

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



July 12, 2006

Advice Letter 2703-G-A/2782-E-A

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

Subject: Establishment of pension interest memorandum accounts for electric and gas for a 2006 pension contribution

Dear Ms de la Torre:

Advice Letter 2703-G-A/2782-E-A is effective January 1, 2006. A copy of the advice letter is returned herewith for your records.

Sincerely,

Sean H. Gallagher, Director
Energy Division

REGULATORY RELATIONS	
Tariffs Section	
M Brown	D Poster
R Dela Torre	S Ramaiya
B Lam	
JUL 14 2006	
_____ Records	
Return to _____	File _____
cc to _____	



Brian K. Cherry
Director
Regulatory Relations

77 Beale Street, Room 1087
San Francisco, CA 94105

Mailing Address
Mail Code B10C
Pacific Gas and Electric Company
P.O. Box 770000
San Francisco, CA 94177

415.973.4977
Internal: 223.4877
Fax: 415.973.9572
Internet: BKC7@pge.com

February 10, 2006

Advice 2703-G/2782-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: Establish Pension Interest Memorandum Accounts for Electric
and Gas for a 2006 Pension Contribution**

Purpose

In compliance with the Administrative Law Judges' (ALJ) Ruling dated January 30, 2006, in Application (A.) 05-12-021, Pacific Gas and Electric Company (PG&E) hereby submits an Advice Letter to establish electric Preliminary Statement EB – Pension Interest Memorandum Account (PIMA-E) and gas Preliminary Statement BN – Pension Interest Memorandum Account (PIMA-G). The affected tariff sheets are listed on the enclosed Attachment I.

Background

On July 13, 2005, PG&E submitted to the Commission a Petition to Modify Decision (D.) 04-05-055 Regarding Pension Contributions (Petition), requesting an opportunity to show that it is prudent for the Commission to approve a resumption of pension contributions beginning in 2006, and to approve recovery of that contribution in rates beginning January 1, 2006, subject to refund.

On December 15, 2005, the Commission issued D. 05-12-046 approving in part and denying in part PG&E's Petition. The decision allows PG&E to continue to evaluate the need for a contribution to the Retirement Plan trust and, in the event that PG&E determines that it is prudent to resume contributions in 2006, to file a separate application for a revenue requirement increase to fund the estimated contribution for 2006. PG&E filed the 2006 Pension Contribution Application on December 20, 2005 (A. 05-12-021). The decision also authorizes PG&E to

implement the revenue requirement in rates on January 1, 2006, subject to refund upon Commission determination on the merits of the application.

On December 20, 2005, PG&E filed Advice 2686-G/2753-E, which was approved on January 11, 2006, to implement the proper recording of the authorized pension contribution revenue requirement for 2006 and to establish the mechanism to make the correct electric and gas refunds, if necessary, based on the Commission's final decision on the 2006 Pension Contribution Application.

On January 30, 2006, the ALJ Ruling was issued, ordering PG&E to file one or more advice letters by February 10, 2006, to establish a memorandum account to accumulate interest on the funds that PG&E collects in rates pursuant to D. 05-12-046 until such time as PG&E makes a contribution to its Retirement Plan trust.

Proposed Preliminary Statements

Pursuant to the ALJ Ruling on January 30, 2006, PG&E is requesting Commission authority to establish the Pension Interest Memorandum Accounts for electric (PIMA-E) and gas (PIMA-G) to accumulate interest on the authorized, subject to refund, pension revenue requirement from January 1, 2006, until the Commission issues a final decision on the 2006 Pension Contribution Application.

The PIMA-E and PIMA-G will accrue interest at the same short-term rates used by PG&E for other balancing accounts, which is the three-month Commercial Paper rate for the previous month, as reported in the Federal Reserve Statistical Release. Disposition of the interest accrued in the PIMA-E and PIMA-G on revenues that are not refunded will be governed by the Commission's resolution addressing this advice filing, while disposition of the interest accrued in the PIMA-E and PIMA-G on revenues that are refunded will be governed by the provisions of Advice Letter 2686-G/2753-E, approved on January 11, 2006.

In accordance with the ALJ Ruling, this advice filing provides that to the extent the Commission's final decision in A. 05-12-021 approves PG&E's 2006 Pension Contribution Application, the interest accrued in the PIMA-E and PIMA-G on revenues that are not refunded will be contributed to PG&E's Retirement Plan trust. The Commission resolution addressing this advice letter may require a different disposition of this interest. In accordance with the provisions of Advice Letter 2686-G/2753-E, to the extent the Commission's final decision in A. 05-12-021 denies PG&E's 2006 Pension Contribution Application, the interest accrued in the PIMA-E and PIMA-G on revenues that are refunded will be refunded to customers through the Distribution Revenue Adjustment Mechanism (DRAM), Utility Generation Balancing Account (UGBA), Core Fixed Cost Account (CFCA), and Non-Core Distribution Fixed Cost Account (NDFCA). The Commission resolution addressing this advice letter will not affect the disposition of this interest.

Following a final Commission decision in A. 05-12-021, PG&E will dispose of the balances in the PIMA-E and PIMA-G as authorized by the Commission. Shortly thereafter, PG&E will file an advice letter closing the PIMA-E and PIMA-G as they will no longer be necessary.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **March 2, 2006**, 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:

CPUC Energy Division
Attention: Tariff Unit, 4th Floor
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: jjr@cpuc.ca.gov and jnj@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above. 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: PGETariffs@pge.com

Effective Date

PG&E requests that this advice filing become effective on **January 1, 2006**.

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 and parties on the list for A.05-12-021. Address changes should be directed to Rose de la Torre at (415) 973-4716. Advice letter filings can also be accessed electronically at:

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

Handwritten signature of Brian K. Cheng in black ink.

Director, Regulatory Relations

Attachments

cc: Service List A.05-12-021

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. **Pacific Gas and Electric Company (ID U39)**

Utility type:

ELC

GAS

PLC

HEAT

WATER

Contact Person: Bernard Lam

Phone #: (415) 973-4878

E-mail: bxlc@pge.com

EXPLANATION OF UTILITY TYPE

(Date Filed/ Received Stamp by CPUC)

ELC = Electric

GAS = Gas

PLC = Pipeline

HEAT = Heat

WATER = Water

Advice Letter (AL) #: **2703-G/2782-E**

Subject of AL: Establish Pension Interest Memorandum Accounts for Electric and Gas for a 2006 Pension Contribution

Keywords (choose from CPUC listing): Refunds, Memorandum Account

AL filing type: Monthly Quarterly Annual One-Time Other _____

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

ALJ Ruling dated January 30, 2006, in Application (A.) 05-12-021

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL¹: _____

Resolution Required? Yes No

Requested effective date: 1/1/2006

No. of tariff sheets: 6

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Electric Preliminary Statements BN and EA

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: N/A

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division

Attention: Tariff Unit

505 Van Ness Ave.,

San Francisco, CA 94102

jjr@cpuc.ca.gov and jnj@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Brian K. Cherry

Director, Regulatory Relations

77 Beale Street, Mail Code B10C

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

¹ Discuss in AL if more space is needed.

**ATTACHMENT 1
Advice 2703-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
23777-G	Preliminary Statement Part BN--Pension Interest Memorandum Account (PIMA-G)	New
23778-G	Table of Contents -- Preliminary Statements	23765-G
23779-G	Table of Contents -- Rate Schedules	23766-G

**ATTACHMENT 1
Advice 2782-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
24336-E	Preliminary Statement Part EB--Pension Interest Memorandum Account (PIMA-E)	New
24337-E	Table of Contents -- Preliminary Statements	24317-E
24338-E	Table of Contents -- Rate Schedules	24332-E



PRELIMINARY STATEMENT
(Continued)

BN. PENSION INTEREST MEMORANDUM ACCOUNT (PIMA-G)

(N)

1. PURPOSE:

The purpose of the PIMA-G is to accumulate interest on the revenue requirement for a 2006 pension contribution pursuant to D.05-12-046 and as requested in A. 05-12-021. The PIMA-G will track interest for the interim period from January 1, 2006, until a decision is issued on A.05-12-021.

2. APPLICABILITY:

The PIMA-G shall apply to all customer classes, except for any classes that may be specifically excluded by the CPUC.

3. REVISION DATE:

Disposition of the balance in this account shall be to PG&E's Retirement Plan trust to the extent PG&E's revenue requirement request for \$43.3 million for gas distribution in A.05-12-021 is approved, and as a refund to PG&E's customers to the extent PG&E's request is denied, or as otherwise ordered by the Commission.

4. RATES:

The PIMA-G does not currently have a rate component.

5. CALCULATION:

Each month PG&E shall calculate interest on the pension revenues as follows:

- a. Ending balance from the previous month;
- b. Plus an amount equal to one-twelfth of the authorized (subject to refund) revenue requirement for a 2006 pension contribution of \$43.3 million for gas distribution;
- c. Plus interest on the average of a. and b. , at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15 or its successor;
- d. Ending balance for the current month equals a + b + c.

6. ACCOUNTING PROCEDURE:

PG&E shall maintain the PIMA-G by making entries at the end of each month as follows:

- a. A credit entry equal to the amount calculated in section 5.c above.
- b. A debit entry as directed by the Commission to accomplish the disposition of the balance in the account as described in section 3 above.

(N)



TABLE OF CONTENTS
(Continued)

PRELIMINARY STATEMENTS
(Continued)

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part AN	Hazardous Substance Mechanism.....	23281,23282,23283,16693,16694-G
Part AO	Not Being Used	
Part AP	Not Being Used	
Part AQ	Pipeline Expansion Balancing Account	16519 to 16521-G
Part AR	Demand-Side Management Tax Change Memorandum Account	16502-G
Part AS	Not Being Used	
Part AT	Not Being Used	
Part AU	Allocation of Residual Costs Memorandum Account.....	19933,19934-G
Part AV	Capital Audit Consultant Cost Memorandum Account	20432-G
Part AW	Self-Generation Program Memorandum Account	23284-G
Part AX	Food Service Technology Center Memorandum Account	20987-G
Part AY	Not Being Used	
Part AZ	Not Being Used	
Part BA	Public Purpose Program Surcharge-Energy Efficiency	23360,23361-G
Part BB	Public Purpose Program Surcharge Memorandum Account.....	23362,23363-G
Part BC	Financial Hedging Memorandum Account	21818-G
Part BE	Not Being Used	
Part BF	Gas Reimbursable Fees Balancing Account.....	23763-G
Part BG	Gas Credit Facilities Fees Tracking Account	22096-G
Part BH	Public Purpose Program Surcharge-Low Income Energy Efficiency	23364-G
Part BI	Public Purpose Program Surcharge-Research Development and Demonstration	23365,23366-G
Part BK	Advanced Metering Infrastructure Memorandum Account-Gas	23152,23153-G
Part BL	Noncore Distribution Fixed Cost Account.....	23285-G
Part BM	Gas Advanced Metering Account.....	23406-G
Part BN	Pension Interest Memorandum Account	23777-G (N)

(Continued)



TABLE OF CONTENTS

	<u>CAL P.U.C. SHEET NO.</u>	
Title Page	11271-G	
Table of Contents:		
Rate Schedules	23779,23754-G	(T)
Preliminary Statements	23764,23778-G	(T)
Rules	22927-G	
Maps, Contracts and Deviations.....	22438-G	
Sample Forms	22434,22926,21538,22266,21292-G	

RATE SCHEDULES

RESIDENTIAL

<u>SCHEDULE</u>	<u>TITLE OF SHEET</u>	<u>CAL P.U.C. SHEET NO.</u>
G-1	Residential Service	23732,23487-G
G1-NGV	Residential Natural Gas Service for Compression on Customers' Premises	23733,23734-G
G-10/20	Winter Gas Savings Program.....	23541,23542-G
GM	Master-Metered Multifamily Service	23735,23489,23019-G
GS	Multifamily Service	23736,23491,23215-G
GT	Mobilehome Park Service	23737,23493,23023-G
G-10	Service to Company Employees	11318-G
GL-1	Residential CARE Program Service.....	23738,23495-G
GL1-NGV	Residential Care Program—Natural Gas Service for Compression on Customers' Premises	23739,23740-G
GML	Master-Metered Multifamily CARE Program Service	23741,23497,23027-G
GSL	Multifamily CARE Program Service.....	23742,23743,23216-G
GTL	Mobilehome Park CARE Program Service.....	23744,23745,23502-G
G-MHPS	Master-Metered Mobilehome Park Safety Surcharge	22034-G

NONRESIDENTIAL

G-NR1	Gas Service to Small Commercial Customers	23746,23035-G
G-NR2	Gas Service to Large Commercial Customers	23747,23037-G
G-CP	Gas Procurement Service to Core End-Use Customers	23748-G
G-CPX	Crossover Gas Procurement Service to Core End-Use Customers	23715-G
G-NT	Gas Transportation Service to Noncore End-Use Customers	23652,23653,22037,22038-G
G-EG	Gas Transportation Service to Electric Generation	23654,22895,22525,22173-G
G-WSL	Gas Transportation Service to Wholesale/Resale Customers	23655,22897,22045-G
G-BAL	Gas Balancing Service for Intrastate Transportation Customers	22174, 21867,22135,22047,22048,20037,22136,21872,22137,22138,20042,20043,20044,22051-G



PRELIMINARY STATEMENT
(Continued)

EB. PENSION INTEREST MEMORANDUM ACCOUNT (PIMA-E)

(N)

1. PURPOSE:

The purpose of the PIMA-E is to accumulate interest on the revenue requirement for a 2006 pension contribution pursuant to D.05-12-046 and as requested in A.05-12-021. The PIMA-E will track interest for the interim period from January 1, 2006, until a decision is issued on A.05-12-021.

2. APPLICABILITY:

The PIMA-E shall apply to all customer classes, except for any classes that may be specifically excluded by the CPUC.

3. REVISION DATE:

Disposition of the balance in this account shall be to PG&E's Retirement Plan trust to the extent PG&E's revenue requirement requests for \$77.2 million for electric distribution and \$34.5 million for generation in A.05-12-021 are approved, and as a refund to PG&E's customers to the extent PG&E's request is denied, or as otherwise ordered by the Commission.

4. RATES:

The PIMA-E does not currently have a rate component.

5. CALCULATION:

Each month PG&E shall calculate interest on the pension revenues as follows:

- a. Ending balance from the previous month;
- b. Plus an amount equal to one-twelfth of the authorized (subject to refund) revenue requirement for a 2006 pension contribution of \$77.2 million for electric distribution and \$34.5 million for generation;
- c. Plus interest on the average of a. and b., at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15 or its successor;
- d. Ending balance for the current month equals a + b + c.

6. ACCOUNTING PROCEDURE:

PG&E shall maintain the PIMA-E by making entries at the end of each month as follows:

- a. A credit entry equal to the amount calculated in section 5.c above.
- b. A debit entry as directed by the Commission to accomplish the disposition of the balance in the account as described in section 3 above.

(N)



TABLE OF CONTENTS
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part DJ	Procurement Transaction Auditing Account	21160-E
Part DK	Gas Procurement Audit Memorandum Account	21202-E
Part DL	Not Being Used	
Part DM	Bundled Financing Allocation Tracking Account	21610-E
Part DN	Municipal Surcharges on Department of Water Resources Sales.....	21500-E
Part DO	Reliability Cost Balancing Account.....	22440-E
Part DP	Dedicated Rate Component.....	22886,24022-E
Part DQ	Long Term Procurement Memorandum Account	23418-E
Part DR	Not Being Used	
Part DS	Restoration Improvement Memorandum Account	22642-E
Part DT	Energy Recovery Bond Balancing Account.....	22875,22876,23404-E
Part DU	Community Choice Aggregation Implementation Costs Balancing Account.....	23066-E
Part DV	Community Choice Aggregation Cost Responsibility Surcharge Balancing Account	23067-E
Part DW	Recovery Bond Departing Load Memorandum Account	22879-E
Part DX	Family Electric Rate Assistance Balancing Account	24316-E
Part DY	Advanced Metering Infrastructure Memorandum Account-Electric	23441,23442-E
Part DZ	Department of Energy Litigation Balancing Account	23994-E
Part EA	Internal Combustion Conversion Incentive Balancing Account	23642-E
Part EB	Pension Interest Memorandum Account	24336-E

(N)

(Continued)



TABLE OF CONTENTS

	CAL P.U.C. SHEET NO.	
Title Page	8285-E	
Table of Contents:		
Rate Schedules	24338,24284,24283,24282-E	(T)
Preliminary Statements	24320,24319,24331,24337-E	(T)
Rules, Maps, Contracts and Deviations	23986,23053-E	
Sample Forms	19880,23984,23985,19236,20509,10572,23225-E	

RATE SCHEDULES

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
RESIDENTIAL RATES		
E-1	Residential Service	24080,24081,21589,19910,24082,21221-E
E-2	Experimental Residential Time-of-Use Service	22122,22326,22327,22328,22329,22122, 22330,22124,22331,21231,21614,21590,22126-E
E-3	Experimental Residential Critical Peak Pricing Service	22429,24083,24084,24085, 24086,24087,24088,24089,24090,23082,22501,21243,22436,22437,22438-E
EE	Service to Company Employees	24091-E
EM	Master-Metered Multifamily Service	24092,24093,21248,20648,24094,21250-E
ES	Multifamily Service	24095,24096,21592,23640,24097,21256-E
ESR	Residential RV Park and Residential Marina Service	24098,24099,21593,20657,24100,21261-E
ET	Mobilehome Park Service	24101,24102,24103,21594,22149,21267-E
E-7	Residential Time-of-Use Service	21268,24104,24105,21595,22909,24106-E
E-A7	Experimental Residential Alternate Peak Time-of-Use Service	21274,24107,24108,21277,22912,24109-E
E-8	Residential Seasonal Service Option	24110,24111,24112,22159-E
E-9	Experimental Residential Time-of-Use Service for Low Emission Vehicle Customers	20891,24113,24114,24115,24116,21596,21289,24117,21291-E
EL-1	Residential CARE Program Service	24118,24119,21597,22919,24120-E
EML	Master-Metered Multifamily CARE Program Service	24121,24122,21299,24123,22170-E
ESL	Multifamily CARE Program Service	24124,24125,21598,23641,24126,21307-E
ESRL	Residential RV Park and Residential Marina CARE Program Service	24127,24128,21599,22926,24129,21313-E
ETL	Mobilehome Park CARE Program Service	24130,24131,21600,22180,24132,21319-E
EL-7	Residential CARE Program Time-of-Use Service	21320,24133,24134,21601,24135,21325-E
EL-A7	Experimental Residential CARE Program Alternate Peak Time-of-Use Service	21326,24136,24137,19783,24138,21330-E
EL-8	Residential Seasonal CARE Program Service Option	24139,24140,24141,22190-E
E-FERA	Family Electric Rate Assistance	23963,23964,21643-E
COMMERCIAL/INDUSTRIAL		
A-1	Small General Service	24142,24143,21337,24144,21339-E
A-6	Small General Time-of-Use Service	22755,23445,24145,24146,21343,24147,21345-E
A-10	Medium General Demand-Metered Service	24148,24149,24150,24151,24152,22757,22874,22758,24153,21354,21355-E
A-15	Direct-Current General Service	24154,24155,24156,24157-E
E-19	Medium General Demand-Metered Time-of-Use Service	24158,24159,24160, 24161,24162,24163,22762,22763,24164,24165, 24166,24167,24168,24169,24170, 24171,24172-E
E-20	Service to Customers with Maximum Demands of 1,000 Kilowatts or More	24173,24174,24175,24176,24177,22785, 24178,22787,24179,24180,24181,24182,24183,24184-E

(Continued)

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

ABAG Power Pool	Douglass & Liddell	Palo Alto Muni Utilities
Accent Energy	Downey, Brand, Seymour & Rohwer	PG&E National Energy Group
Aglet Consumer Alliance	Duke Energy	Pinnacle CNG Company
Agnews Developmental Center	Duke Energy North America	PITCO
Ahmed, Ali	Duncan, Virgil E.	Plurimi, Inc.
Alcantar & Elsesser	Dutcher, John	PPL EnergyPlus, LLC
Anderson Donovan & Poole P.C.	Dynergy Inc.	Praxair, Inc.
Applied Power Technologies	Ellison Schneider	Price, Roy
APS Energy Services Co Inc	Energy Law Group LLP	Product Development Dept
Arter & Hadden LLP	Energy Management Services, LLC	R. M. Hairston & Company
Avista Corp	Enron Energy Services	R. W. Beck & Associates
Barkovich & Yap, Inc.	Exelon Energy Ohio, Inc	Recon Research
BART	Exeter Associates	Regional Cogeneration Service
Bartle Wells Associates	Foster Farms	RMC Lonestar
Blue Ridge Gas	Foster, Wheeler, Martinez	Sacramento Municipal Utility District
Bohannon Development Co	Franciscan Mobilehome	SCD Energy Solutions
BP Energy Company	Future Resources Associates, Inc	Seattle City Light
Braun & Associates	G. A. Krause & Assoc	Sempra
C & H Sugar Co.	Gas Transmission Northwest Corporation	Sempra Energy
CA Bldg Industry Association	GLJ Energy Publications	Sequoia Union HS Dist
CA Cotton Ginners & Growers Assoc.	Goodin, MacBride, Squeri, Schlotz &	SESCO
CA League of Food Processors	Hanna & Morton	Sierra Pacific Power Company
CA Water Service Group	Heeg, Peggy A.	Silicon Valley Power
California Energy Commission	Hitachi Global Storage Technologies	Smurfit Stone Container Corp
California Farm Bureau Federation	Hogan Manufacturing, Inc	Southern California Edison
California Gas Acquisition Svcs	House, Lon	SPURR
California ISO	Imperial Irrigation District	St. Paul Assoc
Calpine	Integrated Utility Consulting Group	Stanford University
Calpine Corp	International Power Technology	Sutherland, Asbill & Brennan
Calpine Gilroy Cogen	Interstate Gas Services, Inc.	Tabors Caramanis & Associates
Cambridge Energy Research Assoc	IUCG/Sunshine Design LLC	Tansev and Associates
Cameron McKenna	J. R. Wood, Inc	Tecogen, Inc
Cardinal Cogen	JTM, Inc	TFS Energy
Cellnet Data Systems	Kaiser Cement Corp	Transcanada
Chevron Texaco	Luce, Forward, Hamilton & Scripps	Turlock Irrigation District
Chevron USA Production Co.	Manatt, Phelps & Phillips	U S Borax, Inc
Childress, David A.	Marcus, David	United Cogen Inc.
City of Glendale	Masonite Corporation	URM Groups
City of Healdsburg	Matthew V. Brady & Associates	Utility Cost Management LLC
City of Palo Alto	Maynor, Donald H.	Utility Resource Network
City of Redding	McKenzie & Assoc	Wellhead Electric Company
CLECA Law Office	McKenzie & Associates	Western Hub Properties, LLC
Commerce Energy	Meek, Daniel W.	White & Case
Constellation New Energy	Mirant California, LLC	WMA
CPUC	Modesto Irrigation Dist	
Cross Border Inc	Morrison & Foerster	
Crossborder Inc	Morse Richard Weisenmiller & Assoc.	
CSC Energy Services	Navigant Consulting	
Davis, Wright, Tremaine LLP	New United Motor Mfg, Inc	
Defense Fuel Support Center	Norris & Wong Associates	
Department of the Army	North Coast Solar Resources	
Department of Water & Power City	Northern California Power Agency	
DGS Natural Gas Services	Office of Energy Assessments	