

50-215/323

1 Thomas E. Lumsden
2 PricewaterhouseCoopers LLP
3 199 Fremont Street
4 San Francisco, CA 94105
5 Telephone: (415) 498-5000
6 Facsimile: (415) 498-6699

FILED

JAN 14 2007

7
8
9
10 Accountants and Financial Advisors for Official
11 Committee of Unsecured Creditors

UNITED STATES BANKRUPTCY COURT
SAN FRANCISCO, CA

12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re

PACIFIC GAS AND ELECTRIC
COMPANY, a California corporation,

Debtor.

Case No. SF 01-30923 DM

Chapter 11

**SECOND INTERIM APPLICATION OF
PRICEWATERHOUSECOOPERS LLP FOR
ALLOWANCE AND PAYMENT OF
COMPENSATION AND
REIMBURSEMENT OF EXPENSES
(AUGUST 1, 2001 THROUGH NOVEMBER
30, 2001); DECLARATION OF THOMAS E.
LUMSDEN IN SUPPORT THEREOF**

Hearing:

Date: February 26, 2002

Time: 9:30 am

Place: 235 Pine Street, 22nd Floor
San Francisco, CA

Adel: Kids Oye Mail Center

1 **TO THE HONORABLE DENNIS MONTALI, UNITED STATES BANKRUPTCY**
2 **JUDGE, THE OFFICE OF THE UNITED STATES TRUSTEE, THE DEBTOR, AND**
3 **OTHER PARTIES IN INTEREST:**

4 PricewaterhouseCoopers LLP ("PwC"), accountants and financial advisors to the
5 Official Committee of Unsecured Creditors ("Committee") in the Pacific Gas and Electric
6 ("PG&E") bankruptcy case, hereby submits its second interim application for allowance and
7 payment of compensation and reimbursement of costs and expenses (the "Second Interim
8 Application") covering the period from August 1, 2001 through November 30, 2001 (the
9 "Second Application Period"). In support of the Second Interim Application, PwC respectfully
10 represents as follows:

11 **I.**

12 **INTRODUCTION**

13
14 This is PwC's second long-form interim application for approval of compensation and
15 reimbursement of related expenses for services rendered on behalf of the Committee during
16 PG&E's chapter 11 case. PwC submits this Second Interim Application in accordance with
17 Bankruptcy Code sections 330 and 331, Rule 2016 of the Federal Rules of Bankruptcy Procedure
18 (the "Bankruptcy Rules"); the Office of the United States Trustee for the Northern District of
19 California Guidelines (the "UST Guidelines"), and the United States Bankruptcy Court Northern
20 District of California Guidelines for Compensation and Expense Reimbursement of Professionals
21 and Trustee ("Court Guidelines"). Through this Second Interim Application, PwC seeks
22 (i) interim approval and allowance of \$1,268,134 in fees accrued and \$52,705 in expenses
23 incurred for services rendered by PwC on behalf of the Committee during the period August 1,
24 2001 through and including November 30, 2001.

25 During the Second Application Period, PwC professionals spent a total of 3,173.5 hours
26 rendering services to the Committee in connection with the PG&E bankruptcy case at a blended
27
28

1 hourly rate of \$388¹. PwC also incurred \$52,705 in costs and expenses in connection with those
2 services, for which PwC is requesting reimbursement. Accordingly, PwC seeks allowance and
3 payment of a total of \$1,320,839 for services rendered and reimbursement of costs and expenses
4 incurred during the Second Application Period. PwC has received payment of fees in the amount
5 of \$910,617 and expenses in the amount of \$49,087 on account of the Monthly Cover Sheet
6 Applications for the period of August 1, 2001 through November 30, 2001. The services and
7 costs for the Second Application Period are described below and are detailed in the exhibits filed
8 concurrently herewith. The amount of fees shown in this Second Interim Application reflect
9 voluntary reductions from the August through November Cover Letter applications in the
10 amount of \$52,564 to comply with the Court's December 12, 2001 Memorandum Decision
11 Regarding Applications for Interim Compensation of Professionals. Reductions were taken in
12 the Fee Application, Professional Compensation Matters, and Travel Time task codes. An
13 additional \$27,150 in extranet programming expenses were voluntarily excluded from the
14 monthly cover letter applications.

15 II.

16 SUMMARY OF DEVELOPMENTS IN THE CASE

17
18 On April 6, 2001 (the "Petition Date"), Pacific Gas and Electric Company (the
19 "Debtors") filed voluntary petitions for reorganization under Chapter 11 of title 11 of the United
20 States Bankruptcy Code ("Bankruptcy Code"). The Debtors continue to operate their business
21 and manage their properties as debtors-in-possession pursuant to Sections 1107(a) and 1108 of
22 the Bankruptcy Code.

23
24 On July 2, 2001 this Court entered an order (the "Retention Order") authorizing, *nunc pro*
25 *tunc*, employment of PwC as of April 11, 2001, as Accountants and Financial Advisors for the
26

27 ¹ Blended Hourly Rate is inclusive of the 229.7 hours and \$52,564 in fees that were
28 voluntarily written off during the Second Application Period.

1 Committee.

2
3 The Retention Order authorized the retention of PwC to render to the Committee the
4 following essential services, which include but are not limited to the following:

5
6 (a) Assistance to the Committee in the review of financial related disclosures
7 required by the Court, including the Schedules of Assets and Liabilities, the Statement of
8 Financial Affairs and Monthly Operating Reports;

9 (b) Assistance with a review of the Debtor's short-term cash management
10 practices;

11 (c) Advice and guidance to the Committee with respect to utility accounting
12 and electric and gas utility operating elements, including elements of rate making, cost recovery
13 and the financial impact of regulatory decisions;

14 (d) Assistance and advice to the Committee with respect to the value of the
15 Debtor's operating assets and make recommendations regarding the highest and best use,
16 operation, and ultimate disposition of such assets;

17 (e) Assistance in the review of financial information distributed by the Debtor
18 to creditors and others, including, but not limited to, cash flow projections and budgets, cash
19 receipts and disbursement analysis, analysis of various asset and liability accounts, and analysis
20 of proposed transactions for which Court approval is sought;

21 (f) Attendance at meetings and assistance in discussions with the Debtor,
22 regulators, State agencies, mortgage holders and other secured lenders in this chapter 11 case, the
23 U.S. Trustee, other parties in interest and professionals hired by the same, as requested;

24 (g) Assistance in the review and/or preparation of information and analysis
25 necessary for the confirmation of a Plan of Reorganization in this chapter 11 case;

26 (h) Assistance to the Committee and its counsel in the preparation and
27 evaluation of potential litigation;
28

1 (i) Assistance in the discharge of the Committee's duties and functions in this
2 case, including, but not limited to, compilation of material required for court testimony; and

3 (j) Render such other general business consulting or such other assistance as
4 the Committee or its counsel may deem necessary that are not duplicative of services provided
5 by other professionals in this proceeding.
6

7 PwC incorporates by reference the overview of case activity presented in the Section III
8 of the Second Interim Application of Milbank Tweed Hadley & McCloy LLP for Allowance and
9 Payment of Compensation and Reimbursement of Expenses. The Debtor continues to operate its
10 business, and cash flow appears to be neutral pending regulatory decisions by the California
11 Public Utilities Commission. A plan has been filed in the case, and a hearing on the disclosure
12 statement had been set for January 14, 2002.
13

14 III.

15 SUMMARY OF PRICEWATERHOUSECOOPERS LLP' S EXPERIENCE 16

17 PwC, the world's largest professional services organization, provides accounting,
18 auditing, tax, litigation, information technology, bankruptcy and business recovery consulting
19 services to clients through offices in over 150 countries worldwide.
20

21 PwC has extensive experience in financial reorganizations, bankruptcy and litigation
22 consulting services. Our professionals have provided services to a wide variety of industries,
23 and as a result, PwC has accumulated a wealth of knowledge concerning the intricacies in these
24 matters.

25 In bankruptcy restructurings, PwC has accumulated over a quarter of a century of
26 experience serving Debtors, Creditors, and Trustees in bankruptcy matters.
27 PwC has assisted numerous Debtor and Debtor-In-Possession entities involving, successful
28 development of reorganization plans, numerous valuation projects, sales of assets in Chapter 11,

1 extensive tax consulting, and other services related to reorganization.

2
3 **IV.**

4 **SUMMARY OF SERVICES RENDERED BY PWC**

5 During the Second Application Period, PwC represented and advised the Committee with
6 respect to a wide range of issues and challenges. Due to the comprehensive nature of the
7 services rendered by PwC during the Second Application Period, no attempt is made herein to
8 detail the totality of such services. The full scope of the services rendered by PwC is set forth in
9 detail in the billing reports filed concurrently herewith under captions entitled
10 "PricewaterhouseCoopers LLP's Time Records Exhibit for the Period August 1, 2001 to
11 November 30, 2001" (the "Billing Reports"). However, in order to assist the Court, the United
12 States Trustee, PG&E and other parties in interest in reviewing this Second Interim Application,
13 a brief summary of PwC's billing procedures and the services rendered by PwC during the
14 Second Application Period with regard to each activity code category, including certain
15 undertakings within each category, is set forth below.

16 **A. Summary Of PwC's Billing Procedures.**

17
18 It is PwC's normal business practice to charge its clients in full for services rendered and
19 all actual and necessary out-of-pocket costs and expenses incurred by PwC in providing those
20 services.

21 In the ordinary course of its practice, PwC maintains records of time expended by
22 professionals in rendering services to its clients. Time records are made substantially
23 contemporaneously with the rendition of these professional services and are prepared by the
24 professionals who have rendered the services. In matters such as this, time records are kept in 6
25 minute (.1 hour) increments.

26
27 This case, which has been described as the forth largest bankruptcy case filed in the
28 United States, has involved significant interaction with outside agencies, including the Federal

1 Energy Regulatory Commission, the California Public Utility Commission ("CPUC"), the
2 California Energy Commission, the Department of Water & Power ("DWR"), the State
3 Legislature, the Governors Office, as well as taxing authorities and other reporting agencies. The
4 activity in this case has been likened to a fast-track environment as the Debtor and Creditors
5 have moved swiftly to grapple with the issues of a regulated utility in bankruptcy, and parties
6 have sought to develop a consensual plan of reorganization structure. During the course of this
7 case, we have observed unprecedented action by all of the parties noted above to address the
8 underpinnings of the energy crisis in California. These have included proceedings by the
9 legislature and the CPUC to address hardship by the QF generators, proceedings by the
10 Governor, Legislature and FERC on price caps and refunds for energy, action by the Legislature
11 and Energy Commission to support development of power plants, proceedings with the CPUC
12 over the DWR power purchases, negotiations and legislative proceedings involving bailout
13 measures for utilities in California, issues involving the State Treasurers office, DWR, CPUC
14 and the Governor over bond financing for the DWR power purchases, interplay among the
15 utilities in California, the CPUC and DWR concerning allocation of the costs of power and bond
16 financing as it may affect each utility, and agreement between the CPUC and Southern
17 California Edison (SCE) on a means to repay SCE's past-due obligations. The issues at stake
18 have been monumental with PG&E's reported debt and claims exceeding \$13 Billion, the range
19 of revenue at stake for their retained generation assets varying from \$4 Billion to over \$9 Billion
20 per year, the proposed allocation of DWR power and bond finance costs varying from \$2.4
21 Billion to over \$2.7 Billion per year, and QF pre-petition claims on executory contracts
22 exceeding \$1 Billion. During the pendency of this case, we have observed electricity prices vary
23 from hundreds of dollars per Megawatt to power prices in the \$15-30 range. We have seen
24 natural gas prices vary by a factor of 10x the historic price average. Reported purchases of power
25 by the DWR have varied from over \$100 million per day to under \$12 million per day during this
26 period.

27 The Committee organization structure has been unique for this case, with greater time
28

1 involvement by Committee members than in most any other case. The personal commitment of
2 Committee members to actively participate on a continuous basis has matched the activity level
3 in the case with over 1700 filings listed in the Court docket through July 31, 2001. The
4 Committee has participated in an unprecedented number of meetings of the Committee, advisors
5 and the Debtor. The Committee, in order to address the monumental workload and myriad of
6 tasks at hand, has created four distinct subcommittees: Financial, Legislative, Regulatory and
7 Plan. PwC has assembled sub-teams of professionals to address the issues and work
8 assignments set forth by the Committee, subcommittees and working group. During this fee
9 application period, there was a change in Committee representation, with a representative of
10 PIMCO replacing representatives of Bank of New York and a representative of Reliant Energy
11 replacing representatives of Enron. In the course of PwC's representation of the Committee in
12 this matter, it has been necessary and requested that more than one or two professionals
13 participate in meetings and conferences with the Committee representatives or with the Debtor.
14 This is not normally the case for PwC in such matters and has been dictated by the size of the
15 case, the complex nature of the matters being discussed, the speed with which matters are being
16 addressed in the case, and requirement to have various specialty skills represented and
17 participating in certain key discussions. In many cases, these have been high level meetings or
18 key discussions with the Debtor representatives who are not able to make themselves available
19 for repetitive follow-up discussions. In many cases, the participation of multiple professionals by
20 PwC has been dictated by the specific specializations and backgrounds such as those of the
21 following key professionals:

22 Michael Hamilton is the Firm's senior Utility Specialist in Accounting and
23 Restructurings. He has participated in each of the restructurings that have involved a utility for
24 the Firm over the past 25 years. He has unique knowledge of the regulatory and business
25 environment facing utilities. Mr. Hamilton has coordinated the Committee work on plan
26 structuring, regulatory matters, cash flow projections and legislative matters.

27
28 Thomas Lumsden is one of the Firm's senior bankruptcy specialists, with specialization

1 in utilities and the California Market, having participated in development of the infrastructure for
2 the electricity deregulation in the State, and has operated and bought and sold electrical
3 generation facilities. Mr. Lumsden coordinated the Committee work on executory contracts for
4 QF's, the net short grid modeling, the DWR power purchases and revenue requirements, the tax
5 issues involving the Plan structure, and the retained generation filings with the CPUC.

6 M. Freddie Reiss is a senior bankruptcy specialist with expertise in serving Committees
7 and dealing with intercreditor matters. He has coordinated the Firm's negotiations in the areas of
8 employee retention issues, employment of Debtor professionals, ordinary course motions;
9 committee governance and plan negotiations with the Debtor.

10 Rocky Ho is a Director in Business Recovery Services who has been responsible for
11 coordinating staff assignments and projects for the PwC team, review of work product, and
12 quality control, and has specialized in review and coordination of all Committee response to
13 Debtor motions and filings, litigation matters and Committee consent on expenditures.

14 Allison Young is a Manager in Business Recovery Services who has specialized in the
15 financial modeling, the statewide grid modeling, the cash flow analysis, the assessment of
16 Debtor projections, alternative plan structures and feasibility, and tax analysis of plan proposals.

17 Margery Neis is a Utilities specialist in Business Recovery Services who has coordinated
18 the review and monitoring of all matters with the CPUC, the DWR power purchases and contract
19 database and QF contracts.

20 A separate analysis of participation of PwC professionals at meetings is presented in Exhibit 4 to
21 this Application for explanation of the role and purpose of each professionals' participation.

22 **B. Summary Of Exhibits Regarding Services Rendered By PwC.**

23 PwC has attached the following exhibits as support to its Application:

- 24 1. Attached to the Declaration of Thomas E. Lumsden ("Lumsden Declaration") is
25
26
27
28

1 Exhibit 1 - A summary schedule showing the professionals who performed the services, the
2 number of hours spent, the respective professional's billing rate, and the total fees for such
3 services;

4 2. Exhibit 2 - Summary of Fees by Project Category and itemized time records, in
5 chronological order, of each specific service for which an award of compensation is sought. The
6 itemized record includes: (1) the date each service was rendered, (2) the professional(s) who
7 performed the service, (3) a description of the services rendered, and (4) the time spent
8 performing the service in increments of tenths of an hour for the Second Interim Application;

9 3. Exhibit 3 - Expense Summary and Expense Detail reports by individual and
10 itemized total expenses for which reimbursement is sought. All expenses for which
11 reimbursements are sought are disclosed in detail by individual. It should be noted that any
12 airfare charges were incurred as a result of travel in coach class. PwC has not requested
13 reimbursement for certain out-of-pocket expenses when it would not be possible to assemble the
14 billing details for reimbursement under the Guidelines. These unbilled out-of-pocket expenses
15 typically include telephone charges for calls placed in its offices, postage costs including Federal
16 Express charges and copying and facsimile charges incurred at the Applicant's offices in
17 connection with these cases. These unbilled out-of-pocket expenses are real costs that have been
18 incurred by PwC and have benefited the Estate; and

19 4. Exhibit 4 - Summary of Meetings that more than two PwC professionals
20 attended. The summary highlights the relative importance of each team member and the purpose
21 of their involvement at the meetings.

22 **C. Narrative Summary Of Services Provided By PwC.**

23 PwC has submitted detailed listings of time incurred by professional by task for the
24 monthly Cover Sheet Applications to the Debtor, Committee, the United States Trustee and the
25 Court for the period covered by this Second Interim Application. PwC has made reductions to
26 the number of hours submitted on the monthly Cover Letter Applications for the task codes: Fee
27 Application, Professional Compensation Matters and Travel Time, and has reclassified some of
28

1 the detailed time into categories that more appropriately reflect the work performed.
2 Reclassification were made to adjust for new categories of tasks that were not utilized in earlier
3 periods, and to harmonize the categorization among professionals.

4
5 **1. Asset Sales/Valuation Issues (Category 01).**

6
7 During the Second Application Period, PwC professionals spent a total of 257.9
8 hours rendering services in this category, for which PwC seeks compensation of \$78,656. A
9 summary of the PwC professionals who rendered services in this category and the corresponding
10 amount of fees requested is included in Exhibit "2." The Billing Record for this category, which
11 sets forth a detailed description of the services rendered are filed concurrently herewith.

12 Services rendered by PwC professionals in this category included:

13
14 a) PwC updated and expanded upon its top level valuations of the Debtor's
15 assets and business segments to ascertain solvency of Debtor and ability of the assets to provide
16 asset value coverage for the proposed debt issued under the plan of reorganization.

17 b) PwC continued a joint review of the Debtor's improved and unimproved
18 real property asset base to determine values and potential sale or finance opportunities.

19 c) PwC reviewed and analyzed the Debtor's schedule of assets expected to
20 be sold in the Plan of Reorganization.

21
22 The purpose for the work performed was to enable the Committee to assess the
23 solvency of the Debtor, assess proposed property sales to fund the plan of reorganization, and to
24 assess the ability of the Debtor's assets, at market value, to provide adequate coverage for the
25 proposed debt to be issued under the plan of reorganization. The valuation of the Debtors
26 business segments involved analysis of each component of the Debtors operations, adjusting for
27 the different cost structure, resources, market pricing and regulatory environment in California.
28 This information has assisted the Committee in evaluating the debt capacity and creditworthiness

1 of each of the proposed new entities in the Plan of Reorganization. In the process of developing
2 the comparable company data which is referenced in valuations, PwC has also utilized the
3 information to assess the viability of the Debtors financial projections for plan purposes.

4 **2. Bankruptcy Reporting (Category 02).**

5
6 During the Second Application Period, PwC professionals spent a total of 103.5
7 hours rendering services in this category, for which PwC seeks compensation of \$35,578. A
8 summary of the PwC professionals who rendered services in this category and the corresponding
9 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
10 sets forth a detailed description of the services rendered is filed concurrently herewith.

11 Services rendered by PwC professionals in this category included:

12
13 a) PwC reviewed and summarized the Debtor's updated Statement of
14 Financial Affairs and Schedule of Assets and Liabilities and other Operating Reports submitted
15 to the United States Trustee.

16 b) PwC reviewed and analyzed various motions and pleadings of the case,
17 and provided comment to the committee on the financial impact of these items.

18
19 Approximately 40% of the time charged to this task code involved updating
20 PwC's review of the Debtors Schedules of Assets and Liabilities and the Statement of Financial
21 Affairs. These documents comprised over 30,000 pages of data and required extensive time to
22 review and compile. This information, which primarily summarized the real assets and creditor
23 claims of PG&E, has been utilized in several aspects of our work including the valuation of real
24 assets and in assessment of solvency and claim categorization. PwC has attempted to reconcile
25 the claim information provided in the Schedules with reported data for key categories of
26 claimants. There have been innumerable motions filed in the case by the Debtor and other
27 parties which required review and assessment by PwC to assist counsel to the Committee in
28 determining the necessary response. In many cases, the time associated with those motions has

1 been posted to a distinct task code, but in other more generic cases, the time has been posted to
2 the Bankruptcy Reporting task.

3 **3. Cash Flow Analysis (Category 03).**

4
5 During the Second Application Period, PwC professionals spent a total of 84.9
6 hours rendering services in this category, for which PwC seeks compensation of \$34,001. A
7 summary of the PwC professionals who rendered services in this category and the corresponding
8 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
9 sets forth a detailed description of the services rendered, is filed concurrently herewith.

10 Services rendered by PwC professionals in this category included:

11
12 a) PwC analyzed the Debtors' cash flow forecasts to develop an
13 understanding of the Debtor's liquidity position and its ability to generate positive cash flows in
14 future periods.

15 b) PwC conducted interviews with members of management and their
16 advisors to understand the structure and underlying assumptions of financial projections. Specific
17 analyses focused on revenue, balance sheet, cash flow projections, working capital needs, capital
18 expenditure plans, and EBITDA margins. This analysis is necessary to assess long-term viability
19 and the Debtor's ability to fund the Plan of Reorganization.

20 The process was critical to understanding the financial projections, both cash
21 based and operating, to evaluate the solvency of the debtor, to assess the Committee position
22 with respect to motions related to ordinary course expenditures, capital expenditures, payments
23 to DWR, payments to ISO, the relationship and sensitivity of the cash flows to changes in natural
24 gas fuel prices, and the Debtor's ability to generate sufficient cash flows to fund the proposed
25 Plan of Reorganization.

1 **4. Claims Analysis (Category 04).**

2 During the Second Application Period, PwC professionals spent a total of 136.9
3 hours rendering services in this category, for which PwC seeks compensation of \$54,612. A
4 summary of the PwC professionals who rendered services in this category and the corresponding
5 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
6 sets forth a detailed description of the services rendered is filed concurrently herewith.

7
8 Services rendered by PwC professionals in this category included:

9 a) PwC coordinated with the Debtor to summarize and reconcile those claims
10 filed against the company to validate the value of potential allowed claims that the Estate is
11 responsible for.

12
13 b) PwC reviewed the Sempra settlement agreement to assist the Committee
14 in determining whether to support or reject Debtor's proposed settlement agreements.

15 c) PwC reviewed the settlement agreements with the PC bondholders to
16 enhance the committee's understanding of the terms of the agreement and to assist in further
17 negotiations with the Debtor.

18
19 This work product has involved the review of claims filed by creditors totaling in
20 excess of \$44 Billion; reconciling these amounts to those reported by the Debtor, and to
21 information supplied by institutional creditors and in public filings; and evaluating those claims
22 which are subject to estimation or adjustment through the ISO or PX, and those subject to CPUC
23 review. Work in this area has resulted in validation on behalf of the Committee of a large
24 segment of the claims in this case and evaluation of key claims including those for QF's,
25 Sempra, cities, counties and other claimants where settlements have been proposed or discussed.

26 **5. Coordinating with Debtor (Category 05).**

27
28 During the Second Application Period, PwC professionals spent a total of 27.3

1 hours rendering services in this category, for which PwC seeks compensation of \$10,358. A
2 summary of the PwC professionals who rendered services in this category and the corresponding
3 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
4 sets forth a detailed description of the services rendered is filed concurrently herewith.

5 Services rendered by PwC professionals in this category included:

6
7 a. PwC spent notable time coordinating meetings or the exchange of
8 information with the debtor or its advisors. The time spent drafting data requests and preparing
9 for these meetings are recorded in this task category. Attendance in meetings with the Debtor is
10 recorded in the relevant task code.

11 This effort has resulted in a coordinated and smooth flow of information from the
12 Debtor to the Committee and has enabled the Committee to respond to requests of the Debtor
13 and the Court on a timely basis. PwC has also shared much of its analysis of various aspects of
14 the Debtors operations, including load and resource assessments, Plan financial projections,
15 regulatory issues, and DWR contract and revenue requirement estimations. This collaborative
16 effort has enhanced the efficiency of exchange of information and advanced activities in the
17 progress of the case.

18
19 **6. CPUC Review (Category 06).**

20 During the Second Application period, PwC professionals spent a total of 318.6
21 hours rendering services in this category, for which PwC seeks compensation of \$130,307. A
22 summary of the PwC professionals who rendered services in this category and the corresponding
23 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
24 sets forth a detailed description of the services rendered is filed concurrently herewith.

25 Services rendered by PwC professionals in this category included:

26
27 a. PwC reviewed and monitored CPUC proceedings to determine the
28

1 potential financial impact the proceedings could have on the Debtor.

2 b. PwC reviewed the Debtor's, SCE's, SDG&E's, DWR's and TURN's
3 CPUC filings to determine the potential financial impact on the Debtor's estate.

4 c. PwC analyzed the merits and rationale of the CPUC's settlement
5 agreement with SCE, and whether a similar agreement would be beneficial or feasible for the
6 Debtor.
7

8 The work in this area is critical to the determination of future cash flow and
9 funding of the Debtor to complete a plan of reorganization. As an integrated utility, the Debtor is
10 regulated by the CPUC for all aspects of its owned generation (nuclear and hydro assets), intra-
11 state gas transmission and storage facilities, gas and electric procurement, and distribution of
12 electricity and gas to its wholesale and retail customers through its network of pipes and wires
13 throughout Northern California. The revenues associated with these aspects of its business are
14 determined and set by the CPUC in regulatory hearings. It has been critical to the Committee to
15 understand the position of PG&E and related utilities before the CPUC in assessing the possible
16 outcomes for development of a plan of reorganization. PG&E has been actively engaged with the
17 CPUC during this period with the setting of the revenue requirements for its nuclear and hydro
18 generation assets and with the revenue requirement for the DWR power purchases and bond
19 financing. PwC has monitored the CPUC hearings, testimonies and developments closely, and
20 has prepared minutes of key hearings and modeled the range of outcomes for the Committee.
21 PwC has also performed a thorough analysis of the CPUC's settlement with SCE for the
22 recovery of its past-due procurement related obligations and presented to the committee our
23 analysis of how a similar agreement with the Debtor would compare to the currently proposed
24 Plan of Reorganization.

25
26 **7. DWR Contracts Analysis (Category 07).**

27 During the Second Application Period, PwC professionals spent a total of 471.6
28

1 hours rendering services in this category, for which PwC seeks compensation of \$161,394. A
2 summary of the PwC professionals who rendered services in this category and the corresponding
3 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
4 sets forth a detailed description of the services rendered is filed concurrently herewith.

5 Services rendered by PwC professionals in this category included:

6
7 a) PwC analyzed and summarized the terms of the DWR power purchase
8 contracts and April to June short-term energy purchases. This involved analysis of each long
9 term contract which DWR entered into, development of a database for this contract information,
10 and coordination of this information with PG&E to facilitate the evaluation of the underlying
11 data which was being utilized by DWR to establish the revenue requirement for each utility in
12 California.

13 b) PwC calculated the potential range of future payments that will be
14 required to be remitted to the DWR by the Debtor to pay for its purchased power, administrative
15 costs, and debt service requirements.

16
17 Approximately 40% of the electricity that PG&E supplies to its customers has
18 been provided by the DWR through spot and contract purchases under the program initiated by
19 ABx1. This program by DWR has provided the power to meet the net short load component of
20 each utility in California since February 2001. PwC has monitored the power purchases supplied
21 by DWR to PG&E, estimated the costs of that power, as well as future costs associated with
22 contractual commitments and spot purchases to meet PG&E's net short position, and developed
23 estimates of those future costs. These future power costs have been integrated with the DWR
24 proposed bond finance program to estimate the cash flow impact to PG&E. This information has
25 been compared with financial data supplied by consultants to the DWR and has also been shared
26 with PG&E to assist in efforts to influence the structure of the allocation of those costs among
27 the utilities in California. The impact of the cost of DWR power and finance charges is
28 substantial, amounting to proposed amounts in excess of \$2.4 billion per year. PwC continued

1 its review of the 57 contracts that have been completed by the DWR and updated our database
2 model of those contracts for newly obtained contracts to enable the Committee and PG&E to
3 estimate the volume and cost of that power and its potential allocation to PG&E. We have shared
4 the results of our database with PG&E and cooperated with the Debtor in its development of
5 strategies to rationally allocate these costs before the CPUC.

6 **8. Executory Contracts Analysis (Category 08).**
7

8 During the Second Application Period, PwC professionals spent a total of 37.6
9 hours rendering services in this category, for which PwC seeks compensation of \$17,404. A
10 summary of the PwC professionals who rendered services in this category and the corresponding
11 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
12 set forth a detailed description of the services rendered are filed concurrently herewith.

13 Services rendered by PwC in this category included:
14

15 a) PwC analyzed various Debtor motions to assume Qualified Facility
16 ("QF") and other executory contracts.

17 b) PwC analyzed various QF settlement scenarios to determine the impact on
18 the Debtor's projected cash position and cash flows.
19

20 This work involved review of proposed QF settlement agreements, and
21 negotiations with the Debtor on structures for assumption and modification of these executory
22 contracts. The more than 300 QF generators supply approximately 1/3 of the power PG&E
23 delivers to its customers, and pre-petition claims approximated \$1 Billion. PwC's work in this
24 area helped the Committee to understand the financial consequences of the proposed settlements
25 and whether to support or reject the Debtor's proposed settlement agreements.
26
27
28

1 **9. Extranet Web Site Development and Maintenance (Category 9).**

2 During the Second Application Period, PwC professionals spent a total of 2.6
3 hours rendering services in this category, for which PwC seeks compensation of \$570. A
4 summary of the PwC professionals who rendered services in this category and the corresponding
5 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
6 set forth a detailed description of the services rendered are filed concurrently herewith.

7
8 Services rendered by PwC in this category included:

9 a) PwC maintained an Extranet site for use by the Committee to allow for the
10 easier transfer of information related to the case.

11
12 This effort has provided a Committee with an efficient central repository of
13 financial and legal data, links to key internet sites, and a central communication channel for
14 Committee activities. PwC has voluntarily written-off \$27,150 in extranet programming
15 expenses that were incurred in the First Interim Fee Application Period, but for which PwC did
16 not receive a bill until September 2001.

17 **10. Fee Application (Category 10).**

18
19 During the Second Application Period, PwC professionals spent a total of 137.2
20 hours rendering services in this category, for which PwC seeks compensation of \$43,403. A
21 summary of the PwC professionals who rendered services in this category and the corresponding
22 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
23 sets forth a detailed description of the services rendered are filed concurrently herewith.

24 Services rendered by PwC professionals in this category included:

25
26 a) Time spent preparing PwC's First Interim Fee Application and the
27 monthly Cover Sheet Applications for Allowance and Payment of Interim Compensation and
28 Reimbursement of Expenses in accordance with the requirements established by the United

1 States Bankruptcy Code, the Court and the U.S. Trustee. Time expended preparing this Second
2 Interim Application will be reported in the next interim fee statement. PwC has voluntarily
3 written off compensation requested for this task category in the August through November
4 Cover Sheet Applications of \$37,130.

5 **11. FERC (Category 11).**

6
7 During the Second Application Period, PwC professionals spent a total of 24.1
8 hours rendering services in this category, for which PwC seeks compensation of \$10,471. A
9 summary of the PwC professionals who rendered services in this category and the corresponding
10 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
11 sets forth a detailed description of the services rendered is filed concurrently herewith.

12 Services rendered by PwC professionals in this category included:

13
14 a) PwC monitored FERC proceedings to determine the potential financial
15 impact of regulatory proceedings on the Debtor's Estate, including possible changes in rates,
16 generator refunds, and settlement of the California PX/Generator claims.

17 b) PwC reported findings and analysis on FERC proceedings to the
18 Committee.

19
20 This analysis and monitoring, in concert with regulatory counsel for the
21 Committee, has been critical to assessment of potential refunds on claims which may be awarded
22 to PG&E, potentially reducing the pre-petition obligations, and analyzing the potential claim
23 PG&E will have from the settlement Generator claims against the now defunct California Power
24 Exchange. We have also advised the Committee with respect to the impact of FERC market price
25 caps and the impact of the retroactive application of those caps to the PX, ISO and DWR
26 purchases as they may affect the Debtor.

1 **12. Financial Grid Load Modeling (Category 12).**

2 During the Second Application Period, PwC professionals spent a total of 13.1
3 hours rendering services in this category, for which PwC seeks compensation of \$5,999. A
4 summary of the PwC professionals who rendered services in this category and the corresponding
5 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
6 sets forth a detailed description of the services rendered is filed concurrently herewith.

7
8 Services rendered by PwC professionals in this category included:

9 a) PwC updated its model to simulate the load grid balance of electrical
10 power across the state with updated energy price forecasts received from LCG consulting.

11
12 As the information flow from the Debtor to the Creditors Committee has
13 improved greatly since the beginning of the case, PwC no longer has needed to maintain a
14 separate load grid model, and has instead analyzed and utilized the Debtor's assumptions of the
15 load grid balance and related costs in our financial modeling. The work previously performed in
16 this task category has served to verify the validity of the Debtor's assumptions in its Load Grid
17 model, and as the backbone for the financial modeling of the Debtors operations and cash flows
18 in the financial statement modeling task code to assess various plan alternatives.

19 **13. Financial Statement Modeling (Category 13).**

20
21 During the Second Application Period, PwC professionals spent a total of 354.3
22 hours rendering services in this category, for which PwC seeks compensation of \$133,198. A
23 summary of the PwC professionals who rendered services in this category and the corresponding
24 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
25 sets forth a detailed description of the services rendered is filed concurrently herewith.

26 Services rendered by PwC professionals listed in this category included:

27
28 a) PwC updated and continued to revise its in-depth model that portrays the

1 Debtor's proposed plan of reorganization and allows for the running of scenario analysis to test
2 the financial impact of various changes in the Debtor's operating assumptions.

3 b) PwC performed an in-depth review of the plan of reorganization's
4 financial projections for each disaggregated entity and verified the allocation of assets, revenues
5 and expenses in the Debtor's proposed plan to publicly available data in the Debtor's SEC and
6 FERC filings.

7
8 c) PwC performed various other financial analysis of the Debtor's operations
9 and proposed plan settlements, including an analysis of the settlement agreement proposed for
10 LC backed bonds, a comparison of PG&E and Southern California Edison's cost of service and
11 the recovery the creditors would receive if a similar agreement to the one reached between SCE
12 and the CPUC was offered to PG&E.

13 This financial modeling effort has enabled the Committee to assess the feasibility
14 of the Debtor's proposed plan of reorganization and potential alternatives to the Plan. This
15 model has also been utilized as an integral tool in our top-level valuation efforts to assess value
16 of various segments of the Debtors business and operations.

17
18 **14. Financial Statements (Category 14).**

19 During the Second Application Period, PwC professionals spent a total of 68.7
20 hours rendering services in this category, for which PwC seeks compensation of \$22,913. A
21 summary of the PwC professionals who rendered services in this category and the corresponding
22 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
23 sets forth a detailed description of the services rendered is filed concurrently herewith.

24 Services rendered by PwC professionals in this category included:

25
26 a) PwC reviewed the Debtor's historical financial statements, including SEC
27 and FERC filings.
28

1 b) PwC used its research of the Debtor's historical performance in
2 performing various financial analyses on the Debtor's financial condition and ability to
3 reorganize.

4 As a regulated utility, the Debtor's financial statement filings include submissions
5 to the SEC, FERC, and the CPUC that outline the accounting for GAAP (generally accepted
6 accounting principals) presentation and regulatory accounting purposes. These financial
7 statements present voluminous information on the historical performance and financial health of
8 the Debtor. PwC reviewed certain public filings to verify financial projections in the plan of
9 reorganization and to summarize the financial performance of the utility post-petition for the
10 creditors committee.

11
12 **15. General Committee Matters (Category 15).**

13 During the Second Application Period, PwC professionals spent a total of 281.9
14 hours rendering services in this category, for which PwC seeks compensation of \$151,855. A
15 summary of the PwC professionals who rendered services in this category and the corresponding
16 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
17 sets forth a detailed description of the services rendered is filed concurrently herewith.

18 Services rendered by PwC professionals listed in this category included:
19

20 a) PwC prepared for and attended numerous meetings and conference calls
21 including the full Committee on various issues, including general case administration, financial
22 issues, regulatory issues, litigation issues and Plan issues.

23
24 b) PwC personnel prepared for and participated in various formal and
25 informal conference calls between Committee members, Committee working group members,
26 Committee advisors and PG&E regarding the financial impact of various motions brought by
27 PG&E, the proposed plan of reorganization and other issues surrounding the Debtor's estate.
28

1 c) PwC prepared numerous presentations for distribution to the Committee
2 regarding a the financial impact of various matters affecting the Debtor's Estate, and addressed
3 questions from individual creditors on aspects of the Plan of Reorganization.

4 As has been mentioned earlier, the Committee has participated in a significant
5 number of meetings and conferences to address the volume of issues facing the Debtor and to
6 accelerate the process of reorganization of this Debtor. PwC has structured its team into
7 subgroups with partners and staff splitting responsibility for various areas. This category
8 captures the time spent associated with the myriad of meetings and conferences that PwC has
9 participated in which do not address any one particular task code topic. PwC has attempted to
10 minimize the participation of more than one or two professionals in these meetings and
11 conferences, but in many cases, the variety and complexity of the issues addressed, the speed
12 with which activities in the case have progressed, and the particular specialties of the PwC
13 professionals involved have dictated the need to have more than one or two professionals in
14 attendance. For meetings where more than two PwC professionals were present, Exhibit 4
15 summarizes the role of each team member and the purpose of their involvement at the meeting.
16

17 **16. Legislative Review (Category 16).**

18 During the Second Application Period, PwC professionals spent a total of 29.6
19 hours rendering services in this category, for which PwC seeks compensation of \$12,522. A
20 summary of the PwC professionals who rendered services in this category and the corresponding
21 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
22 sets forth a detailed description of the services rendered is filed concurrently herewith.
23

24 Services rendered by PwC professionals listed in this category included:

25 a) PwC performed a general review and analysis of financial implications of
26 potential and passed legislation affecting the Debtor's estate.
27

28 This utility bankruptcy has involved not just the interplay of the Debtor, creditors

1 and regulators, but has also drawn in the legislative element as the governor and state legislators
2 seek a resolution to the crisis that affected the energy supply in California. PwC has monitored,
3 in concert with Saybrook Capital representatives, the various alternatives being presented by the
4 governor and legislators to assess if these may serve as a proxy for a plan of reorganization for
5 PG&E, and to determine if any of these proposals would have detrimental impact to the Debtor
6 or the Debtor's proposed Plan of Reorganization.

7 **17. Other (Category 17).**

8
9 During the Second Application Period, PwC professionals spent a total of 15.0
10 hours rendering services in this category, for which PwC seeks compensation of \$4,066. A
11 summary of the PwC professionals who rendered services in this category and the corresponding
12 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
13 sets forth a detailed description of the services rendered is filed concurrently herewith.

14 Services rendered by PwC professionals listed in this category included:

15
16 a) PwC performed other tasks inherent in the administration of the case.
17 These tasks did not consume sufficient time to warrant separate task classification. Other tasks
18 include internal PwC status meetings, project staffing, organizing document database, research
19 on the rumored sale of SCE to City Light, and other tasks inherent in case administration.

20 **18. Plan of Reorganization/Negotiations (Category 18).**

21
22 During the Second Application Period, PwC professionals spent a total of 335.8
23 hours rendering services in this category, for which PwC seeks compensation of \$169,914. A
24 summary of the PwC professionals who rendered services in this category and the corresponding
25 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
26 sets forth a detailed description of the services rendered is filed concurrently herewith.

27 Services rendered by PwC professionals listed in this category included:
28

1 a) PwC assisted the Committee in negotiations with the Debtor surrounding
2 its proposed plan of reorganization.

3 b) PwC personnel prepared for and participated in numerous meetings with
4 Committee members, Committee Advisors, the Debtor, and the Debtor's advisors to obtain
5 background information and support of the Debtor's proposed plan of reorganization.
6

7 c) PwC analyzed and summarized the financial aspects of the proposed Plan
8 of Reorganization and presented our analysis to the Committee.

9 d) PwC reviewed the Disclosure Statement and Bilateral agreements to
10 insure consistency between the details in these documents and the supporting plan projections.
11

12 Despite the size and scale of this bankruptcy proceeding, the Committee and
13 Debtor have quickly moved to implement the optimal plan of reorganization for stakeholders.
14 This has involved fast-track efforts that have incorporated all elements of the work that PwC has
15 performed on behalf of the Committee, enabling a continuous engagement and review of
16 underlying detail of all plan assumptions. This effort has involved numerous senior resources of
17 the PwC team in review and negotiation of plan components. These efforts have been continuous
18 since June 2001 and have involved a collaborative sharing of confidential information and
19 strategies.

20 **19. Professional Compensation Matters (Category 19).**
21

22 During the Second Application Period, PwC professionals spent a total of 33.8
23 hours rendering services in this category, for which PwC seeks compensation of \$15,528. A
24 summary of the PwC professionals who rendered services in this category and the corresponding
25 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
26 sets forth a detailed description of the services rendered is filed concurrently herewith.

27 Services rendered by PwC professionals listed in this category included:
28

1 a) PwC reviewed and responded to the US Trustee's objections to PwC's
2 First Interim Fee Application.

3 PwC has voluntarily written off compensation requested for this task category in
4 the August through November Cover Sheet Applications of \$7,699 related to time spent insuring
5 compliance with ethical wall and confidentiality agreements.

6
7 **20. Subcommittee Matters (Category 20).**

8 During the Second Application Period, PwC professionals spent a total of 235.6
9 hours rendering services in this category, for which PwC seeks compensation of \$86,162. A
10 summary of the PwC professionals who rendered services in this category and the corresponding
11 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
12 sets forth a detailed description of the services rendered is filed concurrently herewith.

13
14 Services rendered by PwC professionals listed in this category included:

15
16 a) PwC prepared for and participated in numerous meetings and
17 teleconferences with the Committee's Financial, Regulatory/Legislative, and Litigation
18 subcommittees

19 b) At the request of the Committee, PwC analyzed and critiqued the fee
20 applications of the Debtor's professionals and presented our findings to the Committee.

21
22 PwC has served as an active coordinator of the Financial and Regulatory
23 committees with Saybrook and Milbank. This distribution of work among the Committee
24 members has enabled coordinated direction and accelerated completion of many of the tasks
25 outlined above.

26 **21. Tax Matters (Category 21).**

27
28 During the Second Application Period, PwC professionals spent a total of 198.5

1 hours rendering services in this category, for which PwC seeks compensation of \$86,642. A
2 summary of the PwC professionals who rendered services in this category and the corresponding
3 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
4 sets forth a detailed description of the services rendered is filed concurrently herewith.

5 Services rendered by PwC professionals listed in this category included:

6
7 a) PwC reviewed, analyzed and summarized the tax consequences to the
8 Debtor and the Creditors of the proposed plan of reorganization.

9 b) PwC discussed and analyzed key elements of the Debtor's pending IRS
10 ruling request to determine the likelihood of the Debtor receiving a favorable ruling on the tax
11 treatment of the plan of reorganization.

12
13 PwC researched and summarized the key tax issues of the Plan of reorganization
14 for the Committee and the likelihood the proposed spin-off will be consummated without
15 significant tax liabilities to either the Debtor or the creditors. The key risks of an unfavorable
16 ruling were highlighted for the creditors to enable them to assess the feasibility of the plan
17 receiving favorable tax treatment. The extensive conversations between PwC and the Debtor's
18 tax professionals also assisted the Debtor in crafting and articulating its argument for the IRS
19 ruling request.

20 **22. Travel Time (Category 22).**

21
22 During the Second Application Period, PwC professionals spent a total of 5.0
23 hours rendering services in this category, for which PwC seeks compensation of \$2,585. A
24 summary of the PwC professionals who rendered services in this category and the corresponding
25 amount of fees requested is included in Exhibit "2." The Billing Report for this category, which
26 sets forth a detailed description of the services rendered is filed concurrently herewith.

27 Services rendered by PwC professionals listed in this category included:
28

a) This category includes the time required for PwC professionals based outside of San Francisco to travel to the city to assist in the case after September 11, 2001. PwC has voluntarily written off compensation requested for this task category in the August through November Cover Sheet Applications of \$7,735 related to travel time before September 11.

V.

SUMMARY OF ACTUAL AND NECESSARY EXPENSES INCURRED BY PWC

PwC maintains records of all actual and necessary out-of-pocket expenses incurred and typically charged in connection with rendering professional services to its clients in the ordinary course of its business practice. As is typical of PwC's practice when representing creditor committees, PwC has reduced to cost or not charged certain of these out-of-pocket expenses to the estate in accordance with the UST Guidelines and the Court Guidelines and to ensure the reasonableness of PwC's fee and expense request. Specifically, PwC has voluntarily reduced its expenses by a total of \$30,574, representing a reduction of approximately 37%. As previously stated, \$21,750 of the expense write-offs related to extranet programming fees. A brief explanation of certain costs incurred and charged to the estate is set forth below:

(a) PwC does not charge its clients for photocopying done in-house; copying done by third-party services is charged at cost;

(b) PwC charges its clients for document retrieval services, computer research and other specialized searches and services, such as messengers and library retrievals, at cost;

(c) PwC charges its clients for mileage (\$0.345 per mile, if sought) and parking costs incurred by its professionals in connection with services rendered, at cost;

(d) PwC charges its clients for transportation and travel-related costs including out-of-town meals, excluding lunches, incurred by its professionals when working on specific client matters, at cost; and

1 (e) PwC normally charges its clients for the cost of overtime and weekend
2 meals and transportation when pressing client matters require the professional to work past
3 normal office hours; however, in accordance with the UST Guidelines and the Court Guidelines,
4 no such charges are included in this Second Interim Application.

5 VI.

6 COMPENSATION REQUESTED AND RELEVANT LEGAL STANDARD

7
8 To grant a request for compensation pursuant to Bankruptcy Code section 330,
9 the Court must find that such request is reasonable. The reasonableness of a compensation
10 request is determined by the "lodestar" method. See In re Yermakov, 718 F.2d 1465, 1471 (9th
11 Cir. 1983). Under the lodestar approach, "reasonable" compensation is calculated by
12 multiplying the number of hours reasonably expended by the hourly rate of the professional. In
13 re Rheuban, 121 B.R. 368, 383 (Bankr. C.D. Cal. 1990). There is a strong presumption that the
14 lodestar product is reasonable under Bankruptcy Code section 330. See In re Drexel Burnham
15 Lambert Group, Inc., 133 B.R. 13, 22 (Bankr. S.D.N.Y. 1991).

16 The reasonableness of a professional's hourly rate is based on the cost for
17 comparable services charged in the area, in non-bankruptcy matters. See In re Yermakov, 718
18 F.2d at 1471. The reasonableness of the hours expended on a task is based on whether the
19 services provided were actual and necessary. See In re Nucorp Energy, Inc., 764 F.2d 655, 658
20 (9th Cir. 1985).

21
22 PwC's fees are reasonable given the size and complexity of the bankruptcy case
23 and are commensurate with the fees that PwC has been awarded in comparable chapter 11 cases
24 and that accountants and financial advisors of comparable experience and expertise charge on a
25 regular basis to represent creditor committees in comparable chapter 11 cases. Accordingly,
26 utilizing the lodestar method, PwC's fee and expense request is reasonable and should be
27 allowed and paid pursuant to Bankruptcy Code section 330. See Drexel, 133 B.R. at 22.
28

1
2
3 **VII.**
4 **CONCLUSION**

5 For the reasons set forth above and pursuant to Bankruptcy Code sections 330 and
6 331, Bankruptcy Rule 2016, the Court Guidelines, the UST Guidelines and the standards adopted
7 by courts in awarding accountants' and financial advisors' fees and costs, PwC submits that the
8 fees for services rendered and costs and expenses incurred on behalf of the Committee during the
9 Second Application Period in the total amount of \$1,320,839 are reasonable and should be
10 allowed on an interim basis and paid in full.

11
12 No agreement or understanding of any kind or nature exists between PwC and any
13 other person or entity for the sharing, division, or payment of any portion of the compensation
14 awarded to PwC for services rendered or expenses incurred in connection with PwC's
15 representation of the Committee in the bankruptcy case, except as among the partners and
16 employees of PwC.

17 **WHEREFORE** PwC respectfully requests that this Court enter an order:
18

- 19 1. Approving this Second Interim Application in its entirety;
- 20 2. Approving an interim award of compensation in the amount of \$1,268,134
21 for professional services rendered and reimbursement of costs and expenses incurred in the
22 amount of \$52,705, for a total amount of \$1,320,839.
- 23
- 24 3. Authorizing and directing PG&E to immediately pay to PwC the allowed
25 amounts, less any such amounts already paid pursuant to the Order Establishing Interim Fee
26 Application and Expense Reimbursement Procedure; and
27
28

4. Granting such other and further relief as the Court deems just and proper.

DATED: January 14, 2002 Respectfully submitted.

PRICEWATERHOUSECOOPERS LLP

By: 
Thomas E. Lumsden

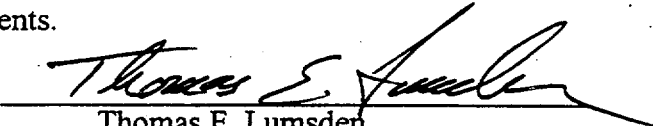
Accountants and Financial Advisors to Official Committee
of Unsecured Creditors

CERTIFICATION

I, Thomas E. Lumsden, am the professional designated by PwC to ensure compliance with the United States Bankruptcy Court Northern District of California Guidelines for Compensation and Expense Reimbursement of Professionals and Trustee ("Court Guidelines"). I certify that (a) I have read the Second Interim Application; (b) to the best of my knowledge, information and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought is in conformity with the Court Guidelines, except as specifically noted in the Application; and (c) the compensation and expense reimbursement requested are billed at rates, in accordance with practices, no less favorable than those customarily employed by PwC and generally accepted by PwC's clients.

DATED:

Jan 14, 2002


Thomas E. Lumsden

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28

1. I am over eighteen years of age and, if called upon, I could and would testify competently to the matters set forth herein. I am a partner in the professional services firm of PricewaterhouseCoopers LLP ("PwC"), accountants and financial advisors for the Official Committee of Unsecured Creditors ("Committee") in the Pacific Gas and Electric Company ("PG&E") bankruptcy case, and one of the partners responsible for PwC's advisory services of the Committee in PG&E's chapter 11 case. In preparing this declaration, I have relied on my personal knowledge and on my review of the billing records and files maintained by PwC in the ordinary course of business and made by PwC professional staff substantially contemporaneously with that person's performance of services or incurrence of costs on behalf of the Committee.

14
15
16
17
18
19
20
21
22

23
24
25
26
27
28

1 4. Pursuant to the Second Interim Application, PwC seeks allowance of
2 compensation covering 3,173.5 hours of professional time devoted to advising the Committee in
3 PG&E's bankruptcy case, resulting in the accumulation of \$1,268,134 in fees for professional
4 services rendered and \$52,705 for expenses incurred, for a total amount of \$1,320,839.

5 5. It is PwC's normal business practice to charge its clients in full for
6 services rendered and for all actual and necessary costs and expenses incurred in connection with
7 such services. In compliance with the Court Guidelines and UST Guidelines, however, PwC has
8 voluntarily reduced its expenses incurred during the Second Interim Application Period by
9 \$30,574 representing a reduction of approximately 37%. PwC has also voluntarily reduced its
10 fees for professional time by \$52,564.

11 6. PwC received no pre-petition retainer in connection with this bankruptcy
12 case.
13

14 7. PwC has submitted monthly fee notices in accordance with the interim fee
15 procedures that were established by the Court. PwC has received payments totaling \$959,704 in
16 connection with the Monthly Cover Sheet Applications covering the period August 1, 2001 to
17 October 31, 2001, comprised of \$910,617 in fees and \$49,087 in expenses.

18 8. No agreement or understanding of any kind or nature exists between PwC
19 and any other person or entity for the sharing, division, or payment of any portion of the
20 compensation awarded to PwC for services rendered or expenses incurred in connection with
21 PwC's representation of the Committee in this chapter 11 proceeding, except as among the
22 partners and employees of PwC.
23

24 9. I am one of the designated professionals responsible for overseeing the
25 billing in this matter and for assuring compliance with the Guidelines of the Office of the United
26 States Trustee for the Northern District of California relating to billing (the "Guidelines").
27 Based upon my review of the Second Interim Application submitted by PwC for the Second
28

1 Application Period, I believe that the Second Interim Application complies with the Court
2 Guidelines and the UST Guidelines.

3 10. Attached hereto as Exhibit "1" is a summary of the total hours expended,
4 billing rate, and fees incurred by each PwC professional during the Second Application Period.

5 11. Attached hereto as Exhibit "2" is a summary of each category of services,
6 setting forth the name of each professional who expended time in that category and the total
7 hours and amount billed by each professional in that category during the Second Application
8 Period.

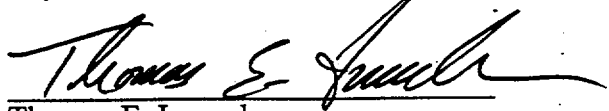
9 12. Attached hereto as Exhibit "3" are Expense Summary and Expense Detail
10 reports by individual and itemized total expenses for which reimbursement is sought.

11 13. Attached hereto as Exhibit "4", is a summary of meetings that more than
12 two PwC professionals attended with a description of the relative importance of each team
13 member and the purpose of their involvement at the meetings.

14 14. Attached hereto as Exhibit "5", is a copy of the Declaration of Clara Yang
15 Strand, executed on January 11, 2002, in support of the Second Interim Application of
16 PricewaterhouseCoopers LLP.

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

19 Executed this 14th day of January, 2002 at San Francisco, California.

20
21
22
23 
24 Thomas E. Lumsden

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF SAN FRANCISCO

I am employed in the County of San Francisco, State of California. I am over the age of 18 and not a party to the within action; my business address is 199 Fremont Street, 8th Floor, San Francisco, California.

On January 14, 2002, I served on the parties listed on the attached Service List, the foregoing document(s) described as:

SECOND INTERIM APPLICATION OF PRICEWATERHOUSECOOPERS LLP FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES (AUGUST 1, 2001 THROUGH NOVEMBER 30, 2001); DECLARATION OF THOMAS E. LUMSDEN IN SUPPORT THEREOF

X by placing the original X a true copy thereof enclosed in sealed envelopes addressed as stated on the attached service list:

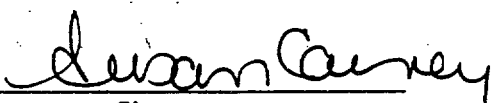
(BY FEDERAL EXPRESS OVERNIGHT DELIVERY)

X Following ordinary business practices at the San Francisco office of PricewaterhouseCoopers LLP, I placed the sealed envelope(s) for collection and mailing with Federal Express on that same day. I am readily familiar with the firm's practice for collection and processing of correspondence for mailing. Under that practice, such correspondence would be deposited with Federal Express on that same day, with postage thereon fully prepaid at San Francisco, California, in the ordinary course of business.

 (FEDERAL) I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on January 14, 2002 San Francisco, California.

Susan Carney
Type or Print Name


Signature

Proof of Service by Federal Express

James L. Lopes, Esq.
Janet A. Nexon, Esq.
Howard, Rice, Nemerovski, Canady, Falk & Rabkin
Three Embarcadero Center, 7th Floor
San Francisco, CA 94111-4065
[Counsel to Debtor]

Office of the U.S. Trustee
Attn: Stephen Johnson
250 Montgomery Street, Suite 1000
San Francisco, CA 94104-3401

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

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF SAN FRANCISCO

I am employed in the County of San Francisco, State of California. I am over the age of 18 and not a party to the within action; my business address is 199 Fremont Street, 8th Floor, San Francisco, California.

On January 14, 2002, I served on the parties listed on the attached Service List, the foregoing document(s) without exhibits described as:

SECOND INTERIM APPLICATION OF PRICEWATERHOUSECOOPERS LLP FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES (AUGUST 1, 2001 THROUGH NOVEMBER 30, 2001); DECLARATION OF THOMAS E. LUMSDEN IN SUPPORT THEREOF

X by placing the original X a true copy thereof enclosed in sealed envelopes addressed as stated on the attached service list:

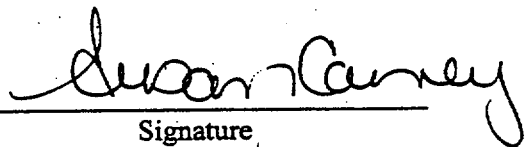
(BY MAIL)

X Following ordinary business practices at the San Francisco office of PricewaterhouseCoopers LLP, I placed the sealed envelope(s) for collection and mailing with the United States Postal Service on that same day. I am readily familiar with the firm's practice for collection and processing of correspondence for mailing. Under that practice, such correspondence would be deposited with the United States Postal Service on that same day, with postage thereon fully prepaid at San Francisco, California, in the ordinary course of business.

 (FEDERAL) I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on January 14, 2002 San Francisco, California.

Susan Carney
Type or Print Name


Signature

SPECIAL NOTICE LIST

As of January 9, 2002

Aron M. Oliner
Buchalter, Nemer, Fields & Younger
333 Market Street
San Francisco, California 94105
[Counsel for CSAA and MBIA Insurance Corporation]

Adam A. Lewis
Morrison & Foerster
425 Market Street, 33rd Floor
San Francisco, California 94105
[Counsel for El Paso, Idaho Power]

Adolfo M. Corona
Dowling, Aaron & Keeler
6051 North Fresno Street, Suite 200
Fresno, California 93710
[Counsel for Westcal, Inc.]

Adrienne Vadell Sturges
Sodexo Marriott Services, Inc.
9801 Washingtonian Boulevard, 12th Floor
Gaithersburg, MD 20878

Alan Kolod
Moses & Singer LLP
1301 Avenue of the Americas
40th Floor
New York, NY 10019
[Counsel for Bankers Trust Company]

Alan Z. Yudowsky
Anne E. Wells
Stroock & Stroock & Lavan LLP
2029 Century Park East, Suite 1800
Los Angeles, California 90067
[Counsel for Sempra Energy Trading Corp]

Alex Makler
Calpine Greenleaf, Inc.
P.O. Box 11749
Pleasanton, California 94588

Alexis S. Coll
Simpson Thacher & Bartlett
3330 Hillview Avenue
Palo Alto, California 94117
[Counsel for Lehman Commercial Paper, Inc.]

Allan H. Ickowitz
Donna M. Balbin
Nossama, Guthner, Knox & Elliott
445 South Figueroa Street, 31st Floor
Los Angeles, California 90071
[Counsel for City of Redwood City, California]

Amy Hallman Rice
Dorsey & Whitney LLP
Pillsbury Center South
220 South Sixth Street
Minneapolis, Minnesota 5540-1498
[Counsel for U.S. Bank Trust National Association]

Andrew N. Chau
1177 West Loop South, Suite 900
Houston, Texas 77027

Angela M. Alioto
Law Offices of Joseph L. Alioto
and Angela Alioto
700 Montgomery Street
San Francisco, California 94111
[Counsel for Frank Pinguelo]

Arlen Orchard
Sacramento Municipal Utility District
6201 S. Street, Mail Stop B408
Sacramento, California 95817

Arnold Wallenstein
ThermoEcotek Corporation
245 Winter Street, Suite 300
Waltham, MA 02154

Aron Mark Oliner
Buchalter, Nemer, Fields & Younger, A Professional Corporation
333 Market Street, 29th Floor
San Francisco, California 94105
[Counsel for MBIA Insurance Corporation]

B.C. Barmann
Senior County Counsel
1115 Truxtun Avenue, 4th Floor
Bakersfield, California 93301
[Counsel for Kern County]

B.C. Barmann, Sr.
County Counsel
Attn: Jerri S. Bradley, Deputy
1115 Truxtun Avenue, Fourth Floor
Bakersfield, California 93301
[Counsel for Phil Franey, Treasurer/Tax Collector for Kern County]

Bank of America National Trust and Savings Association
Attn: Peggie Sanders
1850 Gateway Boulevard
Concord, CA 94520

Bank of America
Attn: Clara Strand
555 South Flower Street
Mail Code CA9-706-11-21
Los Angeles, CA 90071

Bank One
Corporate Trust Administration
Attn: Janice Ott Rotunno
Mail Code IL1-0126
1 Bank One Plaza
Chicago, IL 60670-0126

Bank One, NA
Attn: Robert G. Bussa, Jane Bek
Energy & Utilities
Mail Code IL 1-0363
Bank One Plaza
Chicago, IL 60670

Bankers Trust Co. of California, NA
Structured Finance Group
Attn: Peter Becker
4 Albany St., 10th Floor
New York, NY 10006

Bankers Trust Co.
Trustee Corp. Trust
Safet Kalabovic
4 Albany Street, 4th Floor
New York, NY 10006

Bankers Trust Company
Corporate Trust Services
Attn: Safet Kalabovic
4 Albany Street, 4th Floor
New York, NY 10006

Ben Whitwell
Whitwell & Emhoff LLP
202 N. Canon Drive
Beverly Hills, California 90210
[Attorney for California Power Exchange]

Bennett G. Young
LeBoeuf, Lamb, Greene & MacRae, LLP
One Embarcadero Center, Suite 400
San Francisco, California 94111
[Counsel for Enron North America Corp and Enron Canada Corp.]

Beth Smayda, Director
MBIA Insurance Corporation
113 King Street
Armonk, New York 10504

Bill Wong
AMROC Investments, LLC
535 Madison Avenue, 15th Floor
New York, NY 10022

BMO Nesbitt Burns
Attn: John Harche
700 Louisiana, Suite 4400
Houston, TX 77002

BNP Paribas
Attn: Mark Ranaud
787 7th Avenue, 31st Floor
New York, NY 10019

BNY Western Trust Company
Attn: Rose Ruelos, Corp. Trust Administration
550 Kearny St., Suite 600
San Francisco, CA 94108-2527

BNY Western Trust Company
Attn: Rose Ruelos, Corp. Trust Administration
550 Kearny St., Suite 600
San Francisco, CA 94108-2527

BNY Western Trust
Attn: Mr. Todd Duncan
700 South Flower, 5th Floor
Los Angeles, CA 90017

BP Energy Co
Attn: Louis Anderson
501 Westlake Park Blvd
Houston, TX 77079

BP Energy Company
501 Westlake Park Boulevard
Houston, Texas 77079
Attn: Ken McClanahan

Brian L. Holman
White & Case LLP
633 West Fifth Street, 19th Floor
Los Angeles, California 90071
[Counsel for Mirant Corporation]

Bruce Bennett, Esq.
Bennett J. Murphy, Esq.
Hennigan Bennett & Dorman
601 South Figueroa St., Suite 3300
Los Angeles, CA 90017
[Counsel for Sempra and Southern California Gas Company]

Bruce R. Worthington
Senior Vice President and General Counsel
PG&E Corp.
One Market, Spear Tower, Room 2426
San Francisco, California 94105

Bruce W. Leaverton
Mary Jo Heston
Lane Powell Spears Lubersky LLP
1420 Fifth Avenue, Suite 4100
Seattle, WA 98101
[Counsel for Mid-Set Cogen. , Coalinga Cogen. Co., Salinas River
Cogen Co., and Sargent Canyon Cogen. Co.]

Bryan Krakauer, Esq.
Sidley & Austin
One First National Plaza
Chicago, IL 60603
(Attorney for Bank of America, Admin. Agent)

Bryant Danner
Southern California Edison
2244 Walnut Grove Ave.
Rosemead, CA 91770

Cahal B. Carmody
Bank of Montreal
4400 Nations Bank Building
700 Louisiana Street
Houston, TX 77002

California Farm Bureau Federation
2300 River Plaza Drive
Sacramento, California 95833

California Independent System Op.
Margaret A. Rostker
P.O. Box 639014
Folsom, CA 95630-9017

California Independent System Operator
Attn: Margaret A. Rostker
151 Blue Ravine Rd.
Folsom, CA 95630

California Power Exchange
Attn: Lynn Miller
1000 S. Freemont Ave., Bldg. A9
Alhambra, CA 91803-4737

California Power Exchange
Attn: Lynn Miller
200 S. Los Robles Avenue
Suite 400
Pasadena, CA 91101-2482

California Power Exchange
Lynn Miller
1000 S. Freemont Avenue, Bldg A9
Alhambra, CA 91803-4737

California Public Utilities Commission
Alan Kornberg, Esq.
Paul, Weiss, Rifkind, Wharton & Garrison
1285 Avenue of the Americas
New York, NY 10019-6064
(Attorney for California Public Utilities Commission)

California Public Utilities Commission
Attn: General Counsel
505 Van Ness Avenue
San Francisco, CA 94102

California State Board of Equalization
PO Box 942879
Sacramento, CA 94279-8063

California State Lands Commission
Attn: James Frey
100 Howe Avenue, Suite 100 South
Sacramento, California 95825

Calpine Gilroy Cogeneration LP
Robert Brown
1400 Pecheco Pass Highway, Gate 1
Gilroy, California 95020

Calpine Gilroy Cogeneration LP
Robert Brown
Pennzoil Building
700 Milam Street, Suite 800
Houston, TX 77002

Calpine Greenleaf Inc.
P.O. Box 3330
Yuba City, California 95992

Calpine Greenleaf, Inc.
6700 Knoll Center Parkway
Suite 200
Pleasanton, California 94566

Calpine Pittsburg Power Plant
Zahir Ahmadi
50 W. San Fernando St.
San Jose, CA 95113

Carl A. Eklund
LeBoeuf, Lamb, Greene & MacRae, LLP
125 West 55th Street
New York, NY 10019
[Counsel for Enron North America Corp and Enron Canada Corp.]

Carla Batchler
Trust Department
Bank of Cherry Creek
3033 East 1st Avenue
Denver, Colorado 80206

Catherine S. Krug
National City Bank of Indiana
101 West Washington Street
Suite 655-South
Indianapolis, Indiana 46255
[Successor Indenture Trustee]

Chaim J. Fortgang, Esq.
Richard G. Mason, Esq.
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, NY 10019
[Counsel for Unofficial Committee of Pacific Gas & Electric Company
First Mortgage Bondholders]

Philip S. Warden
Andrea S. Wirum
Pillsbury Winthrop LLP
P.O. Box 7880
San Francisco, California 94120-7880
[Counsel for Chevron U.S.A. Production Co.]

Christine C. Yokan
General Electric Capital Business Asset Funding Corp.
10900 N.E. 4th Street, Suite 500
Bellevue, Washington 98004

Christopher Beard
Beard & Beard
306 N. Market Street
Frederick, MD 21701

Christopher R. Belmonte
Satterlee Stephens Burke & Burke LLP
230 Park Avenue
New York, NY 10169
[Counsel for Moody's Investors Service]

Chritine C. Yokan
General Electric Capital Business Asset Funding Corporation
10900 N.E. 4th Street, Suite 500
Bellevue, Washington 98004

City of San Leandro
c/o Jeffrey H. Goldfien
Meyers, Nave, Riback, Silver & Wilson
777 Davis Street, Suite 300
San Leandro, California 94577

City of St. Francis
Attn: Steve Bjork
P.O. Box 730
St. Francis, MN 55070

Coast Energy Canada Inc.
530 8th Avenue S.W.
Suite 920
Calgary, Alberta
Canada T2P 3S8
Attn: Caroline Pitre

Coast Energy Group, A Division of Cornerstone Propane, L.P.
1600 Highway 6, Suite 400
Sugarland, TX 77478
Attn: Ruben Alonso

Cook Inlet Energy Supply
10100 Santa Monica Blvd., 25th Floor
Los Angeles, CA 90067
Attn: Hans O. Saeby

Craig H. Millet
Gibson Dunn & Crutcher LLP
Jamboree Center
4 Park Plaza, Suite 1400
Irvine, California 92614
[Counsel for Tucson Electric Power Company]

D. Cameron Baker
City Attorney
City and County of San Francisco,
City Hall, Room 234
1 Dr. Carlton B. Goodlett Place
San Francisco, California 94102

D. Cameron Baker
City Attorney
L. Joanne Sakai
Theresa Mueller
City Hall, Room 234
One Dr. Carlton B. Goodlett Place
San Francisco, California 94102
[Counsel for the City and County of San Francisco]

DACA V, LLC
Attn: Julie Bubnack
2120 W. Washington Street
San Diego, California 92110

Dale W. Mahon
9951 Grant Line Road
Elk Grove, California 95624
[Counsel for Mutual Hydro]

Dana Gordon
Quanta Services, Inc.
1360 Post Oaks Boulevard, Suite 2100
Houston, Texas 77056

Daniel A. DeMarco
David T. Graham
Hahn Loeser & Parks LLP
21 East State Street, Suite 1050
Columbus, Ohio 43215
[Counsel for Twenty-First Century Communications]

Daniel D. Ganter, Jr.
Barna, Guzy & Steffen, Ltd.
400 Northtown Financial Plaza
Minneapolis, MN 55433

Daniel H. Slate
Deborah Fried-Rubin
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004
[Counsel Viacom Inc.]

Daniel H. Slate
Noah Graff
Hughes Hubbard & Reed LLP
350 South grand Avenue, 36th Floor
Los Angeles, California 90071
[Counsel Viacom Inc.]

Daniel M. Pelliccioni
Julia W. Brand
Katten Muchin Zavis
1999 Avenue of the Stars, Suite 1400
Los Angeles, California 90067
[Proposed Counsel for Official Committee of Unsecured Creditors]

Daniel P. Ginsberg
Howard S. Beltzer
White & Case LLP
1155 Avenue of the Americas
New York, NY 10036
[Counsel for Deutch Bank AG, New York Branch]

Daniel R. Murray
Vincent E. Lazar
Jenner & Block, LLC
One IBM Plaza
Chicago, IL 60611

Daren R. Brinkman
Brinkman & Associates
800 Wilshire Boulevard, Suite 950
Los Angeles, California 90017
[Counsel for TransAlta Energy]

David A. Burns
Baker Botts LLP
One Shell Plaza
910 Louisiana
Houston, TX 77002
[Counsel for Reliant Energy, Inc.]

David A. Gill
Richard K. Diamond
Danning, Gill, Diamond & Kollitz LLP
2029 Century Park East, Third Floor
Los Angeles, California 90067
[Counsel for Interested Party, Department of Water and Power]

David Boies
Christopher A. Boies
Philip C. Korologos
Boies, Schiller & Flexner LLP
80 Business Park Drive, Suite 110
Armonk, New York 10504
[Counsel for POSDEF Power Company, L.P.]

David Fallek
McCutchen, Doyle, Browne & Enersen LLP
Three Embarcadero Center
San Francisco, California 94111
[Counsel for Sheryl Gusset]

David Gould
McDermott, Will & Emery
2049 Century Park East, 34th Floor
Los Angeles, California 90067
[Counsel for Morgan Stanley Capital Group Inc.]

David H. Ford
David Kovner
OZ Management LLC
9 West 57th Street, 39th Floor
New York, NY 10019

David J. Hankey
Gohn, Hankey & Stichel LLP
Suite 1520, The Fidelity Building
210 North Charles Street
Baltimore, Maryland 21201
[Counsel for Corestaff Services (California), Inc.]

David L. Ronn
Mayer, Brown & Platt
700 Louisiana, Suite 3600
Houston, Texas 77002
[Counsel for Cook Inlet Energy Supply]

David Neale
Levene, Neale, Bender, Rankin & Brill LLP
1801 Avenue of the Stars, Suite 1120
Los Angeles, California 90067
[Counsel for California Independent System Operator, Inc.]

David R. Frank
Office of the City Attorney
411 Main street
P.O. Box 3420
Chico, California 95927

David S. MacCuish
Andrew M. Gilford
Weston, Benshoof, Rochefort
444 South Flower Street, Forty Third Floor
Los Angeles, California 90071
[Counsel for POSDEF Power Company, L.P.]

David T. Biderman
Perkins Coie LLP
1620 26th Street, Sixth Floor
Santa Monica, CA 90404-4013
[Counsel for Bank of Montreal]

Department of Justice
U.S. Attorney's Office
450 Golden Gate Avenue
Box 36055
San Francisco, CA 94102

Deutsche Bank AG
New York Branch
Attn: E.S. Medla
31 West 52nd Street
New York, NY 10019

Deutsche Bank AG
New York Branch
Attn: John Quinn
31 West 52nd Street
New York, NY 10019

Deutsche Bank
New York Branch
Attn: Will Christoph
130 Liberty Street, 31st Floor
New York, NY 10006

Diane C. McKenzie
Office of the Treasurer and Tax Collector
County of San Bernardino
172 W. Third Street, 1st Floor
San Bernardino, California 92415
[Secured Creditor County of San Bernardino, California]

DK Acquisition Partners, L.P.
c/o M.H. Davidson & Co.
885 Third Avenue, Suite 3300
New York, NY 10022
Attn: Tony Yoseloff

Don Gaffney
Snell & Wilmer LLP
One Arizona Center
400 East Van Buren
Phoenix, AZ 85004
[Counsel for Arizona Public Service Co.]

Douglas M. Butz
Butz, Dunn, DeSantis & Bingham
101 West Broadway, Suite 1700
San Diego, California 92101

Douglas M. Foley
McGuirewoods LLP
9000 West Main Street
Norfolk, Virginia 23510
[Counsel for Siemens Westinghouse]

Douglas P. Bartner
Andrew Tenzer
Shearman & Sterling
599 Lexington Avenue
New York, NY 10022
[Counsel for Citibank, N.A.]

Duane H. Nelsen
GWF Power Systems Company, Inc.
4300 Railroad Ave.
Pittsburgh, CA 94565-6006

Dulcie D. Brand
Ricky L. Shackelford
James L. Poth
Jones Day Reavis & Pogue
555 West Fifth Street, Suite 4600
Los Angeles, California 90013
[Counsel for Williams Energy Services and Williams Energy
Marketing]

Dulcie D. Brand
Ricky L. Shackelford
James L. Poth
Jones Day Reavis & Pogue
555 West Fifth Street, Suite 4600
Los Angeles, California 90013
[Counsel for Public Utility District No. 2 of Grant County, WA]

Dynergy Canada Marketing & Trade
350 - 7th Avenue S.W.
Calgary, Alberta
Canada, T2P 3N9
Attn: Steve Barron

Dynergy Marketing & Trade
1000 Louisiana Street, Suite 5800
Houston, Texas 77002
Attn: Steve Barron

E. Katherine Wells, Esq.
Staff Counsel
South Carolina Department of Health and Environmental Control
2600 Bull Street
Columbia, South Carolina 29201-1708

EDAW, Inc.
Brodie Stephens, Esq.
Corporate Counsel
753 Davis Street
San Francisco, California 94111

Edward Curren
The Babcock & Wilcox Company
20 S. Van Buren Avenue
P.O. Box 351
Barberton, Ohio 44203

Edward J. Tiedemann
Kronick, Moskowitz, Tiedemann & Girard
400 Capitol Mall, 27nd Floor
Sacramento, California 95814
[Counsel for Southern Joaquin Valley Power Authority]

Edwin Berlin
Richard Wyrton
Swidler Berlin Shereff Friedman, LLP
3000 K Street, N.W.
Washington, DC 20007
[Counsel for California Independent System Operator, Inc.]

El Paso Merchant Energy Gas LP
Darrel Rogers
1001 Louisiana Street
Houston, TX 77002

El Paso Merchant Energy, L.P.
1010 Travis Street
Houston, Texas 77002
Attn: John Harrison

Elaine M. Seid
McPharlin, Sprinkles & Thomas LLP
10 Almaden Boulevard, Suite 1460
San Jose, California 95113
[Counsel for City of Santa Clara]

Ellen K. Wolf
Michael S. Abrams
Gilchrist & Rutter
Wilshire Palisades Building
1299 Ocean Avenue, Suite 900
Santa Monica, California 90401
[Counsel for IBM Corporation]

Enron Canada Corporation
3500 Canterra Tower
400 3rd Ave. S.W.
Calgary, AB T2P 4H2
Canada

Estela O. Pino
Cynthia E. Chisum
Pino & Associates
1260 Fulton Avenue
Sacramento, California 95825
[Counsel for Elliot Jones, Jr.]

Evan Hollander
White & Case
1155 Avenue of the Americas
New York, NY 10036
[Counsel for BNY Western Trust]

Evelyn H. Biery
Corestaff Services (California), Inc.
Fulbright & Jaworski LLP
1301 McKinney, Suite 5100
Houston, Texas 77010
[Counsel for Corestaff Services (California), Inc.]

Fernando De Leon
Attorney at Law
California Energy Commission
1516 9th Street, MS-14
Sacramento, California 95814

Franchise Tax Board
PO Box 942857
Sacramento, CA 94257-2021

G. Larry Engel
Roberto J. Kampfner
Brobeck, Phleger & Harrison LLP
One Market
Spear Street Tower
San Francisco, California 94105
[Counsel for City of Palo Alto and its municipality utility]

Gary P. Blitz
Piper Marbury Rudnick & Wolfe LLP
1200 19th Street, N.W.
Washington, D.C. 20036
[Counsel for Certain Underwriters at Lloyd's and Interested Insurance Companies]

Geoffrey T. Holtz
Randy Michelson
McCutchen, Doyle, Brown & Enersen, LLP
Three Embarcadero Center
San Francisco, California 94111
[Counsel for Reliant Energy, Inc.]

George O'Brien
Vice President and Treasurer
Intecom, Inc.
5057 Keller Springs Road
Addison, Texas 75001

Geysers Power Company LLC
Joe McClendon
P.O. Box 11749
Pleasanton, CA 94588

Glenn M. Reisman
Two Corporate Drive
P.O. Box 861
Shelton, CT 06484
[Counsel for GE Power Systems and GE Supply Divisions]

Gordon P. Erspamer
Morrison & Foerster LLP
101 Ygnacio Valley Road, Suite 450
P.O. Box 8130
Walnut Creek, California 94596
[Counsel for AES New Energy, Inc.]

Grant Kolling
City of Palo Alto
P.O. Box 10250
Palo Alto, California 94303

Gregory Clore
Gnazzothill, A.P.C.
625 Market Street, Suite 1100
San Francisco, California 94105
[Counsel for Mid-Set Cogen. , Coalinga Cogen. Co., Salinas River
Cogen Co., and Sargent Canyon Cogen. Co.]

Gregory W. Jones
El Paso Merchant Energy
1001 Louisiana, Suite 2754B
Houston, Texas 77002

GWF Power Systems LP
4300 Railroad Ave.
Pittsburg, CA 94565

H. Slayton Dabney
McGuirewoods LLP
One James Center
901 East Cary Street
Richmond, Virginia 23219
[Counsel for Siemens Westinghouse]

Harold L. Kaplan
Jeffrey M. Schwartz
Mark F. Hebbeln
Gardner, Carton & Douglas
321 North Clark Street, 34th Floor
Chicago, IL 60610
[Counsel for Indenture Trustee for 7.90% Deferrable Interest
Subordinated Debendures Series A]

Heather Brown
Williams Energy Marketing and Trading Co.
One Williams Center, Suite 4100
Tulsa, OK 74172

Heinz Binder
Robert G. Harris
Binder & Malter
2775 Park Avenue
Santa Clara, California 95050
[Counsel for Corestaff Services (California), Inc.]

Hodgson Russ LLP
Attn: Stephen L. Yonaty, Esq.
One M&T Plaza, Suite 2000
Buffalo, New York 14203

Howard J. Weg
Peitzman, Glassman & Weg
1801 Avenue of the Stars, Suite 1225
Los Angeles, California 90067
[Counsel for Powerex Corp.]

Howard Susman
Duckor Spralding & Metzger
401 West A Street, Suite 2400
San Diego, California 92101
[Counsel for Altamont - Midway, Ltd.]

Hydee R. Feldstein
Cynthia M. Cohen
Paul, Hastings, Janofsky & Walker LLP
Twenty Third Floor
555 South Flower Street
Los Angeles, California 90071
[Counsel for Rio Bravo Poso, Rio Bravo Rocklin, Rio Bravo Fresno
and Malancha Hydro Limited Partnership; The Toronto-Dominion
Bank]

Hydee R. Feldstein
Katherine A. Traxler
Kelly Aran
Paul, Hastings, Janofsky & Walker LLP
Twenty Third Floor
555 South Flower Street
Los Angeles, California 90071
[Counsel for Constellation Power Source, Inc.]

I. Richard Levy
Gerard, Singer & Levick, P.C.
16200 Addison Road, Suite 140
Addison, Texas 75001
[Counsel for Babcock & Wilcox Company]

Iathan T. Annand
Pacific Gas and Electric Company
77 Beale Street
San Francisco, California 94105

ICC Energy Corporation
302 N. Market Street, Suite 500
Dallas, TX 75202-1846
Attn: Karl Butler

Internal Revenue Service
Fresno, CA 93888

Internal Revenue Service
Spec Proc / Bankruptcy
1301 Clay Street, Suite 1400
Oakland, CA 94612

Irving Sulmeyer
Victor A. Sahn
Frank V. Zerunyan
Sulmeyer, Kupetz, Baumann & Rothman
300 South Grand Avenue, 14th Floor
Los Angeles, California 90071
[Counsel for Certain California Counties with Claims against PG&E]

Isabelle M. Salgado
General Attorney
Pacific Telesis Group
2600 Camino Ramon, Room 4CS100
San Ramon, California 94583

J. Christopher Kennedy
Irell & Manella LLP
1800 Avenue of the Stars, Suite 900
Los Angeles, California 90067
[Counsel for party in interest]

J. Christopher Kohn
Tracy J. Whitaker
Brendan Collins
Civil Division
Department of Justice
P.O. Box 875
Ben Franklin Station
Washington, D.C. 20044
[Counsel for United States of America]

J. Christopher Kohn
Tracy J. Whitaker
Brendan Collins
Department of Justice
1100 L Street, N.W. Room 10004
Washington, D.C. 20005
[Counsel for United States of America]

J. Christopher Shore
White & Case LLP
1155 Avenue of the Americas
New York, NY 10036
[Counsel for Oildale Energy LLC]

J. Christopher Shore
White & Case LLP
1155 Avenue of the Americas
New York, NY 10036
[Counsel for Oildale Energy LLC, Wadham Energy LP, Martinez
Cogen LP, KES-Kingburg LP]

J. Matthew Derstine
Roshka Heyman & DeWulf PLC
One Arizona Center
400 East Van Buren Street, Suite 800
Phoenix, AZ 85004
[Counsel for Tucson Electric Power Company]

James A. Reuben
David Silverman
Reuben & Alter LLP
235 Pine Street, Suite 1600
San Francisco, California 94104

James E. Spiotto
Ann Acker
Chapman & Cutler
111 W. Monroe Street
Chicago, IL 60603
[Counsel for Pacific Investment Management Company]

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

James Mori
Mori & Associates
317 Noe Street
San Francisco, California 94111
[Counsel for The City and County of San Francisco]

James R. Thompson
Idaho Power Company
1221 W. Idaho Street
Boise, Idaho 83702

James S. Monroe
Nixon Peabody LLP
Two Embarcadero Center, Suite 2700
San Francisco, California 94111
[Counsel for SPL WorkdGroup, Inc.]

Jane Castle
Lehman Commercial Paper, Inc.
3 World Financial Center
New York, NY 10285

Janine D. Bloch
Preston Gates & Ellis LLP
One Maritime Plaza, Suite 2400
San Francisco, California 94111
[Counsel for PPL Montana, LLC, Utility Tree Service, Fabte Company]

Jeanne Miller
Regency Centers, L.P.
Legal Department
121 West Forsyth Street, Suite 200
Jacksonville, Florida 32202

Jeff St. Onge
c/o Greg Baumann
Bloomberg News
345 California Street
San Francisco, California 94104

Jeffrey D. Chansler
Empire Blue Cross Blue Shield
One World Trade Center, 28th Floor
New York, NY 10048

Jeffrey M. Wilson
Saybrook Capital LLC
303 Twin Dolphin Drive, Suite 600
Redwood City, California 94065
[Proposed Investment Banker to Committee]

Jeffrey N. Rich
Kirkpatrick & Lockhart
1251 Avenue of the Americas, 45th Floor
New York, NY 10020
[Counsel for Waddell & Reed Advisors]

Jeffry A. Davis
Gray Cary Ware & Freidenrich LLP
401 B Street, Suite 1700
San Diego, California 92101
[Counsel for International Brotherhood of Electrical Workers, Local 47
and Local 1245]

Jennifer A. Merlo
Bradley E. Pearce
Moore & Van Allen, PLLC
Bank of America Corporation Center
100 North Tryon Street, Floor 47
Charlotte, North Carolina 28202

Jeremiah F. Hallisey
Hallisey & Johnson
300 Montgomery Street, Suite 538
San Francisco, California 94104

Joann Noble-Choder
Viacom, Inc.
11 Stanwix Street
Pittsburgh, PA 15222

JoAnn P. Russell
Duke Energy Trading and Marketing LLC
10777 Westheimer, Suite 650
Houston, TX 77042

Jody A. Meisel
2632 Larkin Street, Suite 0
San Francisco, California 94109
[Counsel for Frank Pinguelo]

John A. Vos, Attorney
1430 Lincoln Avenue
San Rafael, CA 94901

John Chu
Corporate Counsel Law Group LLP
417 Montgomery Street, 10th Floor
San Francisco, California 94104
[Counsel for Bay Area Rapid Transit District]

John F. Shellabarger
Carriage Homes, Inc.
Law Offices of John F. Shellabarger
928 Garden Street, Suite 3
Santa Barbara, California 93101
[Counsel for Carriage Homes, Inc.]

John G. Klagberg
LeBoeuf, Lamb, Greene & MacRae, LLP
125 West 55th Street
New York, NY 10019
[Counsel for Enron North America Corp and Enron Canada Corp.]

John P. Dillman
Linerbarger Heard Goggan Blair
Graham Pena & Sampson, LLP
P.O. Box 3064
Houston, TX 77253

John P. Hurt
The Babcock & Wilcox Company
20 S. Van Buren Avenue
P.O. Box 351
Barberton, Ohio 44203

John P. Melko
Wendy K. Laubach
Verner, Liipfert, Bernhard, McPherson and Hand
1111 Bagby, Suite 4700
Houston, TX 77002
[Counsel for Sacramento Municipal Utility District]

John Robert Weiss
Katten Muchin Zavis
525 West Monroe Street, Suite 1600
Chicago, IL 60661
[Proposed Counsel for Official Committee of Unsecured Creditors]

John T. Hansen
Deborah H. Beck
Nossaman, Guthner, Knox & Elliott
50 California Street, 34th Floor
San Francisco, California 94111
[Counsel for Committee of PG&E Retirees and Survivors]

Jonathan Rosenthal
Jon P. Schotz
Jonathan Y. Thomas
Saybrook Capital LLC
401 Wilshire Boulevard, Suite 850
Santa Monica, California 90401
[Proposed Investment Banker to Committee]

Jonathan S. Storper
Hanson, Bridgett, Marcus, Vlahos & Rudy LLP
333 Market Street, Suite 2300
San Francisco, California 94105
[Counsel for Creditor Hanson, Bridgett, Marcus, Vlahos & Rudy LLP]

Joseph A. Eisenberg, Esq.
Jeffer, Mangels, Butler & Marmaro
2121 Avenue of the Stars, 10th Fl.
Los Angeles, CA 90067
(Attorney for California Power Exchange)

Joseph A. Eisenberg, P.C.
Victoria S. Kaufman
Jeffer, Mangels, Butler & Marmaro LLP
2121 Avenue of the Stars, Tenth Floor
Los Angeles, CA 90067
[Counsel for California Power Exchange Corp.]

Joseph J. Smolinski
Chadbourne & Parke LLP
30 Rockefeller Plaza
New York, NY 10112
[Counsel for El Dorado Hydro and Rock Creek Limited Partnership]

Juan C. Basombrio
Kent J. Schmidt
Dorsey & Whitney LLP
650 Town Center Drive, Suite 1850
Costa Mesa, California 92626
[Counsel for US Bank Trust National Association]

Julia Hill, County Counsel
County of Santa Cruz
Office of the Treasurer – Tax Collector
701 Ocean Street, Room 505
Santa Cruz, California 95060
[Counsel for County of Santa Cruz]

Kaaran E. Thomas
Beckley Singleton Chtd.
530 Las Vegas Boulevard South
Las Vegas, NV 89101

Karen Keating Jahr, County Counsel
Michael A. Ralston, Assistant County Counsel
1815 Yuba Street, Suite 3
Redding, California 96001

Kathryn A. Coleman
Desmond A. Coleman
Gibson, Dunn & Crutcher LLP
One Montgomery Street, Telesis Tower
San Francisco, California 94104
[Attorney for Creditor Merrill Lynch, Pierce, Fenner & Smith]

KBC Bank
Attn: Daniel To
515 So. Figueroa St., Suite 1920
Los Angeles, CA 90071

Kelly Greene McConnell
Givens Pursley LLP
277 North 6th Street, Suite 200
Boise, ID 83702
[Counsel for Windpower Partners, 1987, 1988, Altamond Winds, Inc.
Windworks, Inc.]

Kenneth A. Brunetti
Miller & Van Eaton, LLP
400 Montgomery Street, Suite 501
San Francisco, California
[Counsel for Ubiquitel, Inc.]

Kenneth M. Greene
Carruthers & Roth PA
Post Office Box 540
Greensboro, North Carolina 27402
[Counsel for Royal Insurance Company]

Kenneth N. Klee
David M. Stern
Michael L. Tuchin
Michelle C. Campbell
Klee, Tuchin, Bogdanoff & Stern LLP
1880 Century Park East, Suite 200
Los Angeles, California 90067
[Counsel for POSDEF Power Company, L.P.]

Kenneth N. Russak
Pillsbury Winthrop LLP
725 South Figueroa Street, Suite 2800
Los Angeles, California 90017
[Counsel for Dynergy Power Marketing, Inc.; El Segundo Power LLC;
Long Beach Generation LLC; Cabrillo Power I LLC; Cabrillo Power II,
LLC; Dynergy Marketing & Trade LLC; West Coast LLC]

Kenneth R. Reynolds, Esq.
Kenneth R. Reynolds, Inc.
2020 Hurley Way, Suite 210
Sacramento, CA 95825
[Attorneys for Mountain Firewood and Hazard Tree]

Kevin K. Haah
Ervin, Cohen & Jessup LLP
9401 Wishire Boulevard, 9th Floor
Beverly Hills, California 90212
[Counsel for Ronald A. Katz Technology Licensing L.P.]

Kimberly S. Winick
Mayer, Brown & Platt
350 South Grand Avenue, 25th Floor
Los Angeles, California 90071
[Counsel for Aera Energy LLC]

Kjehl T. Johansen
Legal Division
Office of City Attorney
Department of Water and Power
P.O. Box 51111, Suite 340
Los Angeles, California 90051

Larren M. Nashelsky
Morrison & Foerster LLP
1290 Avenue of the Americas
New York, NY 10104
[Counsel for El Paso Merchant Energy L.P.]

Laurence M. Frazen
Stephen S. Sparks
Bryan Cave
1200 Main Street, Suite 3500
Kansas City, Missouri 64105
[Counsel for City of Kansas City]

Lawrence M. Jacobson
Baker and Jacobson
11377 West Olympic Boulevard, Suite 500
Los Angeles, California 90064
[Counsel for Tishman Construction Corp. of California]

Lawrence P. Ebner
H. Mark Mersel
Morrison & Foerster
19900 MacArthur Boulevard
Irving, California 92612

Lillian G. Stenfeldt
Fred Hjeltneset
Gray Cary Ware & Freidenrich LLP
1755 Embarcadero
Palo Alto, California 94303
[Counsel for International Brotherhood of Electrical Workers, Local 47
and Local 1245]

Linda Boyle
Time Warner Telecom Inc.
10475 Park Meadows Drive, Suite 400
Littleton, CO 80124

Lori J. Scott
Shasta County Treasurer – Tax Collector
P.O. Box 991830
Redding, California 96099

Lynne Richardson
Air Products and Chemicals Inc.
Business Services A6328
7201 Hamilton Boulevard
Allentown, PA 18195

M. David Minnick
Pillsbury Winthrop LLP
50 Fremont Street
San Francisco, California 94105
[Counsel for ThermoEcotek Corporation]

M. Freddie Reiss
PricewaterhouseCoopers LLP
400 South Hope Street
Los Angeles, California 90071
[Proposed Financial Advisor to Committee]

M.O. Sigal Jr
Simpson Thatcher & Bartlett
425 Lexington Avenue
New York, NY 10017
[Counsel for Duke Energy Trading and Marketing]

Madison S. Spach, Jr.
Spach & Associates, P.C.
4675 MacArthur Court, Suite 550
Newport Beach, California 92660
[Counsel for William Lyon Homes, Inc.]

Mairi V. Luce
Duane Morris & Heckscher LLP
4200 One Liberty Place
Philadelphia PA 19103
[Counsel for Santa Clara Valley Water District]

Marc Barreca
John R. Knall, Jr.
Preston Gates & Ellis LLP
701 Fifth Avenue, Suite 5000
Seattle, WA 98104
[Counsel for PPL Montana, LLC, Utility Tree Service, Fabte Company]

Marc Hirschfield
Benjamin Hoch
Dewey Ballantine LLP
1301 Avenue of the Americas
New York, New York 10019-6092

Marc S. Cohen
Ashleigh A. Danker
Kaye Scholer LLP
1999 Avenue of the Stars, Suite 1700
Los Angeles, California 90067
[Counsel for Official Committee of Participants' Creditors Claims]

Marilyn Morris
Kenneth M. Miller
Morgan, Miller & Blair
1676 No. California Boulevard, Suite 200
Walnut Creek, California 94596
[Counsel for Pulte Homes Corporation]

Marimargaret Webdell
Sacramento County Department of Finance
700 H Street, Room 1710
Sacramento, California 95814
[Creditor County of Sacramento]

Mark A. Speiser
Stroock & Stroock & Lavan LLP
180 Maiden Lane
New York, NY 10038
[Counsel for J. Aron & Company]

Mark C. Ellenberg
Cadwalader, Wickersham & Taft
1201 F Street N.W., Suite 1100
Washington, D.C. 20004
[Counsel for MBIA]

Mark Finnemore
Internal Revenue Service
Small Business/Self-Employed Division Counsel
160 Spear Street, 9th Floor
San Francisco, California 94105
[Counsel for the United States of America]

Mark Gorton
Mary E. Olden
Todd M. Bailey
McDonough, Holland & Allen
555 Capitol Mall, Ninth Floor
Sacramento, California 95814
[Counsel for Northern California Power Agency]

Martha E. Romero
Law Offices of Martha E. Romero
7743 South Painter Avenue, Suite A
Whittier, California 90602
[Counsel for Secured Creditors Various California Counties in
California]

Martin A. Martino
Castle Companies
12885 Alcosta Boulevard, Suite A
San Ramon, California 94583

Martin G. Bunin
Craig E. Freeman
Thelen, Reid & Priest LLP
40 W. 57th Street, 26th Floor
New York, NY 10019
[Counsel for Calpine Corporation]

Martin L. Fineman
David Wright Tremaine LLP
One Embarcadero Center, Suite 600
San Francisco, California 94111
[Counsel for Wheelabrator Shasta Energy Co.]

Martin L. Nelson
Kawana Springs, Inc.
2880 Cleveland Avenue, Suite 8
Santa Rosa, California 95403

Martin Marz
BP Amoco
P.O. Box 3092
Houston, Texas 77079

Mary Ann Kilgore
General Attorney
Union Pacific Railroad Company
1416 Dodge Street, Room 830
Omaha, Nebraska 68179

Mary B. Holland
Financial Consultant
Salomon Smith Barney
1111 Superior Ave. Suite 1800
Cleveland, Ohio 44114-2507
[Trustee for the account of St.
Edward's High School]

Matt Holley
Lodestar Corporation
Two Corporation Way
Peabody, MA 01960

MBIA Insurance Corporation
Attn: IPM-PCF
113 King Street
Armonk, NY 10504

Melanie Fannin
General Counsel
Senior Vice President & Secretary
2600 Camino Ramon, Room 4CS100
San Ramon, California 94583

Mellon Bank, N.A.
Attn: L. Scott Sommers
400 So. Hope Street, 5th Floor
Los Angeles, CA 90071-2806

Merle C. Meyers
Katherine D. Ray
Goldberg, Stinnett, Meyers & Davis
44 Montgomery Street, Suite 2900
San Francisco, California 94104
[Counsel for Modesto Irrigation District]

Merrill Lynch
Attn: Ahi Aharon
World Financial Ctr., North Tower
250 Vesey Street, 10th Floor
New York, NY 10281-1310

Michael A. Berman
Securities and Exchange Commission
450 Fifth Street, N.W. (Mail Stop 0606)
Washington, D.C. 20549

Michael A. Rosenthal
Keith D. Ross
Gibson Dunn & Crutcher LLP
2100 McKinney Avenue, Suite 1100
Dallas, TX 75201
[Counsel for NRG Energy, Inc.]

Michael B. Lubic
McCutchen Doyle Brown & Enersen LLP
355 South Grand Avenue, Suite 4400
Los Angeles, California 90071
[Counsel for Reliant Energy, Inc.]

Michael F. O'Friel
Wheelabrator Technologies, Inc.
4 Liberty Lane West
Hampton, NH 03842

Michael Friedman
Richard Spears Kibbe & Orbe
One Chase Manhattan Plaza
New York, NY 10005
[Counsel for DK Acquisition Partners]

Michael H. Ahrens
Terrence V. Ponsford
Kimberly S. Fineman
Ori Katz
Sheppar, Mullin, Richter & Hampton
Four Embarcadero Center, 17th Floor
San Francisco, California 94111
[Counsel for GWF Power Systems L.P.; Hanford L.P.; and Thermal
Energy Development Partnership., L.P.]

Michael Hamilton
PricewaterhouseCoopers LLP
1301 Avenue of the Americas
New York, NY 10019
[Proposed Financial Advisor to Committee]

Michael J. Blumenfeld
Michael J. Blumenfeld
One Kaiser Plaza, Suite 1675
The Ordway Building
Oakland, California 94612
[Counsel for Hypower Incorporated]

Michael L. Tuchin
David M. Stern
Michelle C. Campbell
Klee, Tuchin, Bogdanoff & Stern LLP
1880 Century Park East, Suite 200
Los Angeles, California 90067
[Counsel for Caithness Energy, LLC and FPL Energy Inc.]

Michael Morris
Hennigan, Bennet & Dorman
601 South Figueroa Street, Suite 3300
Los Angeles, California 90017
[Counsel for Southern California Gas Company]

Michael P. Shuster, Esq.
Lawrence E. Oscar, Esq.
Hahn Loeser & Parks LLP
3300 BP Tower, 200 Public Square
Cleveland, OH 44114-2301

Michael R. Enright
Robinson & Cole LLP
280 Trumbull Street
Hartford, CT 06103
[Counsel for General Electric Company]

Michael Rochman
School Project for Utility Rate Reduction
1430 Willow Pass Road, Suite 240
Concord, California 94520

Michael V. McIntire
McIntire Law Corporation
Post Office Box 1647
41191 Big Bear Boulevard
Big Bear Lake, California 92315
[Counsel for Ladies of the Grand Army of the Republic, Inc.]

Mike K. Nakagawa
Nakagawa & Rico
2335 Capitol Oaks Drive, Suite 130
Sacramento, California 95833
[Counsel for Kimball Hill Homes, Inc.]

Mike R. Jaske
California Energy Commission
1516 Ninth Street, MS-22
Sacramento, California 95814

Mitchell A. Hardwood
David Fitton
P. Schoenfeld Asset Management, LLC
1330 Avenue of the Americas, 34th Floor
New York, NY 10019

Mitchell I. Sonkin
Lawrence A. Larose
King & Spalding
1185 Avenue of the Americas
New York, NY 10036
[Counsel for MBIA]

Mitchell I. Sonkin
Lawrence A. Larose
King & Spalding
1185 Avenue of the Americas
New York, NY 10036

Mitchell Seider
Kramer Levin Naftalis & Frankel LLP
919 Third Avenue
New York, NY 10022

Morgan Guaranty Trust Company of New York
Attn: Carl J. Mehlau
60 Wall Street
New York, NY 10260

Mr. David Boergers, Secretary
Federal Energy Regulatory Commission
888 First Street, N.E., Room 1-A
Washington, DC 20246

N.R.G. Energy/Crocket Cogen
Keith Richards
5820 Oberlin Drive, Suite 101
San Diego, California 92121

Nancy Hotchkiss
Trainor Robertson
701 University Avenue, Suite 200
Sacramento, California 95825
[Counsel for Prodigy Development, Inc. – Empire Ranch]

Nancy Hotchkiss
Trainor Robertson
701 University Avenue, Suite 200
Sacramento, California 95825
[Counsel for 929 L Street, Inc.]

Nancy Newman
Steinhart & Falconer LLP
333 Market Street, 32nd Floor
San Francisco, California 94105
[Counsel for Regency Centers, L.P.]

Nanette D. Sanders
Sarah E. Petty
Snell & Wilmer LLP
1920 Main Street, Suite 1200
Irvine, California 92614
[Counsel for Arizona Public Service Co.]

Neil J. Rubenstein
Holly R. Shilliday
Arter & Hadden LLP
Two Embarcadero Center, 5th Floor
San Francisco, California 94111
[Counsel for Association of Bay Area Governments and ALCAN Alum.
Corp.]

Neil W. Rust
White & Case LLP
633 West Fifth Street, Suite 1900
Los Angeles, California 90071
[Counsel for Deutch Bank AG, New York Branch]

Nelson E. Bahler
The Grupe Company
3255 W. March Lane, Suite 400
Stockton, California 95219
[Counsel for The Grupe Company]

Office of the Treasurer and Tax Collector
County of Merced
2222 M Street
Merced, CA 95340

Office of the U.S. Trustee
Attn: Stephen Johnson
250 Montgomery Street, Suite 1000
San Francisco, CA 94104-3401

Oscar R. Cantu
Weil, Gotshal & Manges LLP
701 Brickell Avenue, Suite 2100
Miami, Florida 33131
[Counsel for PG&E Corporation]

Pancanadian Energy Services Inc.
1200 Smith Street, Suite 900
Houston, TX 77002
Attn: Brian Redd

Patricia S. Mar
Morrison & Foerster LLP
425 Market Street, 33rd Floor
San Francisco, CA 94105-2482
E-mail: pmar@mofo.com
[Counsel for AES New Energy, Inc.]

Patricia S. Mar, Esq.
Morrison & Foerster LLP
425 Market Street, 33rd Floor
San Francisco, California 94105-2482
[Counsel for Avista Energy, Inc. and GWF Power Systems Company,
Inc.]

Paul C. Lacourciere
Thelen, Reid & Priest LLP
101 Second Street, Suite 1800
San Francisco, California 94105
[Counsel for Burney Forest Products]

Paul J. Pantano, Jr.
McDermott, Will & Emery
600 13th Street, N.W.
Washington, D.C. 20005
[Counsel for Morgan Stanley Capital Group Inc.]

Paul M. Bartkiewicz
Joshua M. Horowitz
Bartkiewicz, Kronick & Shanahan
1011 Twenty Second Street
Sacramento, California 95816
[Counsel for Browns Valley Irrigation District and Yolo County Flood
Control and Water Conservation District]

Peter J. Benvenuti
Heller Ehrman White & McAuliffe LLP
333 Bush Street
San Francisco, California 94104

Peter J. Gurfein
Jeffrey C. Krause
Gregory K. Jones
Akin, Gump, Strauss, Hauer & Feld
2029 Century Park East, Suite 2600
Los Angeles, California 90067

Peter R. Boutin
Keesal, Young & Logan
Four Embarcadero Center, Suite 1500
San Francisco, California 94111
[Counsel for Texaco Natural Gas, Inc, Texaco Canada Pet., Texaco
Exploration & Prod., Texaco Midway-Sunset Cogen., Texaco Yoakum
Energy Co., Texaco San Ardo Energy, Texaco Coal. Energy Co.]

Peter S. Clark II
Derek J. Baker
Reed Smith, LLP
2500 Liberty Place
1650 Market Street
Philadelphia, PA 19103-7301

Peter S. Munoz
Gregg M. Ficks
Crosby, Heafy, Roach & May
Two Embarcadero Center
San Francisco, California 94111
[Counsel for Placer County Water Agency, Oroville-Wyandotte
Irrigation District, Yuba County Water Agency, Nevada Irrigation
District Oakdale and South San Joaquin Irrigation Districts, Merced
Irrigation District, Humboldt Bay Municipal Water District, Merrit
Community Capital Corporation]

Philip Warden
Pillsbury, Winthrop LLP
50 Fremont Street
San Francisco, California 94105
[Counsel for Southern California Gas Company]

Phillip E. Tatoian
Asplundh Tree Expert Co.
708 Blair Mill Road
Willow Grove, Pennsylvania 19090

Phillip S. Warden
Pillsbury Winthrop LLP
50 Fremont Street
San Francisco, California 94105
[Counsel for Dynergy Power Marketing, Inc.; El Segundo Power LLC;
Long Beach Generation LLC; Cabrillo Power I LLC; Cabrillo Power II,
LLC; Dynergy Marketing & Trade LLC; West Coast LLC]

R. Dale Ginter
Downey, Brand, Seymour & Rohwer LLP
555 Capitol Mall, 10th Floor
Sacramento, California 95814
[Counsel for Merced Irrigation District, Occidental of Elk Hills,
Diamond Walnut Growers, and Hertz Corporation]

R. Paul Yetter
Yetter & Warden LLP
600 Travis, Suite 3800
Houston, Texas 77002
[Counsel for The Board of Directors of Local Governments Investment
Cooperative]

Rabobank International
Attn: Gladys Montes
Four Embarcadero Center
Suite 3200
San Francisco, CA 94111

Rabobank Nederland
New York Branch
Attn: Brett Delfino
245 Park Avenue
New York, NY 10167-0062

Ralph B. Levy
James A. Pardo, Jr.
Brian C. Walsh
Jeffrey E. Bjork
King & Spalding
191 Peachtree Street
Atlanta, GA 30303
[Counsel for Texaco Natural Gas, Inc, Texaco Canada Pet., Texaco
Exploration & Prod., Texaco Midway-Sunset Cogen., Texaco Yoakum
Energy Co., Texaco San Ardo Energy, Texaco Coal. Energy Co.]

Randolph L. Wu
TURN
711 Van Ness Avenue, Suite 350
San Francisco, CA 94102
[Attorney for Utility Reform Network]

Ray Foianini
Foianini Law Offices
109 Division Avenue West
Post Office Box 98823
Epharta, WA 98823

Region IV
U.S. Nuclear Regulatory Commission
Ellis W. Mershoff
Regional Administrator
611 Ryan Plaza Drive, suite 400
Arlington, TX 76011-8064

Richard A. Lapping
Louis J. Cisz, III
Thelen Reid & Priest LLP
101 Second Street, Suite 1800
San Francisco, CA 94105-3601
[Counsel for Creditor, Calpine Corporation and its Affiliated Entities]

Richard Blackstone Webber II
2507 Edgewater Drive
Orlando, FL 32804
[Counsel for Blue Cross and Blue Shield of Florida, Inc.]

Richard C. Josephson
Stoel Rives LLP
900 SW Fifth Avenue, Suite 2600
Portland, OR 97204
[Counsel for PacifiCorp and Crockett Cogen.]

Richard Hopp
14416 Victory Boulevard, Suite 108
Van Nuys, California 91401
[Richard Hopp in Propria Persona]

Richard Purcell
Attn: Energy Supply
Conectiv
800 Kings Street
P.O. Box 231
Wilmington, DE 19899

Richard Stevens
Avista Corp.
P.O. Box 3727
Spokane, WA 99220

Richard T. Peters
Sidley Austin Brown & Wood
555 West Fifth Street, Suite 4000
Los Angeles, California 90013
[Counsel for Sierra Pacific Power Company and Nevada Power Company]

Richard W. Esterkin
Morgan, Lewis & Bockius LLP
300 South Grand Avenue
Los Angeles, California 90071
[Counsel for Fuji Bank, Limited]

Richard Wyron
Swidler Berlin Shereff Friedman LLP
3000 K Street, NW, Suite 300
Washington, DC 20007
[Attorney for California Independent System Operator]

Robert A. Greenfield, Esq.
Stutman, Treister & Glatt
3699 Wilshire Blvd., #900
Los Angeles, CA 90010-2766

Robert Blodgett, Jr.
c/o H. Ann Liroff, Esq.
Hannig Law Firm LLP
2991 El Camino Real
Readwood City, California 94061
[Counsel for Creditor Robert Blodgett, Jr.]

Robert C. Stokes
5851 San Felipe, Suite 950
Houston, Texas 77057
[Counsel for BP AMOCO]

Robert D. Albergotti
Stacey Jernigan
Scott W. Everett
Haynes and Boone LLP
901 Main Street, Suite 3100
Dallas, Texas 75202

Robert Darby
Corestaff Services (California), Inc.
Fulbright & Jaworski LLP
865 South Figueroa, 29th Floor
Los Angeles, California 90017
[Counsel for Corestaff Services (California), Inc.]

Robert E. Izmirian
Aaron M. Oliner
Buchalter, Nemer, Fields & Younger
333 Market Street
San Francisco, California 94105
[Counsel for MBIA]

Robert F. Kidd
Yamamoto Kidd, LLP
160 Franklin Street, Suite 206
Oakland, California 94607
[Counsel for Big Valley Lumber Company]

Robert G. Harris
Corestaff Services (California), Inc.
Binder & Malter
2775 Park Avenue
Santa Clara, California 95050

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

Robert M. Blum
Thelen Reid & Priest LLP
101 Second Street, Suite 1800
San Francisco, California 94105
[Counsel for Davey Tree Surgery Company]

Robert S. Mueller
United States Attorney
Jocelyn Burton
Assistant United States Attorney
Douglas K. Chang
450 Golden Gate Avenue, 10th Floor
San Francisco, California 94102
[Counsel for United States of America]

Robert S. Mueller, III
United States Attorney
Jay R. Weill
Assistant United States Attorney
Thomas MacKinson
160 Spear Street, Ninth Floor
San Francisco, California 94105
[Counsel for the United States of America]

Rock S. Koebbe
5356 North Cattail Way
Boise, ID 83703

Roger L. Efremsky
Austin P. Nagel
Law Offices of Efremsky & Nagel
5776 Stoneridge Mall Road, Suite 360
Pleasanton, California 94588
[Counsel for Toyota Motor Credit Corp.]

Roi Chandy
Teachers Insurance and Annuity Assoc. of America
730 Third Avenue
New York, NY 10017

Roland Pfeifer
Office of the City Attorney
1500 Warburton Avenue
Santa Clara, California 95050

Ronald L. Miller
Rogers and Miller
720 Southpoint Boulevard, Suite 205
Petaluma, California 94954
[Counsel for Fire Insurance Exchange]

Rosanne Thomas Matzat
Hahn & Hessen LLP
350 Fifth Avenue, Suite 3700
New York, NY 10118
[Counsel for Metropolitan Life Insurance Co.]

S. Jack Chevlen
Law Offices of S. Jack Chevlen
5902 Deerland Court
San Jose, California 95124
[Counsel for Swart Industries Corporation dba Precision Plastics]

Sandra W. Lavigna
Sarah D. Moyed
Securities Exchange Commission
5670 Wilshire Blvd., 11th Fl.
Los Angeles, CA 90036

Scott C. Clarkson
Eve A. Marsella
Clarkson, Gore & Marsella
3424 Carson Street, Suite 350
Torrance, California 90503
[Counsel for Utilisource]

Scott O. Smith
Buchalter, Nemer, Fields & Younger
601 South Figueroa Street, Suite 2400
Los Angeles, California 90017
[Counsel for Quanta Services, Inc.]

Secretary of Treasury
15th & Pennsylvania Avenue
Washington, D.C. 20549

Sempra Energy Trading Corp.
Tony Ferrajina
58 Commerce Drive
Stamford, CT 06902

Sertling Koch
TransAlta Energy Marketing (U.S.) Inc.
Box 1900 Station "M"
110-12th Avenue, SW
Calgary, Alberta T2P 2MI

Seth A. Ribner
Simpson Thatcher & Bartlett
10 Universal City Plaza, Suite 1850
Universal City, California 91608
[Counsel for Duke Energy Trading and Marketing]

Sharyn B. Zuch
Wiggin & Dana
One CityPlace, 34th Floor
185 Asylum Street
Hartford, CT 06103
[Counsel for American Payment Systems]

Sheryl Gussett
Reliant Energy, Inc.
1111 Louisiana, 43rd Floor
Houston, TX 77002
[Counsel for Reliant Energy, Inc.]

Sierra Pacific Industries
File #51950
San Francisco, California 94160

Southern California Gas Company
555 W. Fifth St.,
GT24E1
Los Angeles, CA 90013-1000
Attn: Jim Nakata

Stan T. Yamamoto
Eileen M. Teichert
City of Riverside
City Attorney's Office
City Hall, 3900 Main Street
Riverside, California 92522
[Counsel for City of Riverside]

Stanley E. Pond
Winchell & Pond
1700 South El Camino Real, Suite 506
San Mateo, California 94402
[Counsel for General Capital Corporation]

State of California EDD
PO Box 826880
Sacramento, CA 94280

State of California
Dept. of Water Resources
c/o Chief – Energy Division
Attn: Dan Herdocia
1416 9th Street, Room 1640
Sacramento, CA 95814

State of California
Margarita Padilla
Office of the Attorney General
455 Golden Gate Avenue
Suite 11000
San Francisco, CA 94102-3664

State of California
Office of the Attorney General
PO Box 94255
Sacramento, CA 94244-2550

Stephanie Nolan Deviney
Brown & Connery LLP
360 Haddon Avenue
P.O. Box 539
Westmont, NJ 08108
[Counsel for SAP America, Inc.]

Stephen C. Becker
Becker Law Office
P.O. Box 192991
San Francisco, California 94119
[Attorneys for Stafco Personnel Management, Inc.]

Stephen Shane Stark, County Counsel
Enrique R. Sanchez, Sr.
County of Santa Barbara
105 E. Anapamu Street, Suite 201
Santa Barbara, California 93101
[Counsel for Santa Barbara County and Santa Barbara County Treasurer
– Tax Collector]

Steve G. F. Polard
Perkins Coie LLP
1620-26th Street, Sixth Floor
Santa Monica, California 90404
[Counsel for Creditor Puget Sound Energy, Inc.]

Steve J. Reisman
Curtis, Mallet-Prevost, Colt & Mosle LLP
101 Park Avenue
New York, NY 10178

Steven H. Felderstein, Esq.
Felderstein, Willoughby & Pascuzzi
400 Capital Mall, Suite 1450
Sacramento, CA 95814-4434
(Attorney for State of California)

Steven J. Stanwyck, Esq.
The Stanwyck Firm, APC
10354 Wilshire Blvd., Suite 4
Los Angeles, California 90024

Steven M. Abramowitz
Vinson & Elkins LLP
666 Fifth Avenue, 26th Floor
New York, NY 10103
[Counsel for TransAlta Energy]

Steven M. Basha
County Counsel
Attn: Stephen B. Nocita, Senior Deputy
625 Court Street, Room 201
Woodland, California 95695
[Counsel for County of Yolo]

Steven M. Bunkin
J. Aron & Company
85 Broad Street
New York, NY 10004

Steven M. Olson
Geary, Shea, O'Donnell & Grattan, P.C.
37 Old Courthouse Square, 4th Floor
Santa Rosa, California 95404
[Counsel for ABB Power T&D Company, Inc.]

STS Hydropower Ltd (Kanaka)
Mr. Mike Grahm
300 West Washington Street, Suite 801
Chicago, IL 60606

Terrance L. Stinnett
Miriam Khatiblou
Goldberg, Stinnett, Meyers & Davis
44 Montgomery Street, Suite 2900
San Francisco, California 94104
[Counsel for Pacific Bell Telephone Company, Pacific Telesis Group,
SBC Global Services, Inc., SBC Communications, Inc.]

Texaco Canada Petroleum Inc.
400 3 Avenue SW, #2034
Calgary, Alberta
Canada T2P 4H2
Attn: Bill Collier

Texaco Natural Gas Inc.
1111 Bagby Street
Houston, Texas 77002
Attn: Bill Collier

The Bank of New York
Attn: Michael Pitflick, Corp. Trust Administration
101 Barclay Street - 21W
New York, NY 10286

The Bank of New York
Michael Pitflick, Corporate Trust Ad
101 Barclay Street-21W
New York, NY 10286

The Fuji Bank, Limited
Attn: Jonathan Bigelow
333 So. Hope Street, 39th Floor
Los Angeles, CA 90071

The Sumitomo Bank Ltd.
Attn: Al Galluzzo
777 South Figueroa Street, Suite 2600
Los Angeles, California 90017

The Toronto Dominion Bank
Attn: F.B. Hawley
909 Fannin, Suite 1700
Houston, TX 77010

Theodor C. Albert, Esq.
Michael J. Weiland, Esq.
Albert, Weiland & Golden, LLP
650 Town Center Drive, Suite 950
Costa Mesa, CA 92626
[Attorneys for Commonwealth Energy Corporaton]

Thomas B. Walper, Esq.
Munger, Tolles & Olson LLP
355 South Grand Ave., Suite 3500
Los Angeles, CA 90071-1560
[Counsel for Southern California Edison]

Thomas C. Walsh
BTM Capital Corporation
125 Summer Street
Boston, MA 02110

Thomas E. Lauria
Jerry R. Bloom
Brian L. Holman
White & Case LLP
633 West Fifth Street, 19th Floor
Los Angeles, California 90071
[Counsel for Oildale Energy LLC]

Thomas E. Lauria
Jerry R. Bloom
Brian L. Holman
White & Case LLP
633 West Fifth Street, 19th Floor
Los Angeles, California 90071
[Counsel for Ripon Cogeneration, Inc.]

Thomas E. Lauria
White & Case LLP
First Union Financial Center
200 South Biscayne Boulevard
Miami, Florida 33131
[Counsel for Oildale Energy LLC, Wadham Energy LP, Martinez
Cogen LP, KES-Kingburg LP]

Thomas E. Lumsden
Rocky Ho
PricewaterhouseCoopers LLP
199 Fremont Street
San Francisco, California 94105
[Proposed Financial Advisor to Committee]

Thomas M. Berliner
Duane Morris & Heckscher LLP
100 Spear Street, Suite 1500
San Francisco, California 94105
[Counsel for Santa Clara Valley Water District]

Thomas MacKinson
Internal Revenue Service
Small Business/Self-Employed Division
1301 Clay Street, Room 1400-S
Oakland, California 94105
[Counsel for the United States of America]

Timothy F. Hodgdon
Teachers Insurance and Annuity Assoc. of America
730 Third Avenue
New York, NY 10017

TJ Vigliotta
Lazard Frères & Co. LLC
30 Rockefeller Plaza, 60th Floor
New York, NY 10020

Tony O. Hemming
Texaco Legal Department
1111 Bagby Street
Houston, TX 77002

TXU Energy Trading Canada Limited
1717 Main Street
Dallas, Texas 75201
Attn: Jeff Shorter

TXU Energy Trading Company
1717 Main Street
Dallas, Texas 75201
Attn: Jim Macredie

U.S. Bank
Corporate Trust Services
Attn: LaDonna Morrison
180 East Fifth St., 3rd Floor
St. Paul, MN 55101

U.S. Nuclear Regulatory Commission
Attn: Document Control Desk
Washington, DC 20555-0001

U.S. Trust Company, National Association
One Embarcadero Center, Suite 2050
San Francisco, CA 94111-3709
Attn: Josephine Libunao

US Bank, Corporate Trust Services
Ladonna Morrison
P.O. Box 64111
St. Paul, MN 55164-0111

Victor Waid
Law Office of Victor Waid
2625 Fair Oaks Boulevard, Suite 1
Sacramento, California 95864
[Counsel for Kim Creedon]

Victoria Lang
AT&T Corp.
795 Folsom Street, 2nd Floor
San Francisco, California 94107
[Counsel for AT&T Corp]

W. Austin Cooper
James M. Gardener
Cooper & Gardener
2535 Capitol Oaks Drive, Suite 100
Sacramento, California 95833
[Counsel for Larry Shiba]

Walter F. McArdle, Esq.
Spain & Gillon, LLC
The Zinszer Building
2117 Second Avenue North
Birmingham, Alabama 35203
[Attorneys for Dresser Industries, Inc.]

Wendy L. Hagenau
Powell, Goldstein, Frazer & Murphy
16th Floor
191 Peachtree Street, N.E.
Atlanta, GA 30303
[Counsel for Intecom Inc.]

Wheelabrator Shasta Energy Co. Inc.
20811 Industry Rd.
Anderson, CA 96007

White & Case, LLP
Attn: Neil Millard
633 West Fifth St., Suite 1900
Los Angeles, CA 90071-2007
(Attorney for BNY Western Trust Company)

White & Case, LLP
Attn: Neil Millard/C. Randolph Fishburn
633 West Fifth St., Suite 1900
Los Angeles, CA 90071-2007
(Attorney for Bank of New York)

William Bates III
McCutchen, Doyle, Brown & Enersen, LLP
3150 Porter Drive
Palo Alto, California 94304
[Counsel for Reliant Energy, Inc.]

William C. Morison-Knox
Michael D. Prough
Robert M. Forni, Jr.
Morison-Knox Holden Melendez & Prough, LLP
500 Ygnacio Valley Road, Suite 450
Walnut Creek, California 94596
[Counsel for National Union Fire Insurance Company of Pittsburgh,
PA]

William H. Kiekhofer III
Yale K. Kim
Steven E. Rich
Kelley Drye & Warren LLP
777 South Figueroa Street, Suite 2700
Los Angeles, CA 90017
[Counsel for BP Energy Company, BP AMOCO]

William J. Flynn
Neyhart, Anderson, Freitas, Flynn & Grosboll
44 Montgomery Street, Suite 2080
San Francisco, California 94104
[Counsel for IBEW Local #1245]

William M. Goodman
Ligi C. Yee
Topel & Goodman
832 Sansome Street, Fourth Floor
San Francisco, California 94111

William M. Rossi-Hawkins
Phillips, Lytle, Hitchcock, Blaine & Huber
437 Madison Avenue, 34th Floor
New York, NY 10022
[Counsel for HSBC Bank USA]

William P. Weintraub
Pachulski Stang Ziehl Young & Jones
Three Embarcadero Center, Suite 1020
San Francisco, California 94111
[Counsel for PG&E Corp.]

Williams Energy Marketing & Trading Co. (Canada)
One Williams Center, 19th Floor
Department 558
P.O. Box 2848
Tulsa, Oklahoma 74101
Attn: Kelly Knowlton

Zack Starbird
Mirant Corporation
1155 Perimeter Center West
Atlanta, GA 30338

Zuckerman-Mandeville, Inc.
P.O. Box 487
Stockton, California 95201

Iain Macdonald
Macdonald & Associates
Two Embarcadero Center, Suite 1670
San Francisco, California 94111
[Counsel for The Utility Reform Network (TURN)]

Ned E. Dunphy
Klein, DeNatale, Goldner, Cooper, Rosenlieb & Kimball, LLP
4550 California Avenue, Second Floor
Bakersfield, California 93309
[Counsel for Yolanda Cisneros]

AMROC Investments, LLC
Attn: Sheri Levine
535 Madison Avenue, 15th Floor
New York, NY 10022

Walter J. Lack
Engstrom, Lipscomb & Lack
10100 Avenue of the Stars, Suite 1450
Los Angeles, California 90067
[Counsel for Cheryl Ann Acosta]

Herbert Katz
Kelly Lytton & Vann LLP
1900 Avenue of the Stars, Suite 1450
Los Angeles, California 90067
[Counsel for Cheryl Ann Acosta]

Darcy M. Pertcheck
Nixon Peabody LLP
Two Embarcadero Center, 27th Floor
San Francisco, California 94111
[Counsel for Silverado Napa Corp.]

Jack L. Taylor
1289 Lincoln Road
P.O. Box 1850
Yuba City, California 95992
[Counsel for James Bowsher]

Terence J. Keeley
1289 Lincoln Road
P.O. Box 1850
Yuba City, California 95992
[Counsel for James Bowsher]

K. Bailey
Bankruptcy Specialist
General Motors Acceptance Corporation
P.O. Box 173928
Denver, CO 80217

Derinda L. Messenger
Lombardo & Gilles, PLC
P.O. Box 2119
Salinas, California 93902
[Counsel for Carmel Development Company]

Gerard T. Bukowski
General Counsel
Burns & McDonnell Engineering
9400 Ward Parkway
Kansas City, Missouri 64114
[Counsel for Burns & McDonnell Engineering]

Terrence J. Keeley
1289 Lincoln Road
P.O. Box 1850
Yuba City, California 95992
[Counsel for James Bowsher]

American State Bank and Trust Company
P.O. Box 1446
Williston, North Dakota 58802
Attn: Patrick O. Sogard

Richard J. Reynolds
Turner, Reynolds, Greco & O'Hara
16485 Laguna Canyon Road, Suite 250
Irvine, California 92618
[Counsel for Robert D. Prior, executor of the Estate of Jalmer Throlvald
Berg]

Craig Barbarosh
Mark D. Houle
Pillsbury Winthrop LLP
650 Town Center Drive, 7th Floor
Costa Mesa, California 92626
[Counsel for Halcyon Partners]