

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



October 5, 2007

Advice Letter 2862-G/3117-E

Brian K. Cherry
Vice President, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

Subject: Elimination of Obsolete Balancing Accounts

Dear Mr. Cherry:

Advice Letter 2862-G/3117-E is effective October 7, 2007.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean H. Gallagher".

Sean H. Gallagher, Director
Energy Division

September 7, 2007

Advice 2862-G/3117-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Elimination of Obsolete Balancing Accounts

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas and electric tariffs. The affected tariff sheets are listed on the enclosed Attachment I.

Purpose

This filing proposes to eliminate regulatory accounts which are inactive or no longer have any activity other than interest and are not anticipated to record any future activity or adjustments. For those regulatory accounts that should be eliminated that have existing balances, the balances are minimal and will either be written off or transferred to other regulatory accounts, as described below.

Proposed Electric Accounts to be Eliminated

PG&E proposes to clean-up its Preliminary Statements for regulatory accounts or portions thereof that are inactive or no longer required. This will prevent customer confusion regarding these regulatory account mechanisms. PG&E proposes that the following regulatory accounts be eliminated or modified and the disposition of any remaining or residual balance, if any, be handled as described below:

***Electric Preliminary Statement Part Q - Competition Transition Charge
Responsibility (CTC)***

Pursuant to D.95-12-063, as modified by D.96-01-009, PG&E established a balancing account by AL 1561-EA. The purpose of the account was to record the transition costs charges collected through the establishment of an end-user surcharge--the competition transition charge--applied to sales to both retail procurement and utility customers on a service area basis. This charge was designed to recover retail transition costs incurred by California utilities through market restructuring. There has been no activity associated with the account, and PG&E therefore proposes to eliminate the account.

Electric Preliminary Statement Part T - Qualifying Facilities Contribution in Aid of Construction Memo Account (QFCIACMA)

Pursuant to D.94-06-038, PG&E established a memorandum account by AL 1480-E. The purpose of the account was to record the difference between, (1) the Gross-Up Amount associated with a taxable transfer or deemed transfer of a Qualifying Facility (QF) Intertie, and (2) the Gross-Up Amount collected from the QF or its guarantor in respect of such taxable transfer or deemed transfer. There has been no activity associated with the account, and PG&E therefore proposes to eliminate the account. There is currently no balance in the account.

Electric Preliminary Statement Part AN - Diablo Canyon Property Tax Balancing Account (DCPTBA)

Pursuant to D.04-05-055, PG&E established a balancing account by AL 2757-E. The purpose of the DCPTBA was to record the differences between actual and authorized costs associated with Diablo Canyon property taxes. Since that time, the State Board of Equalization has resolved the issues surrounding the Diablo Canyon property tax that led to the establishment of the balancing account. PG&E therefore proposes to eliminate the account. There is currently no balance in the account.

Electric Preliminary Statement Part BQ - Interim PX-Based Price Tracking Account (IPXPTA)

Pursuant to D.99-11-025, PG&E established a tracking account by AL 1935-E. The purpose of the account was to track the interim PX-based (Power Exchange) price paid to QFs that voluntarily elect an irrevocable one-time switch to receive energy payments based on the PX market-clearing price ("QF Switchers") for later true-up to the PX-based pricing methodology adopted by the Commission for all QFs. The California PX suspended operations in January 2001. On August 23, 2007, the CPUC issued a decision approving a Settlement Agreement (Settlement) resolving the QF Switcher dispute for all remaining QF Switchers that had not previously settled with PG&E. The Settlement provides that PG&E will receive a prospective reduction in the energy price paid to these QF Switchers. There is currently no balance in the IPXPTA. PG&E is expecting no future activity in the IPXPTA and therefore proposes to eliminate the account.

Electric Preliminary Statement Part CA - Food Service Technology Center Memorandum Account (FSTCMA)

Pursuant to D.02-03-051, PG&E established a memorandum account by AL 2210-E. The purpose of the account was to track the expenses incurred by PG&E for operating and maintaining the Food Service Technology Center (FSTC) pending further Commission action. PG&E was allowed to recover reasonable expenses it incurred in connection with post-March 31, 2002, activities related to the FSTC,

including dismantling expenses if the Commission decided not to fund continued operation of the FSTC. If the Commission awarded funding for the Center's continued operation to a third party, that party shall reimburse PG&E for its reasonable expenses incurred after March 31, 2002, in connection with the Center's operation, not to exceed PG&E's estimate of \$150,000/month. PG&E exited this business and the majority of the balance in the account was reversed in December 2002 due to reimbursement of costs from Fisher-Nickel, which took over operation of the enterprise. The remaining balance of \$2,257 was written off in March 2004. Since there is no longer any need for this memo account, PG&E therefore proposes to eliminate it. There is currently no balance in the account.

Electric Preliminary Statement Part CB - DWR/ISO Cost Balancing Account (DWR/ISO BA)

Pursuant to the mechanism authorized in Resolution E-3822, PG&E established a memorandum account by AL 2240-E-B authorized by D.02-04-016. The purpose of the DWR/ISO BA was to recover from ratepayers payments PG&E made to the California Department of Water Resources (DWR) or to the Independent System Operator (ISO) for ISO related charges. Beginning in January 1, 2003, ISO costs incurred and ISO ancillary services and RMR revenues are recorded in the Energy Resource Recovery Account (ERRA). Because these items have been recovered through ERRA since 2003, PG&E proposes to eliminate the DWR/ISO BA. There is currently no balance in the account.

Electric Preliminary Statement Part CY - El Paso Settlement Electric Memorandum Account (EPSEMA)

Pursuant to D.03-10-087, PG&E established a memorandum account by AL 2448-E. The purpose of the account was to track any proceeds received by PG&E in the El Paso settlement consideration for the future benefit of electric ratepayers. These proceeds would be used to offset PG&E's previously unrecovered electric costs to the extent to the extent these were borne by the ratepayers. No electric-related proceeds were ever credited to the account. There is currently no balance in the account. PG&E therefore proposes to eliminate the account.

Electric Preliminary Statement Part DF - Electric Reimbursable Fees Balancing Account (ERFBA)

Pursuant to the Chapter 11 Settlement Agreement (SA) Paragraph 15 adopted in D.03-12-035, PG&E established a balancing account by AL 2617-E. The purpose of the account was to record and recover the electric portion of the amounts paid to the Commission for reimbursement of their professional fees and expenses incurred in the Commission's participation of PG&E's bankruptcy proceeding, to be recovered within four years. In Resolution E-4032, the Commission approved transferring existing account balances to the DRAM. This was completed in

January 2007, there are not expected to be further transactions, and there is currently no balance in the account. Accordingly, PG&E proposes to eliminate the account.

Electric Preliminary Statement Part DH - Electric Credit Facilities Fees Tracking Account (ECFFTA)

Pursuant to Chapter 11 Settlement Agreement (SA), paragraphs 13d and 13f and SA Statement of Intent Item (7), PG&E established a balancing account by AL 2460-E. The purpose of the ECFFTA was to track the electric portion of incremental costs associated with obtaining working capital from banks and/or other institutions upon emergence from Chapter 11 due to a lower credit rating than PG&E's historic high investment grade credit rating. In its 2007 GRC, PG&E requested, and the Commission approved, recovery of these incremental fees in base GRC revenues. Thus, beginning on January 1, 2007, the credit facilities fees that would have been recorded to ECFFTA are included in the GRC electric distribution and electric generation revenue requirements and the ECFFTA is no longer required (D.07-03-044). Consequently, amounts that would otherwise be charged to ECFFTA after December 31, 2006, will now be recovered through DRAM and UGBA as part of the authorized base revenue requirement. PG&E therefore proposes to eliminate the account. There is currently no balance in the account.

Electric Preliminary Statement Part DS - Restoration Improvement Memorandum Account (RIMA)

Pursuant to D.04-10-034 (Interim Opinion on Storm and Reliability Issues), PG&E established a memorandum account by advice letter (AL) 2607-E. The purpose of the RIMA was to record and recover incremental expenses associated with upgrades to PG&E's Outage Information System (OIS) and related operations and mapping systems designed to facilitate communications and restoration of service after electric outages. The time period for which RIMA was to be in effect was that associated with PG&E's 2003 General Rate Case—2003 through 2006. Because that period has ended, PG&E proposes to eliminate the RIMA. There is currently no balance in the account.

Proposed Gas Account to be Eliminated

Gas Preliminary Statement Part BG - Gas Credit Facilities Fees Tracking Account (GCFFTA)

Pursuant to Chapter 11 Settlement Agreement (SA), paragraphs 13d and 13f and SA Statement of Intent Item (7), PG&E established a balancing account by AL 2510-G. The purpose of the GCFFTA was to track the gas portion of incremental costs associated with obtaining working capital from banks and/or other institutions upon emergence from Chapter 11 due to a lower credit rating than PG&E's historic

high investment grade credit rating. In its 2007 GRC, PG&E requested, and the Commission approved, recovery of these incremental fees in base GRC revenues. Thus, beginning on January 1, 2007, the credit facilities fees that would have been recorded to GCFFTA are included in the GRC gas distribution revenue requirements and the GCFFTA is no longer required (D.07-03-044). Consequently, amounts that would otherwise be charged to GCFFTA after December 31, 2006, will now be transferred to the CFCA and NCA. PG&E therefore proposes to eliminate the account. There is currently no balance in the account.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, by facsimile or electronically, any of which must be received no later than **September 27, 2007**, which is 20 days after the date of this filing. Protests should be mailed to:

CPUC Energy Division
Tariff Files, Room 4005
DMS Branch
505 Van Ness Avenue
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: jnj@cpuc.ca.gov and mas@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 also should be sent via U.S. mail (and by facsimile and electronically, if possible) to PG&E at the address shown below on the same date it is mailed or delivered to the Commission:

Brian K. Cherry
Vice President, Regulatory Relations
Pacific Gas and Electric Company
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 regular notice, **October 7, 2007**, which is 30 calendar days after the date of filing.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and on the service list for PG&E's 2003 General Rate Case Application, A.02-11-017. Address changes to the General Order 96-B service list should be directed to Rose de la Torre at (415) 973-4716. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at:

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

A handwritten signature in cursive script that reads "Brian H. Cheny / drc".

Vice President, Regulatory Relations

Attachments

cc: Service List

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 M)**

Utility type:

☒ ELC

☒ GAS

☐ PLC

☐ HEAT

☐ WATER

Contact Person: Daren Chan

Phone #: (415) 973-5361

E-mail: d1ct@pge.com

EXPLANATION OF UTILITY TYPE

ELC = Electric

GAS = Gas

PLC = Pipeline

HEAT = Heat

WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 2862-G/3117-E

Tier: 2

Subject of AL: Elimination of Obsolete Balancing and Memorandum Accounts

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

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

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

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: _____

Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for: No

Confidential information will be made available to those who have executed a nondisclosure agreement: ☐ Yes ☐ No

Name(s) and contact information of the person(s) who will provide the nondisclosure agreement and access to the confidential information: _____

Resolution Required? ☐ Yes ☒ No

Requested effective date: October 7, 2007

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: Gas Preliminary Statement BG and Electric Preliminary Statements Q, T, AN, BQ, CA, CB, CY, DF, DH, and DS

Service affected and changes proposed¹: N/A

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

Protests, dispositions, 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

Tariff Files, Room 4005

DMS Branch

505 Van Ness Ave.,

San Francisco, CA 94102

jinj@cpuc.ca.gov and mas@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Brian K. Cherry

Vice President, Regulatory Relations

77 Beale Street, Mail Code B10C

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

**ATTACHMENT 1
Advice 2862-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
26522-G	Table of Contents -- Preliminary Statements	24854-G
26523-G	Table of Contents -- Title Page	25090-G
Delete	Preliminary Statement Part BG--Gas Credit Facilities Fees Tracking Account	22096-G

**ATTACHMENT 1
Advice 3117-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
26536-E	Table of Contents -- Preliminary Statements	26443-E
26537-E	Table of Contents -- Preliminary Statements	25929-E
26538-E	Table of Contents -- Preliminary Statements	26444-E
26539-E	Table of Contents -- Title Page	26481-E
Delete	Preliminary Statement Part DS--Restoration Improvement Memorandum Account (RIMA)	22642-E
Delete	Preliminary Statement Part T--Qualifying Facility Contribution in Aid of Construction Memorandum Account	13426-E
Delete	Preliminary Statement Part Q--Competition Transition Charge Responsibility	14028-E
Delete	Preliminary Statement Part DH--Electric Credit Facilities Fees Tracking Account (ECFFTA)	21125-E
Delete	Preliminary Statement Part DF--Electric Reimbursable Fees Balancing Account (ERFBA)	22722-E
Delete	Preliminary Statement Part CY--El Paso Settlement Electric Memorandum Account (EPSEMA)	20985-E
Delete	Preliminary Statement Part CB--DWR/ISO Cost Balancing Account	20500-E
Delete	Preliminary Statement Part BQ--Interim PX-Based Price Tracking Account	16695-E

**ATTACHMENT 1
Advice 3117-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
Delete	Preliminary Statement Part AN--Diablo Canyon Property Tax Balancing Account	24058-E

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Part AG	Core Firm Storage Account.....	23280-G	
Part AH	Air Quality Adjustment Clause	14928-14930-G	
Part AI	Applicant Installation Trench Inspection Deferred Account.....	19533-G	
Part AJ	Applicant Installation Trench Inspection Memorandum Account.....	19534-G	
Part AK	Low Income Energy Efficiency Memorandum Account	21244-G	
Part AN	Hazardous Substance Mechanism.....	23281-23283, 16693-16694-G	
Part AV	Capital Audit Consultant Cost Memorandum Account	20432-G	
Part AW	Self-Generation Program Memorandum Account	24767-G	
Part AX	Food Service Technology Center Memorandum Account.....	20987-G	
Part BA	Public Purpose Program - Energy Efficiency	23360-23361-G	
Part BB	Public Purpose Program Memorandum Account	23362-23363-G	
Part BC	Financial Hedging Memorandum Account (FHMA)	21818-G	
Part BE	Part BE.....	21965-G	
Part BF	Gas Reimbursable Fees Balancing Account.....	23763-G	
Part BG	Gas Credit Facilities Fees Tracking Account	~~DELETE~~ -G	(T)
Part BH	Public Purpose Program Surcharge - Low Income Energy Efficiency Balancing Account	23364-G	
Part BI	Public Purpose Program Surcharge - Research, Development and Demonstration Balancing Account	23365-23366-G	
Part BK	Advanced Metering Infrastructure Memorandum Account-Gas	23152-23153-G	
Part BL	Noncore Distribution Fixed Cost Account.....	24740-G	
Part BM	Gas Advanced Metering Account.....	23406-23407-G	
Part BN	Pension Interest Memorandum Account (PIMA-G)	23777-G	
Part BP	SmartMeter Project Balancing Account - Gas.....	24123-24124-G	
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Part E	CPUC Reimbursement Fee	21604-E	
Part G	Catastrophic Event Memorandum Account	18998, 11740-E	
Part H	Interest	10579-E	
Part I	Rate Schedule Summary	26403, 26440-E	
Part J	Income Tax Component of Contributions Provision	20380, 11503-E	
Part K	Energy Commission Tax	24297-E	
Part M	California Alternate Rates for Energy Account	26200-E	
Part P	Customer Energy Efficiency Adjustment	24031-24032, 25583, 24034-E	
Part Q	Competition Transition Charge Responsibility	~~DELETE~~ -E	(T)
Part R	Affiliate Transfer Fees Account	24313-E	
Part S	Hazardous Substance Mechanism	22710, 15720, 22711-22712, 13420-13421-E	
Part T	Qualifying Facility Contribution in Aid of Construction Memorandum Account	~~DELETE~~ -E	(T)
Part U	Capital Audit Consultant Cost Memorandum Account	17993-E	
Part Y	Electric and Magnetic Field Measurement Policy	13399-E	
Part Z	Electric Vehicle Balancing Account	26225-E	
Part AD	Transition Cost Audit Memorandum Account	15917-E	
Part AE	Generation Divestiture Transaction Costs Memorandum Account	26414-E	
Part AK	Low Income Energy Efficiency Memorandum Account	19227-E	
Part AN	Diablo Canyon Property Tax Balancing Account	~~DELETE~~ -E	(T)
Part AS	Fixed Transition Amount Charge	14794, 25662-E	
Part AT	Rate Reduction Bond Memorandum Account	25365-25366-E	
Part AU	Direct Access Discretionary Cost/Revenue Memorandum Account	14837-E	
Part BB	Competition Transition Charge Responsibility for All Customers and CTC Procedure for Departing Loads	24070, 19906-19907, 16400, 14960-14961, 16229-16231, 24071, 14964-14969, 16401- 16402-E	
Part BF	Streamlining Residual Account	22714-E	
Part BK	Transmission Revenue Requirement Reclassification Memorandum Account	16761-E	
Part BO	Real Property Gain/Loss on Sale Memorandum Account	16651-E	
Part BQ	Interim PX-Based Price Tracking Account	~~DELETE~~ -E	(T)
Part BU	Vegetation Management Balancing Account	26221-26222-E	
Part BX	Interruptible Load Programs Memorandum Account	24733-24734-E	
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Part CD	Kern Restoration and Operation Memorandum Account.....	18509-E	
Part CE	Baseline Balancing Account.....	23410-23411-E	
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Part CK	Distribution Bypass Deferral Rate Memorandum Account	20619-E	
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Part CS	Advanced Metering and Demand Response Account.....	26376-26378, 24739-E	
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Part CU	Customer Credit Card Holding Account	21533-E	
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Part DD	Regulatory Asset Tax Balancing Account	21498-E	
Part DE	Headroom Account (HA)	21122-E	
Part DF	Electric Reimbursable Fees Balancing Account (ERFBA)	~~DELETE~~ -E	(T)
Part DG	DWR Power Charge Balancing Account	25086-E	
Part DH	Electric Credit Facilities Fees Tracking Account (ECFFTA)	~~DELETE~~ -E	(T)
Part DI	Procurement Energy Efficiency Balancing Account (PEEBA)	25391-E	
Part DJ	Procurement Transaction Auditing Account (PTAA)	21160-E	
Part DK	Gas Procurement Audit Memorandum Account	21202-E	
Part DM	Bundled Financing Allocation Tracking Account	21610-E	
Part DN	Municipal Surcharge on Department of Water Resources Sales (DWR Franchise Fees)	26441-E	
Part DO	Reliability Cost Balancing Account (RCBA)	22440-E	
Part DP	Dedicated Rate Component (DRC)	22886, 25666-E	
Part DQ	Long Term Procurement Memorandum Account (LPTMA)	23418-E	
Part DS	Restoration Improvement Memorandum Account (RIMA)	~~DELETE~~ -E	(T)
Part DT	Energy Recovery Bond Balancing Account (ERBBA)	22875-22876, 23404-E	
Part DU	Community Choice Aggregation Implementation Costs Balancing Account (CCAICBA)	23066-E	
Part DV	Community Choice Aggregation Cost Responsibility Surcharge Balancing Account (CCACRSBA)	23067-E	
Part DW	Energy Recovery Bond Departing load Memorandum Account (ERBDLMA)	22879-E	
Part DX	Family Electric Rate Assistance Balancing Account (FERABA)	24316-E	
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**PG&E Gas and Electric
Advice Filing List
General Order 96-B, Section IV**

ABAG Power Pool
Accent Energy
Aglet Consumer Alliance
Agnews Developmental Center
Ahmed, Ali
Alcantar & Kahl
Ancillary Services Coalition
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 Gas Acquisition Svcs
California ISO
Calpine
Calpine Corp
Calpine Gilroy Cogen
Cambridge Energy Research Assoc
Cameron McKenna
Cardinal Cogen
Cellnet Data Systems
Chevron Texaco
Chevron USA Production Co.
City of Glendale
City of Healdsburg
City of Palo Alto
City of Redding
CLECA Law Office
Commerce Energy
Constellation New Energy
CPUC
Cross Border Inc
Crossborder Inc
CSC Energy Services
Davis, Wright, Tremaine LLP
Defense Fuel Support Center
Department of the Army
Department of Water & Power City
DGS Natural Gas Services

Douglass & Liddell
Downey, Brand, Seymour & Rohwer
Duke Energy
Duke Energy North America
Duncan, Virgil E.
Dutcher, John
Dynergy Inc.
Ellison Schneider
Energy Law Group LLP
Energy Management Services, LLC
Exelon Energy Ohio, Inc
Exeter Associates
Foster Farms
Foster, Wheeler, Martinez
Franciscan Mobilehome
Future Resources Associates, Inc
G. A. Krause & Assoc
Gas Transmission Northwest Corporation
GLJ Energy Publications
Goodin, MacBride, Squeri, Schlotz &
Hanna & Morton
Heeg, Peggy A.
Hitachi Global Storage Technologies
Hogan Manufacturing, Inc
House, Lon
Imperial Irrigation District
Integrated Utility Consulting Group
International Power Technology
Interstate Gas Services, Inc.
IUCG/Sunshine Design LLC
J. R. Wood, Inc
JTM, Inc
Luce, Forward, Hamilton & Scripps
Manatt, Phelps & Phillips
Marcus, David
Matthew V. Brady & Associates
Maynor, Donald H.
MBMC, Inc.
McKenzie & Assoc
McKenzie & Associates
Meek, Daniel W.
Mirant California, LLC
Modesto Irrigation Dist
Morrison & Foerster
Morse Richard Weisenmiller & Assoc.
Navigant Consulting
New United Motor Mfg, Inc
Norris & Wong Associates
North Coast Solar Resources
Northern California Power Agency
Office of Energy Assessments
OnGrid Solar
Palo Alto Muni Utilities

PG&E National Energy Group
Pinnacle CNG Company
PITCO
Plurimi, Inc.
PPL EnergyPlus, LLC
Praxair, Inc.
Price, Roy
Product Development Dept
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
Smurfit Stone Container Corp
Southern California Edison
SPURR
St. Paul Assoc
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tecogen, Inc
TFS Energy
Transcanada
Turlock Irrigation District
U S Borax, Inc
United Cogen Inc.
URM Groups
Utility Resource Network
Wellhead Electric Company
White & Case
WMA