

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



July 27, 2004

Advice Letter 2503-E

Ms Rose de la Torre  
Pacific Gas and Electric Company  
77 Beale Street, Room 1088  
Mail Code B10C  
San Francisco, CA 94105

Subject: Amendment to the Qualified and Nonqualified Nuclear Decommissioning  
Trust Agreements

Dear Ms de la Torre:

Advice Letter 2503-E is effective June 9, 2004 by Resolution E-3870. A copy of the advice letter and resolution are sent herewith for your records.

Sincerely,

A handwritten signature in cursive script that reads "Paul Clamor".

Director  
Energy Division

**PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

**ENERGY DIVISION**

**RESOLUTION E-3870**

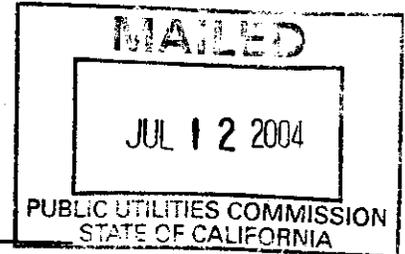
**July 8, 2004**

**RESOLUTION**

**Resolution E-3870. Pacific Gas and Electric Company requests approval of Amendments No. 7 and No. 4 to its, respectively, Qualified and Non-Qualified Decommissioning Master Trust Agreements.**

**Request Granted.**

**By Advice Letter 2503-E filed on April 30, 2004.**



**SUMMARY**

**PG&E requests approval for amendments to decommissioning trust agreements.**

This Resolution approves Pacific Gas and Electric Company (PG&E) Amendment No. 7 of the Qualified Decommissioning Trust Agreement and Amendment No.4 of the Non-qualified Decommissioning Trust Agreement pursuant to Ordering Paragraph 2 of Decision (D.) 87-05-062 dated May 29, 1987.

**Proposed amendments are unopposed and in line with other utilities' decommissioning trust agreements.**

The Amendments are modifications in the management agreements with Mellon Bank N.A. (Mellon) relating to decommissioning trusts for the Diablo Canyon Generation Station and Humboldt Bay Nuclear Unit 3. PG&E believes that the proposed amendments present minimal legal risk to the trusts and are in line with other California utilities' decommissioning trust agreements.

**Energy Division recommends approval.**

Energy Division recommends approval of PG&E's unopposed request. The Executive Director is authorized to sign the Amendments on behalf of the Commission.

## **BACKGROUND**

**The Commission opted for externally managed trust funds to accrue nuclear decommissioning trust funds (D.87-050-62).**

In its Order Instituting Investigation No. 86, the Commission conducted an extensive investigation into alternative methods of financing the cost of decommissioning nuclear power plants owned by California utilities.

In D.87-05-062 the Commission also established guidelines for preparing management agreements for nuclear decommissioning trust funds.

In response to D.87-05-062, PG&E established two trust funds: one to hold contributions that qualify for an income tax deduction under Section 468A of the Internal Revenue Code (Qualified Trust), and another to hold the remaining funds (Non-qualified Trust). On November 25, 1987, the Commission approved PG&E's trust agreements by Resolution E-3048. The trust agreements have been amended and restated from time to time thereafter with Commission approval.

**Amendments to decommissioning trust agreements require Commission approval.**

The Commission has set forth its limitations on the nuclear utilities' trust funds in a series of decisions. Ordering Paragraph 6 of D.95-07-055 provides for the agreements to be approved through the Commission advice letter process. Sections 2.12 and 2.10, respectively of the qualified and non-qualified trust agreements, require Commission approval of amendments to the trust agreements.

**Mellon has been PG&E's Trustee since 1990.**

PG&E decommissioning trusts have had management agreements with Mellon since October 1, 1990 when the latter was engaged as the trustee for both qualified and non-qualified trusts [D.90-08-067, A.90-07-027].

As the nuclear decommissioning trustee, Mellon performs duties such as custody of securities, income collection, and trust asset accounting. Mellon is also responsible for monitoring investment manager trade instructions for compliance with regulatory constraints on permitted investments, retaining independent audit services, making quarterly estimated tax payments, preparation of the annual tax filings, and disbursement of funds to pay for all expenses related to the management of the trusts. Mellon also prepares monthly,

July 8, 2004

quarterly, and annual accounting reports as well as quarterly asset performance reports for the trusts.

By AL 2503-E, PG&E is requesting Commission approval of the two proposed amendments to the agreements with Mellon. The amendments, attached to AL 2503-E as Appendix A and B, revise PG&E's decommissioning trust agreements to incorporate standardized text required by Mellon. The amendments would apply to Diablo Canyon Generation Station and Humboldt Bay Nuclear Unit 3.

### **NOTICE**

Notice of AL 2503-E was made by publication in the Commission's Daily Calendar. PG&E states that a copy of the Advice Letter was mailed and distributed in accordance with Section III-G of General Order 96-A.

### **PROTESTS**

AL 2503-E was not protested.

### **DISCUSSION**

**The amendments limit Mellon's liability unless for its own negligence or willful misconduct.**

According to PG&E, the proposed changes bring the agreements in compliance with Mellon's current risk and credit requirements with respect to depository risk, indemnification, permissible cash advancements, foreign exchange, and market settlement practices. The proposed changes will also limit Mellon's liability when it acts in accordance with standard practices, such as in the selection of recognized foreign depositories, and for events beyond its control, such as for failures of established market exchanges. Mellon, however, remains liable for its own negligence or willful misconduct.

**The proposed amendments are materially the same as with other California decommissioning trust agreements.**

The proposed changes will be materially the same as those that Mellon has with Edison and Sempra Energy in their nuclear decommissioning trust investment management agreements that were approved by the Commission. PG&E believes that the proposed amendments are reasonable and represent minimal legal risk to the Trusts.

**PG&E's Trust Committee has approved the amendments.**

Nuclear Facilities Decommissioning Master Trust Committee (Committee) consists of five members, three of whom are appointed by the Commission. The Committee unanimously approved the amendments at its meeting on March 22, 2004.

**The proposed amendments comply with the Commission requirements.**

The Energy Division has reviewed AL 2503-E and the proposed amendments to the trust agreements and determined that they are in procedural compliance with the applicable Commission requirements as ordered in D.87-05-062 and D.97-07-055. The Energy Division recommends approval of PG&E's request.

**COMMENTS**

This is an uncontested matter in which the resolution grants the relief requested. Therefore, pursuant to PU Code Section 311(g)(2), the otherwise applicable 30-day period for public review and comment is waived.

**FINDINGS**

1. Pacific Gas and Electric Company filed Advice Letter 2503-E on April 30, 2004 requesting approval of amendments to its nuclear decommissioning trust agreements. The amendments reflect changes required by Mellon, the trustee for PG&E's decommissioning trust.
2. Decision 87-05-062 requires externally managed trust funds to finance the decommissioning of nuclear power plants.
3. Decision 95-07-055 requires that the Commission approve trust investment management agreements through the advice letter process.
4. In its March 22, 2004 meeting, PG&E's Nuclear Facilities Decommissioning Master Trust Committee approved the proposed amendments to the trust agreements.
5. Mellon Bank N.A. has been PG&E's nuclear decommissioning trustee since 1990.

July 8, 2004

6. The proposed amendments to the trust agreement limit Mellon's liability, unless for its own negligence or willful misconduct.
7. The proposed amendments are materially the same as other California utilities' decommissioning trust agreements.
8. The amendments to the agreements as proposed in AL 2503-E are in procedural compliance with applicable Commission requirements and should be approved.

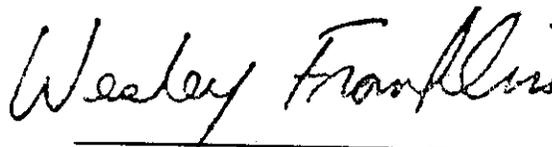
**THEREFORE IT IS ORDERED THAT:**

1. Pacific Gas and Electric Company's request in Advice Letter 2503-E is approved.
2. The Commission's Executive Director is authorized to sign the Master Trust amendments on behalf of the Commission.

This Resolution is effective today.

July 8, 2004

I certify that the foregoing resolution was duly introduced, passed and adopted at a conference of the Public Utilities Commission of the State of California held on July 8, 2004; the following Commissioners voting favorably thereon:



WESLEY M. FRANKLIN  
Deputy Executive Director

MICHAEL R. PEEVEY  
President

CARL W. WOOD

LORETTA M. LYNCH

GEOFFREY F. BROWN

SUSAN P. KENNEDY

Commissioners



April 30, 2004

**Advice 2503-E**  
(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

**Subject: Amendment to the Qualified and Nonqualified Nuclear  
Decommissioning Trust Agreements to reflect Modified  
Management Agreements With Mellon Bank N.A.**

Pacific Gas and Electric Company (PG&E), on behalf of its Nuclear Facilities Decommissioning Master Trust Committee (Committee), hereby submits Amendment No. 7<sup>1</sup> to the Pacific Gas and Electric Company Nuclear Facilities Qualified CPUC Decommissioning Master Trust (Qualified Trust) Agreement, and Amendment No. 4<sup>2</sup> to the Pacific Gas and Electric Company Nuclear Facilities Nonqualified CPUC Decommissioning Master Trust (Nonqualified Trust) Agreement, for approval in accordance with Ordering Paragraph (O.P.) 2 of Decision (D).87-05-062 dated May 29, 1987.

### **Purpose**

The purpose of this filing is to request the California Public Utilities Commission (Commission) to approve the Amendments and to authorize the Executive Director to sign the amendments on behalf of the Commission. The Amendments revise PG&E's decommissioning trust agreements (PG&E Trust Agreements) to incorporate standardized text required by Mellon in its trust agreements.

### **Background**

In Order Instituting Investigation No. 86 (OII 86), the Commission conducted an extensive investigation into alternative methods of financing the ultimate cost of decommissioning the nuclear power plants owned by California utilities.<sup>3</sup> In D.87-05-062, the Commission adopted an externally managed trust fund as the vehicle for accruing funds for the ultimate decommissioning of the nuclear power plants.<sup>4</sup> In that decision, the Commission also established guidelines for these

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<sup>1</sup> Appendix A.

<sup>2</sup> Appendix B.

<sup>3</sup> OII 86, January 21, 1981, p. 3.

<sup>4</sup> Decision No. 87-05-062, Ordering Paragraph No. 2, pp. 37-38.

trust agreements.<sup>5</sup>

In response to D.87-05-062, the Company established two trust agreements for its nuclear decommissioning costs falling under Commission jurisdiction. One trust agreement was established as the vehicle to hold the decommissioning funds for contributions that qualify for an income tax deduction under Section 468A of the Internal Revenue Code (Qualified Trust)<sup>6</sup> and the other was designed to hold the remaining funds (Nonqualified Trust).<sup>7</sup>

On November 25, 1987, the Company's trust agreements were approved by the Commission<sup>8</sup> in Resolution E-3048 providing for the establishment of the Nuclear Facilities Decommissioning Master Trust Committee (Committee) consisting of five members, at least three of whom cannot be employees, officers, directors, or agents of the Company.

By this filing, the Company is requesting Commission approval of the amendments so that they incorporate standard terms required by Mellon Bank N.A. (Mellon). The proposed changes bring the agreements in compliance with Mellon's current risk and credit requirements with respect to depository risk, indemnification, permissible cash advancements, foreign exchange, and market settlement practices. While the amendments limit Mellon's liability when it acts in accordance with standard practice, such as in the selection of recognized foreign depositories, and for events beyond its control, such as for failures of established market exchanges, Mellon remains liable for its own negligence or willful misconduct. PG&E believes that the proposed amendments are reasonable and represent minimal legal risks to the Trust and to PG&E. With the proposed changes, we understand that the Mellon agreement with the PG&E trusts will be materially the same as those that Mellon has with Southern California Edison (SCE) and Sempra Energy in their nuclear decommissioning trust investment management agreements that were approved by the Commission.

Pursuant to Section 2.12 of the Qualified Trust agreement and Section 2.10 of the Nonqualified Trust agreement, the Committee may amend the trust agreements thirty days after filing a copy of the proposed amendment with the CPUC. The Committee unanimously approved amendments substantially in the form provided in Appendices A and B at its meeting on March 22. The amendments have been filed with the Commission on the date of this letter (April 30, 2004) and in accordance with the 30-day notice provisions of the trust agreements and the resolution of the Committee, the amendments will become effective on May 30, 2004, if no objection is received from the Commission or other parties. By this

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<sup>5</sup> Id.

<sup>6</sup> Pacific Gas and Electric Company Nuclear Facilities Qualified CPUC Decommissioning Master Trust Agreement For The Diablo Canyon Nuclear Generating Station and Humboldt Bay Nuclear Unit No. 3

<sup>7</sup> Pacific Gas and Electric Company Nuclear Facilities Nonqualified CPUC Decommissioning Master Trust Agreement For The Diablo Canyon Nuclear Generating Station and Humboldt Bay Nuclear Unit No. 3.

<sup>8</sup> See Resolution No. E-3048, November 25, 1987.

filing, PG&E is also asking the Commission to approve of the amendments, even if such formal approval occurs after the effective date of the amendments.

This filing will not increase any other rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

### **Protests**

Anyone wishing to protest this filing may do so by sending a letter by **May 20, 2004**, which is 20 days from the date of this filing. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Protests should be mailed to:

IMC Branch Chief – Energy Division  
California Public Utilities Commission  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, California 94102

Facsimile: (415) 703-2200  
E-mail: [jjr@cpuc.ca.gov](mailto:jjr@cpuc.ca.gov)

Protests also should be sent by e-mail and facsimile to Mr. Jerry Royer, Energy Division, as shown above, and by U.S. mail to Mr. Royer at the above address.

The protest should be sent via both e-mail and facsimile to PG&E on the same date it is mailed or delivered to the Commission at the address shown below.

Pacific Gas and Electric Company  
Attention: Brian Cherry  
Director, Regulatory Relations  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, California 94177

Facsimile: (415) 973-7226  
E-mail: [RxDd@pge.com](mailto:RxDd@pge.com)

### **Effective Date**

PG&E requests that this filing become effective on regular notice, **June 9, 2004**, which is 40 days after the date of filing.

**Notice**

In accordance with General Order 96-A, Section III, Paragraph G, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes should be directed to Sharon Tatai at (415) 973-2788. Advice letter filings can also be accessed electronically at:

<http://www.pge.com/tariffs>

*Karen A. Tomcala / TSN*

Vice President - Regulatory Relations

Attachments

Appendix A

Amendment No. 7 to the Qualified Trust Agreement

Appendix B

Amendment No. 4 to the Nonqualified Trust Agreement

## **Appendix A**

### **Amendment No. 7 to the Qualified Trust Agreement**

AMENDMENT NO. 7  
TO  
PACIFIC GAS AND ELECTRIC COMPANY  
NUCLEAR FACILITIES QUALIFIED CPUC DECOMMISSIONING  
MASTER TRUST AGREEMENT  
FOR  
THE DIABLO CANYON GENERATING STATION  
AND HUMBOLDT BAY NUCLEAR UNIT NO. 3

This Amendment No. 7 dated the 21 day of APRIL 2004 by and between Pacific Gas and Electric Company ("Company") and Mellon Bank, N.A., a national banking association ("Trustee").

WHEREAS, under the Nuclear Facilities Qualified Decommissioning Master Trust Agreement For The Diablo Canyon Nuclear Generating Station and Humboldt Bay Nuclear Unit No. 3 dated October 1, 1990 ("Agreement"), the Company amended and restated the original agreement and appointed Mellon Bank, N.A. as replacement trustee, and further amended the Agreement by Amendment No. 1 dated February 2, 1994, Amendment No. 2 dated December 31, 1994, Amendment No. 3 dated September 21, 1995, Amendment No. 4 dated December 5, 1996, Amendment No. 5 dated March 20, 2000, and Amendment No. 6 effective December 23, 2003.

WHEREAS, pursuant to Section 2.12 of the Agreement, the Agreement may be amended by the Committee (as defined in the Agreement) thirty days after filing a copy of the proposed amendment with the CPUC; and

WHEREAS, the Committee approved by resolution the proposed amendments set forth herein.

NOW, THEREFORE, the Company and the Trustee agree as follows:

1. The representations set forth above are incorporated herein by this reference thereto.
2. The third sentence of the first paragraph of Section 4.07 is amended to read as follows:

The Trustee shall not be responsible for any losses resulting from the deposit or maintenance of securities or other property (in accordance with market practice,

custom, or regulation) with any recognized foreign clearing facility, book-entry system, centralized custodial depository, or similar organization.

3. Section 4.08 is amended to read as follows:

The Company shall indemnify and hold harmless the Trustee from all claims, liabilities, losses, damages and expenses, including reasonable attorneys' fees and expenses, incurred by the Trustee in connection with this Agreement, except as a result of violation of the last paragraph of Section 7.03 or the Trustee's own negligence or willful misconduct. This provision shall survive the termination of this Agreement.

4. The following Section 6.09 shall be added:

6.09 If the Trustee advances cash or securities for any purpose authorized under this Agreement, or in the event that the Trustee shall incur or be assessed taxes, interest, charges, expenses, assessments, or other liabilities in connection with the performance of this Agreement, except such as may arise from its own negligent action, negligent failure to act or willful misconduct, any property at any time held for the Fund or under this Agreement shall be security therefor and the Trustee shall be entitled to collect from the Fund sufficient cash for reimbursement, and if such cash is insufficient, dispose of the assets of the Fund held under this Agreement to the extent necessary to obtain reimbursement. To the extent the Trustee advances funds to the Fund for disbursements or to effect the settlement of purchase transactions, the Trustee shall be entitled to collect from the Fund reasonable charges established under the Trustee's standard overdraft terms, conditions and procedures.

5. The following Section 6.10 shall be added:

Section 6.10. No portion of the Fund shall be invested in any direct interest in real property, leaseholds or mineral interests. The Trustee may settle transactions for foreign exchange or foreign exchange contracts.

6. The following paragraph shall be added to 7.02:

Settlements of transactions may be effected in trading and processing practices customary in the jurisdiction or market where the transaction occurs. The Company acknowledges that this may, in certain circumstances, require the delivery of cash or securities (or other property) without the concurrent receipt of securities (or other property) or cash and, in such circumstances, the Trustee shall have no responsibility for nonreceipt of payment (or late payment) by the

counterparty.

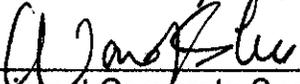
7. Each Party hereby represents and warrants to the others that it has full authority to enter into this Agreement upon the terms and conditions hereof and that the individual executing this Agreement on its behalf has the requisite authority to bind that Party.

IN WITNESS WHEREOF, the Company and the Trustee have set their hands and seals in agreement to these Amendments effective as provided above.

PACIFIC GAS AND ELECTRIC COMPANY

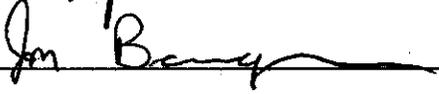
By:   
Senior Vice President and Chief Financial Officer

Date: April 5, 2004

Attest:   
Assistant Corporate Secretary

MELLON BANK, N.A.  
By: 

Date: April 19, 2004

Attest: 

CALIFORNIA PUBLIC UTILITIES COMMISSION

By: \_\_\_\_\_

Date: \_\_\_\_\_

## **Appendix B**

### **Amendment No. 4 to the Nonqualified Trust Agreement**

AMENDMENT NO. 4  
TO  
PACIFIC GAS AND ELECTRIC COMPANY  
NUCLEAR FACILITIES NONQUALIFIED CPUC DECOMMISSIONING  
MASTER TRUST AGREEMENT  
FOR  
THE DIABLO CANYON GENERATING STATION  
AND HUMBOLDT BAY NUCLEAR UNIT NO. 3

This Amendment No. 4 made this 21 day of APRIL, 2004 by and between Pacific Gas and Electric Company ("Company") and Mellon Bank, N.A., a national banking association ("Trustee").

WHEREAS, under the Nuclear Facilities Nonqualified Decommissioning Master Trust Agreement For The Diablo Canyon Nuclear Generating Station and Humboldt Bay Nuclear Unit No. 3 dated October 1, 1990 ("Agreement"), the Company amended and restated the original agreement and appointed Mellon Bank, N.A. as replacement trustee and amended the Agreement by Amendment No. 1 dated February 2, 1994, by Amendment No. 2 dated March 20, 2000, and by Amendment No. 3 effective December 23, 2003.

WHEREAS, pursuant to Section 2.10 of the Agreement, the Agreement may be amended by the Committee (as defined in the Agreement) thirty days after filing a copy of the proposed amendment with the CPUC;

WHEREAS, the Committee approved by resolution the proposed amendments set forth herein at its meeting of March 22, 2004.

NOW, THEREFORE, the Company and the Trustee agree as follows:

1. The representations set forth above are incorporated herein by this reference thereto.
2. The third sentence of the first paragraph of Section 4.07 is amended to read as follows:

The Trustee shall not be responsible for any losses resulting from the deposit or maintenance of securities or other property (in accordance with market practice, custom, or regulation) with any recognized foreign clearing facility, book-entry system, centralized custodial depository, or similar organization.

3. Section 4.08 is amended to read as follows:

The Company shall indemnify and hold harmless the Trustee from all claims, liabilities, losses, damages and expenses, including reasonable attorneys' fees and expenses, incurred by the Trustee in connection with this Agreement, except as a result of the Trustee's own negligence or willful misconduct. This provision shall survive the termination of this Agreement.

4. The following Section 6.09 shall be added:

6.09 If the Trustee advances cash or securities for any purpose authorized under this Agreement, or in the event that the Trustee shall incur or be assessed taxes, interest, charges, expenses, assessments, or other liabilities in connection with the performance of this Agreement, except such as may arise from its own negligent action, negligent failure to act or willful misconduct, any property at any time held for the Fund or under this Agreement shall be security therefor and the Trustee shall be entitled to collect from the Fund sufficient cash for reimbursement, and if such cash is insufficient, dispose of the assets of the Fund held under this Agreement to the extent necessary to obtain reimbursement. To the extent the Trustee advances funds to the Fund for disbursements or to effect the settlement of purchase transactions, the Trustee shall be entitled to collect from the Fund reasonable charges established under the Trustee's standard overdraft terms, conditions and procedures.

5. The following Section 6.10 shall be added:

Section 6.10 No portion of the Fund shall be invested in any direct interest in real property, leaseholds or mineral interests. The Trustee may settle transactions for foreign exchange or foreign exchange contracts.

6. The following paragraph shall be added to 7.02:

Settlements of transactions may be effected in trading and processing practices customary in the jurisdiction or market where the transaction occurs. The Company acknowledges that this may, in certain circumstances, require the delivery of cash or securities (or other property) without the concurrent receipt of securities (or other property) or cash and, in such circumstances, the Trustee shall have no responsibility for nonreceipt of payment (or late payment) by the counterparty.

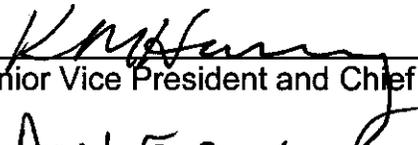
7. The following 8.14 shall be added:

8.14 Notwithstanding anything in this Agreement to the contrary contained herein, the Trustee shall not be responsible or liable for its failure to perform under this Agreement or for any losses to the Account resulting from any event beyond the reasonable control of the Trustee, its agents or subcustodians. This provision shall survive the termination of this Agreement.

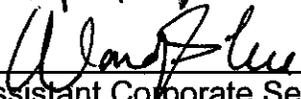
8. Each Party hereby represents and warrants to the others that it has full authority to enter into this Agreement upon the terms and conditions hereof and that the individual executing this Agreement on its behalf has the requisite authority to bind that Party.

IN WITNESS WHEREOF, the Company and the Trustee have set their hands and seals in agreement to these Amendments effective as provided above.

PACIFIC GAS AND ELECTRIC COMPANY

By:   
Senior Vice President and Chief Financial Officer

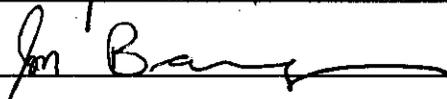
Date: April 5, 2004

Attest:   
Assistant Corporate Secretary

MELLON BANK, N.A.

By: 

Date: April 19, 2004

Attest: 

CALIFORNIA PUBLIC UTILITIES COMMISSION

By: \_\_\_\_\_

Date: \_\_\_\_\_

**PG&E Electric Advice Filing List  
General Order 96-A, Section III(G)**

ABAG Power Pool  
Aglet Consumer Alliance  
Agnews Developmental Center  
Ahmed, Ali  
Alcantar & Elsesser  
Anderson Donovan & Poole P.C.  
Applied Power Technologies  
APS Energy Services Co Inc  
Arter & Hadden LLP  
Avista Corp  
Barkovich & Yap, Inc.  
BART  
Bartle Wells Associates  
Blue Ridge Gas  
Bohannon Development Co  
BP Energy Company  
Braun & Associates  
C & H Sugar Co.  
CA Bldg Industry Association  
CA Cotton Ginners & Growers Assoc.  
CA League of Food Processors  
CA Water Service Group  
California Energy Commission  
California Farm Bureau Federation  
California ISO  
Calpine  
Calpine Corp  
Calpine Gilroy Cogen  
Cambridge Energy Research Assoc  
Cameron McKenna  
Cardinal Cogen  
Cellnet Data Systems  
Childress, David A.  
City of Glendale  
City of Healdsburg  
City of Palo Alto  
City of Redding  
CLECA Law Office  
Constellation New Energy  
CPUC  
Creative Technology  
Crossborder Inc  
CSC Energy Services  
Davis, Wright Tremaine LLP  
Davis, Wright, Tremaine, LLP  
Defense Fuel Support Center  
Department of the Army  
Department of Water & Power City  
Dept of the Air Force  
DGS Natural Gas Services  
DMM Customer Services  
Downey, Brand, Seymour & Rohwer  
Duke Energy  
Duke Energy North America

Duncan, Virgil E.  
Dutcher, John  
Dynergy Inc.  
Ellison Schneider  
Energy Law Group LLP  
Enron Energy Services  
Exeter Associates  
Foster, Wheeler, Martinez  
Franciscan Mobilehome  
Future Resources Associates, Inc  
GLJ Energy Publications  
Goodin, MacBride, Squeri, Schlotz &  
Grueneich Resource Advocates  
Hanna & Morton  
Heeg, Peggy A.  
Hogan Manufacturing, Inc  
House, Lon  
Imperial Irrigation District  
Integrated Utility Consulting Group  
International Power Technology  
J. R. Wood, Inc  
JTM, Inc  
Kaiser Cement Corp  
Korea Elec Power Corp  
Marcus, David  
Masonite Corporation  
Matthew V. Brady & Associates  
Maynor, Donald H.  
McKenzie & Assoc  
McKenzie & Associates  
Meek, Daniel W.  
Mirant California, LLC  
Modesto Irrigation Dist  
Morrison & Foerster  
Morse Richard Weisenmiller & Assoc.  
New United Motor Mfg, Inc  
Norris & Wong Associates  
North Coast Solar Resources  
Northern California Power Agency  
PG&E National Energy Group  
Pinnacle CNG Company  
PPL EnergyPlus, LLC  
Price, Roy  
Product Development Dept  
Provost Pritchard  
R. M. Hairston & Company  
R. W. Beck & Associates  
Recon Research  
Regional Cogeneration Service  
RMC Lonestar  
Sacramento Municipal Utility District  
SCD Energy Solutions  
Seattle City Light  
Sempra

Sempra Energy  
Sequoia Union HS Dist  
SESCO  
Sierra Pacific Power Company  
Silicon Valley Power  
Simpson Paper Company  
Smurfit Stone Container Corp  
Southern California Edison  
SPURR  
St. Paul Assoc  
Stanford University  
Sutherland, Asbill & Brennan  
Tabors Caramanis & Associates  
Tansev and Associates  
Tecogen, Inc  
TFS Energy  
TJ Cross Engineers  
Transwestern Pipeline Co  
Turlock Irrigation District  
United Cogen Inc.  
URM Groups  
Utility Cost Management LLC  
Utility Resource Network  
Wellhead Electric Company  
Western Hub Properties, LLC  
White & Case  
WMA