APPENDIX A

ATTORNEY CONTEMPORANEOUS TIME SHEETS

Date	Attorney	Activity	Description	Time Spent
Attorney: MF				
4/14/2004	MF	GP	Review application	3.00
4/19/2004	MF	BR	Meeting with Duke	1.00
6/8/2004	MF	Proc	Review motion & email	0.50
7/6/2004	MF	Sett	Review settlement offer	1.00
7/7/2004	MF	Sett	Attend settlement conference	4.25
7/10/2004	MF	GP	Review ruling	0.25
7/15/2004	MF	#	Review Testimony	4.00
7/16/2004	MF	LF/BR	Draft Testimony	6.75
7/19/2004	MF	Sett	Settlement call w/ parties; review intervenors	3.00
7/22/2004	MF	Sett	Settlement meeting @ PG&E	2.00
7/23/2004	MF	Sett	Settlement conference call	3.00
7/26/2004	MF	Sett	Settlement call	2.00
7/27/2004	MF	Sett	Settlement talks & Memo	7.00
7/30/2004	MF	Sett	Review settlement documents	0.50
8/2/2004	MF	GP	Review emails	0.25
8/21/2004	MF	GP	Review documents	1.50
Total: MF				40.00
Attorney: MH				
4/19/2004	MH	OR	Mtg w/ Duke re backbone rate	1.00
4/19/2004	MH	GP	Read application and testimony	1.75
4/20/2004	MH	GP	Send TURN DR 01	0.50
4/22/2004	MH	#	Write Protest; Read protest of Duke, ORA	1.50
5/7/2004	MH	#	Read PG&E reply to protests; phc statement	2.25
5/17/2004	MH	Sett	Read PG&E handout from May 10 sett conf	0.50
5/17/2004	MH	GP	Read PHC transcript	0.75
5/18/2004	MH	GP	Review responses to TURN DR-01	1.25
6/10/2004	MH	Comp	NOI	0.50
6/17/2004	MH	LF	Read SCGC motion to strike PG&E testimony	0.50
6/17/2004	MH	Proc	Read ALJ Ruling re scope and schedule	0.50
6/17/2004	MH	GP	Send DR 02	0.25
6/21/2004	MH	GP	TC w/ Jeff re status of testimony	0.20
6/22/2004	MH	GP	Read ORA response to NCGC motion 2 strike	0.20
7/1/2004	MH	LF	Read motions to strike	0.50
7/12/2004	MH	COS	Edit Marcus Testimony	1.75
7/20/2004	MH	#	Read ORA testimony	1.25
7/22/2004	MH	Sett	Review settlement sheets and emails in prep for mtg w/ PG&E; mtg w/ PG&E	3.25
7/23/2004	MH	Sett	All-party tc meeting	2.50
7/26/2004	MH	Sett	Intervenor TC re term sheet; intervenors plus PG&E	2.00
7/28/2004	MH	GP	Send response to PG&E DR 01	0.25
7/28/2004	MH	Sett	Read emails re settlement	0.25
7/30/2004	MH	Sett	Read emails re settlement; Read term sheet	1.25
8/2/2004	MH	Proc	Mtg w/ all parties to discuss schedule	0.25
8/2/2004	MH	GH	PHC	1.00
8/3/2004	MH	Sett	Review final term sheet; Memo to Florio	0.75
8/23/2004	MH	Sett	All-party TC re final language; review motion and settlement language	1.75
11/24/2004	MH	GP	Read Walwyn PD; Read joint comments on PD	0.75
12/2/2004	MH	GP	Read final version of joint comments on PD	0.50

Date	Attorney	Activity	Description	Time Spent
Total: MH				29.65
Grand Total				69.65

APPENDIX B

TIME SHEETS OF WITNESSES FROM JBS ENERGY, INC.

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CPUC Cases\PG&E_G

William Marcus Hours for A.04-03-021

startdate	hours	notes
28-Jul-04	0.67	put together workpapers, respond to PG&E DR
16-Jul-04	0.08	respond to gas accord question
15-Jul-04	0.58	final edit of testimny
09-Jul-04	0.42	review testimony, PG&E workpapers, TC Marcel
06-Jul-04	3	edit and revise testimony, prepare attachments
29-Jun-04	0.33	discuss issues with Nahigian
22-Jun-04	0.41	review ORA testimony, discuss O&M expense issues with Nahigian
21-Jun-04	0.33	discuss ORA testimony with Jeff
18-Jun-04	0.42	edit and revise cash working capital and income tax testiomny
11-Jun-04	0.33	discuss case strategy with Jeff
27-May-04	0.66	review case with Jeff Nahigian for handoff on O&M expense
14-May-04	0.83	download and review PG&E responses to TURN DRs
07-May-04	1	review PG&E data responses
16-Apr-04	2.5	draft data requests
07-Apr-04	2	review application
05-Apr-04	0.75	read filing, compare O&M costs with 2003 filing
Subtotal	**14.31**	

Jeff Nahigian's Hours for A. 04-03-021

Month	Client	Application	Hours	Task
27-May	TURN	A. 04-03-021	1	prep for case
28-May	TURN	A. 04-03-021	3	prep for case
9-Jun	TURN	A. 04-03-021	3	review application O&M expense
10-Jun	TURN	A. 04-03-021	2	review application O&M expense
11-Jun	TURN	A. 04-03-021	3	review application O&M expense
14-Jun	TURN	A. 04-03-021	3	review application, write data request
15-Jun	TURN	A. 04-03-021	3	review application, write data request
16-Jun	TURN	A. 04-03-021	1	review application
21-Jun	TURN	A. 04-03-021	3	review ORA testimony
22-Jun	TURN	A. 04-03-021	5	review ORA testimony, analyze O&M expense for testimc
23-Jun	TURN	A. 04-03-021	4	analyze O&M expense for testimony
24-Jun	TURN	A. 04-03-021	4	prep testimony
25-Jun	TURN	A. 04-03-021	4	prep testimony
29-Jun	TURN	A. 04-03-021	1	prep testimony/write data request
Total			**40**	

Date	Attorney	Activity	Description	Time Spent
Attorney: JBS--B Marcus				
5/7/2004	JBS--B Marcus		5.25 hrs @ $195.00; Invoice 4/1/ thru 4/30/04	5.25
6/2/2004	JBS--B Marcus		2.49 hrs @ $195.00; Invoice 5/1 thru 5/31/04	2.49
7/1/2004	JBS--B Marcus		1.82 hours @ $195; Invoice 6/1/04 thru 6/30/04	1.82
8/5/2004	JBS--B Marcus		4.75 hrs @ $195.00; Invoice 7/1/04 thru 7/31/04	4.75
Total: JBS--B Marcus				14.31
Attorney: JBS--J Nahigian				
6/2/2004	JBS--J Nahigian		4 hrs @ $140.00; Invoice 5/1 thru 5/31/04	4.00
7/1/2004	JBS--J Nahigian		36 hours @ $140; Invoice 6/1/04 thru 6/30/04	36.00
Total: JBS--J Nahigian				40.00
Grand Total				54.31

APPENDIX C

ITEMIZATION OF DIRECT EXPENSES

Date	Activity	Description	Billed
Activity: $Copies			
4/22/2004	$Copies	Protest of TURN; 4 pp x 16 cc	$12.80
5/7/2004	$Copies	PHC Statement; 5 pp x 10 cc	$10.00
6/10/2004	$Copies	NOI; 8 pp x 12 cc	$19.20
Total: $Copies			$42.00
Grand Total			$42.00

A.04-03-021 **SUMMARY OF PROFESSIONAL ATTORNEY SERVICES**

ATTORNEY/ EXPERT WITNESS			Substantive		Compensation Related		Total Hours		Percent Claimed	Total Compen-sation
	Billing Period	Hourly Rate	Hours Expended	Hours Claimed	Hours Expended	Hours Claimed	Expended	Claimed		
Marcel Hawiger	2004	$270.00	29.15	29.15	9.50	4.75	38.65	33.90	87.71%	$9,153.00
Michel P. Florio	2004	$470.00	40.00	40.00	0.00	0.00	40.00	40.00	100.00%	$18,800.00
TOTAL							78.65	73.9	93.96%	**$27,953.00**

Witness	Time Period	Hourly Rate	Hours	Total Expenses
William B. Marcus	2004	195	14.31	$2,790.45
Jeffrey Nahigian	2004	140	40.00	$5,600.00
TOTAL				**$8,390.45**

EXPENSE CATEGORY	AMOUNT
Travel	$0.00
Xeroxing	$42.00
TOTAL	**$42.00**

Expense Category	Amount
Attorney Time	$27,953.00
Consulting	$8,390.45
Direct Expenses	$42.00
TOTAL	**$36,385.45**