,063	33.7	15,165	17.0	7,650		
Settlmt Agmt Plan & DS	42.2	26,375	26.4	14,520			2.7	986	6.2	3,875			3.3	1,485	8.1	5,063
Bk Court Approval of Settlmt Plan	19.9	12,438	22.6	12,430	1.0	450					15.1	6,795			13.6	8,500
<b>TOTALS, 12/02 - 3/03</b>	<b>215.1</b>	<b>\$134,438</b>	<b>212.3</b>	<b>\$116,765</b>	<b>122.1</b>	<b>\$54,945</b>	<b>513.6</b>	<b>\$187,464</b>	<b>81.6</b>	<b>\$51,000</b>	<b>67.2</b>	<b>\$30,240</b>	<b>57.3</b>	<b>\$25,785</b>	<b>43.9</b>	<b>\$27,438</b>
<b>Compared to Previous Periods</b>																
4/01 - 7/01 (First Fee Application)	431.0	256,445	537.7	241,965	564.0	211,500	603.3	196,073	216.0	138,240	0	0	0	0	288.2	171,479
8/01 - 11/01 (2nd Fee Application)	289.3	172,134	333.7	150,120	582.9	218,588	644.8	209,560	245.7	157,248	0	0	0	0	193.0	114,805
12/01 - 3/02 (3rd Fee Application)	213.8	127,157	298.6	134,370	388.4	145,593	452.6	147,036	124.7	79,808	0	0	0	0	186.3	110,821
4/02 - 7/02 (4th Fee Application)	194.9	115,966	218.0	99,450	369.5	142,373	437.5	144,834	62.9	40,256	0	0	91.8	39,015	78.1	46,470
8/02-11/02 (5th Fee Application)	356.6	212,177	261.1	124,023	328.2	139,485	0	0	23.0	14,720	46.3	19,678	157.3	66,853	95.1	56,585
12/02-3/03 (6th Fee Application)	345.2	205,394	542.1	257,498	131.5	55,888	334	115,230	13.6	8,704	0	0	50.3	21,378	68.8	40,936
4/03-7/03 (7th Fee Application)	223.9	135,615	539.9	261,493	61.3	26,053	387.5	136,144	33.7	21,141	240.3	105,758	13.1	5,895	43.2	26,355
Current Fee Application (8-11/03)	215.1	134,438	212.3	116,765	122.1	54,945	513.6	187,464	81.6	51,000	67.2	30,240	57.3	25,785	43.9	27,438
<b>Cumulative Totals</b>	<b>2,269.8</b>	<b>\$1,359,326</b>	<b>2,943.4</b>	<b>\$1,385,684</b>	<b>2,547.9</b>	<b>\$994,425</b>	<b>3,373.3</b>	<b>\$1,136,341</b>	<b>801.2</b>	<b>\$511,117</b>	<b>353.8</b>	<b>\$155,676</b>	<b>369.8</b>	<b>\$158,926</b>	<b>996.6</b>	<b>\$594,889</b>

See Note below

Note:  
Additional M. Hamilton hours /fees disclosed in 2/04 PWC Fee Request

156.4 \$100,096

FTI CONSULTING, Inc.  
Summary of Services Performed by Accountant  
Exhibit I -3