

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



April 7, 2008

Advice Letter 3207-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: Proposed Revisions to Electric Preliminary Statement Part M – California Alternate Rates for Energy Account (CAREA), and Electric Preliminary Statement Part CZ – Distribution Revenue Adjustment Mechanism (DRAM) to Clarify Ratemaking for CARE and FERA

Dear Mr. Cherry:

Advice Letter 3207-E is effective March 8, 2008.

Sincerely,

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

Sean H. Gallagher, Director
Energy Division

February 07, 2008

Advice 3207-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Proposed Revisions to Electric Preliminary Statement Part M – California Alternate Rates for Energy Account (CARE), and Electric Preliminary Statement Part CZ – Distribution Revenue Adjustment Mechanism (DRAM) to Clarify Ratemaking for CARE and FERA

Pacific Gas and Electric Company (PG&E) hereby submits for filing proposed revisions to Electric Preliminary Statement Part M – *California Alternate Rates for Energy Account (CARE)*, and Electric Preliminary Statement Part CZ – *Distribution Revenue Adjustment Mechanism (DRAM)*. PG&E proposes to revise these preliminary statements to clarify the accounting treatment for the electric CARE discount and the Family Electric Rate Assistance (FERA) discount. The affected tariff sheets are listed on the enclosed Attachment I.

Purpose

This Advice requests changes to the CAREA electric preliminary statement to clarify the relationship between the CAREA and the DRAM. In addition, this Advice requests changes to the DRAM electric preliminary statement to clarify the relationship between the FERA exemption from California Solar Initiative (CSI) rates and DRAM.

Description Of Proposed Revisions To Preliminary Statements**1. Revisions to CAREA - Electric Preliminary Statement Part M**

In the description of the CARE Subaccount, item 5.a. is a debit equal to the difference or shortfall between CARE and non-CARE electric revenues for CARE participants. This amount is recovered through the CARE surcharge portion of the Public Purpose Program (PPP) component of electric rates. To avoid double counting caused by reflecting an undercollection in the DRAM due to the CARE discount, the accounting procedure for DRAM includes a credit amount equal to

the debit described in item 5.a. (see Electric Preliminary Statement Part CZ, item 5.f.).

In order to clarify the relationship between the accounting entries to the CARE Account and the DRAM account, this Advice modifies the current CARE Account language to specify that the CARE discount being recorded in item 5.a. is in the distribution portion of electric revenues.

PG&E has also modified item 5.a. to reference one additional low-income electric rate schedule recently added to PG&E's tariffs.

2. Revisions to DRAM – Electric Preliminary Statement Part CZ

Senate Bill (SB) 1, as codified at Public Utilities Codes (PUC) Section 2851(d)(2), allows for increases to all non-CARE residential rates to fund the CSI program, provided, however, that FERA customers are exempt from these CSI costs.

PG&E filed Advice 3136-E to implement rate changes associated with its 2007 General Rate Case Phase 2 settlements, as adopted by D.07-09-004. Advice 3136-E included changes to Schedule E-FERA and the Family Electric Rate Assistance Balancing Account (FERABA), Preliminary Statement Part DX (Item 5b), to provide and track the rate adjustments required to exempt FERA customers from CSI rate increases. As part of PG&E's Annual Electric True-Up (AET) filing, Advice 3115-E-A merged in Advice 3136-E text revisions, and set the Schedule E-FERA percentage discounts to apply to all tiered distribution energy charges to calculate this exemption.

Tariff revisions are necessary to clarify the relationship between DRAM and FERABA. Specifically, to avoid double counting caused by reflecting the CSI discount for FERA customers in DRAM, an offsetting entry must be made to DRAM. Accordingly, part 5f has been added. This FERABA CSI discount will be included for recovery in PG&E's next AET advice letter.

Finally, part 5b to DRAM has been deleted, as it referred to a DRAM adjustment for the distribution related portion of the 2006 pension contribution adopted in D.05-12-046.

Tariff Revisions

Attachment I reflects the proposed revisions to Electric Preliminary Statement Part M – *California Alternate Rates for Energy Account (CARE)*, as well as Electric Preliminary Statement Part CZ – *Distribution Revenue Adjustment Mechanism (DRAM)*. No revisions are needed to any other electric tariffs, rules, preliminary statements, or customer agreement forms.

This Advice will not change the current accounting for the CARE Account, DRAM, or FERABA, but will only clarify the language.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **February 27, 2008**, 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
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 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.

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 this advice letter be effective 30 days from the date of filing, **March 8, 2008**. PG&E submits this Advice as a Tier 2 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 the service list for A.06-03-005. Address changes to the General Order 96-B service list 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>

A handwritten signature in black ink, appearing to read "Ben K. Anglin". The signature is written in a cursive style with a large, sweeping initial "B".

Vice President - Regulatory Relations

Attachments

cc: Service List A.06-03-005

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: David Poster

Phone #: (415) 973-1082

E-mail: dpxu@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) #: 3207-E

Tier: 2

Subject of AL: Proposed Revisions to Electric Preliminary Statement Part M – *California Alternate Rates for Energy Account (CARE)*, and Electric Preliminary Statement Part CZ – *Distribution Revenue Adjustment Mechanism (DRAM)* to Clarify Ratemaking for CARE and FERA

Keywords (choose from CPUC listing): Electric Tariffs

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: N/A

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: **March 8, 2008**

No. of tariff sheets: 7

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 Prelim M and Electric Prelim CZ

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 Avenue

San Francisco, CA 94102

E-mail: jjn@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 3207-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
27061-E	Preliminary Statement Part M--California Alternate Rates for Energy Account	26200-E
27062-E	Preliminary Statement Part CZ--Distribution Revenue Adjustment Mechanism	25368-E
27063-E	Preliminary Statement Part CZ (Cont.)	26504-E
27064-E	Preliminary Statement Part CZ (Cont.)	26505-E
27065-E	Table of Contents -- Preliminary Statements	26738-E
27066-E	Table of Contents -- Preliminary Statements	26712-E
27067-E	Table of Contents -- Title Page	26713-E



PRELIMINARY STATEMENT
(Continued)

M. CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT (CAREA)

1. PURPOSE: The purpose of the CARE balancing account is to record the California Alternate Rates for Energy (CARE) Program revenue shortfall associated with the Low-Income Ratepayer Assistance program established by Decisions 89-07-062 and 89-09-044 as well as the expansion of the LIRA Program authorized by Decision 92-04-024. This account also records the CARE Program administrative costs, pursuant to Public Utilities Code Section 739.1 (b). The program was revised in Decision 94-12-049 and the name changed to CARE.

Descriptions of the terms and definitions used in this section are found in Rule 1.

2. APPLICABILITY: The CARE shortfall applies to all non-CARE rate schedules and contracts subject to the jurisdiction of the California Public Utilities Commission (CPUC), except for those schedules and contracts specifically excluded by the CPUC.

3. REVISION DATE: Disposition of the balance in this account shall be determined through the Annual Electric True-Up (AET) advice letter process.

4. CAREA RATES: CAREA Rates are included in the effective rates set forth in each rate schedule, (see Preliminary Statement Part I) as applicable.

5. CARE ACCOUNTING PROCEDURE: PG&E shall maintain the CARE Subaccount by making entries to this account at the end of each month as follows:

a. A debit entry equal to the CARE revenue shortfall resulting from deliveries made on Schedules EL-1, EML, ESL, ESRL, ETL, EL-6, EL-7, EL-A7, EL-8, and E-CARE during the current month less the allowance for franchise fees and uncollectibles accounts expense (FF&U). The revenue shortfall can be computed by subtracting CARE customers' monthly distribution revenues from the distribution revenues that would have been recovered from CARE customers had they been paying standard residential rates. (T) (T) (T) (T)(D)

b. A debit entry equal to all monthly administrative costs allocated to the electric CARE Program that include, but are not limited to, outreach, marketing, regulatory compliance, certification and verification, billing, measurement and evaluation, and capital improvements and upgrades to communications and processing equipment.

c. A debit entry equal to costs associated with PG&E's Cooling Center program.

d. A credit entry equal to the CAREA revenue less the allowance for FF&U expense.

e. A debit or credit entry, as appropriate, equal to the interest on the average balance in the account at the beginning of the month and the balance in the account after entries 6.a. through 6.c. above, 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.

6. REASONABLENESS REVIEW: In conjunction with the appropriate proceeding, the utility shall file with the Commission an annual report on the CARE Program, reporting on the reasonableness of recorded Program administrative costs included in the CARE balancing account during the previous year. CARE administrative costs shall include, but are not limited to, the costs specified in Section 739.1 (b) of the Public Utilities Code.



PRELIMINARY STATEMENT
(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM)

1. PURPOSE: The purpose of the DRAM is to record and recover the authorized distribution revenue requirements and certain other distribution-related authorized costs. The DRAM will ensure dollar-for-dollar recovery of these Commission-authorized distribution amounts.
2. APPLICABILITY: The DRAM shall apply to all customer bills for service under all rate schedules and contracts for electric distribution service subject to the jurisdiction of the Commission, except for those rate schedules or contracts specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balance in this account shall be determined through the advice letter process.
4. DISTRIBUTION RATES: The distribution rates are included in the effective rates set forth in each rate schedule.
5. ACCOUNTING PROCEDURES: The following entries shall be made each month:
 - a. A debit entry equal to the annual authorized distribution revenue requirements divided by twelve.
 - b. A debit or credit entry equal to the total of the distribution-related regulatory account balances, including an allowance for franchise fees and uncollectibles (FF&U) accounts expense at the rates authorized in PG&E's most recent GRC, transferred to the DRAM, as authorized in the Electric Annual True-up Proceeding or other proceeding expressly authorized by the Commission. (D)
(T)
 - c. A debit entry equal to the costs of the remaining customer education efforts associated with the Electric Education Trust (EET) per Decision 01-05-091, up to the amount authorized for PG&E by the Commission, plus an allowance for FF&U accounts expense at the rates authorized in PG&E's most recent GRC. (T)
 - d. A credit entry equal to the revenue from the distribution rates less the recorded California Public Utilities Commission Reimbursement Fee revenue (defined in Part E of PG&E's electric Preliminary Statement), the Customer Energy Efficiency Incentive revenue (defined in Part P of PG&E's electric Preliminary Statement), the Electric Reimbursable Fees Balancing Account revenue and the Demand Response Revenue Balancing Account revenue (defined in Part I of PG&E's electric Preliminary Statement). (T)

(Continued)



PRELIMINARY STATEMENT
(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- e. A credit entry equal to the debit entry in the California Alternate Rates for Energy Account (CARE) that corresponds to the actual CARE revenue shortfall. The corresponding debit entry is defined in PG&E's electric Preliminary Statement Part M, Item 5a. (T)
(T)
(T)
- f. A credit entry equal to the debit entry in the Family Electric Rate Assistance Balancing Account (FERABA) that corresponds to the actual FERA revenue shortfall for the California Solar Initiative. The corresponding debit entry is defined in PG&E's electric Preliminary Statement Part DX, Item 5.b. (N)
I
I
(N)
- g. A credit entry equal to the recorded amount of revenue cycle services credits given to customers for revenue cycle services provided by entities other than PG&E.
- h. A credit entry equal to the amount of Shareholder Participation, as defined in Section 6 below.
- i. A debit entry equal to the payment to fund PG&E Environmental Enhancement Corporation plus an allowance for FF&U, pursuant to the Chapter 11 Settlement Agreement Paragraph 17c adopted in Decision 03-12-035.
- j. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the DRAM for recovery in rates, upon approval by the CPUC.
- k. A debit entry equal to one-twelfth of the electric portion of the current year Self Generation Incentive Program (SGIP) revenue requirement authorized by the CPUC, including an allowance for FF&U expense.
- l. A debit entry equal to one-twelfth of the current-year California Solar Initiative (CSI) revenue requirement authorized by the CPUC, including an allowance for FF&U expense.
- m. A debit entry equal to one-twelfth of the electric portion of the ClimateSmart Administrative and Marketing revenue requirement, including an allowance for FF&U, as authorized by the CPUC.
- n. A debit or credit entry, as appropriate, to record any shareholder rewards or penalties under the Reliability Incentive Mechanism adopted in D.04-10-034.
- o. A debit entry equal to the amounts paid to the Commission for reimbursement of rate case expenses billed to the Utility pursuant to Public Utilities Code Section 631, plus an allowance for Franchise Fees and Uncollectible Accounts expense.
- p. A debit entry equal to the intervenor compensation payments authorized by the Commission, recorded during the month, plus an allowance for Franchise Fees and Uncollectible Accounts expense.
- q. A debit entry equal to the franchise fees paid by PG&E associated with the revenue collected by PG&E under electric Preliminary Statement Part AS – Fixed Transition Amount Charge, calculated in proportion to total franchise-applicable revenue, plus an allowance for Franchise Fees and Uncollectible Accounts expense.



PRELIMINARY STATEMENT

(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- r. A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric distribution non-depreciable asset, as approved by the Commission. (L)
- s. A debit entry equal to the electric portion of incremental administrative costs and amounts written off as uncollectible associated with the payment deferral plan for qualifying citrus and other agricultural growers pursuant to Resolution E-4065, plus an allowance for franchise fees and uncollectibles (FF&U) accounts expense at the rates authorized in PG&E's most recent GRC for the incremental administrative costs.
- t. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of 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.

6. SHAREHOLDER PARTICIPATION: PG&E's shareholders bear some responsibility for economic risks and rewards associated with, but not limited to, Commission-approved economic discounts and credits to certain PG&E customers. This section ensures that ratepayers will not assume shareholders' obligations.

Shareholder Participation will be calculated monthly as follows:

The amount of the Shareholder Participation Mechanism for Schedule ED, in accordance with Resolution E-3654.

Note: All debits and credits described above, except for that described in Section 5.t, shall include an allowance for franchise fees and uncollectible accounts expense. (L)



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**PG&E Gas and Electric
Advice Filing List
General Order 96-B, Section IV**

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