

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



March 19, 2008

Advice Letter 2906-G/3212-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: Revision of PG&E's Tariffs to Reflect Temporarily  
Lower ITCC Rates Due to Tax Law Changes

Dear Mr. Cherry:

Advice Letter 2906-G/3212-E is effective March 1, 2008.

Sincerely,

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

Sean H. Gallagher, Director  
Energy Division



**Brian K. Cherry**  
Vice President  
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

Fax: 415.973.7226

February 22, 2008

**Advice 2906-G/3212-E**

(Pacific Gas and Electric Company ID U 39 M)

**Subject: Revision of PG&E's Tariffs to Reflect Temporarily Lower ITCC Rates Due to Tax Law Changes.**

Public Utilities Commission of the State of California

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas and electric Preliminary Statement Parts P and J, respectively. The affected tariff sheets are listed on the enclosed Attachment I.

**Purpose**

The purpose of this filing is to revise PG&E's gas and electric Preliminary Statements Parts P and J -- *Income Tax Component of Contributions Provision*, respectively, to reflect changes in Federal tax law that temporarily reduce the tax factor used to compute the "Income Tax Component of Contribution (ITCC)" associated with Contributions in Aid of Construction.

**Background**

On February 13, 2008, President Bush signed into law the Economic Stimulus Act of 2008 (P.L. 110-185; the "Act"). Section 103(a) of the Act, entitled "Special Allowance for Certain Property Acquired During 2008", modifies a depreciation provision -- Section 168(k) to the Internal Revenue Code -- entitled, "Special allowance for certain property acquired after September 10, 2001, and before January 1, 2005." A copy of this new provision is attached (Attachment II).

The additional depreciation allowed under this Act temporarily reduces PG&E's current ITCC factor. The revised ITCC factor has been calculated, as set forth in Attachment III, by using Method 5 as described in Decision (D.) 87-09-026 and D. 87-12-028 in OII 86-11-019.

### **Tariff Revisions**

Gas Preliminary Statement Part P, *Section 5. a.* has been revised to reflect a temporary reduction in the ITCC tax factor to 0.20 (20 percent) on property contributed to PG&E after March 1, 2008 and before January 1, 2009. Property contributed to PG&E after January 1, 2009 will be subject to the previously authorized ITCC tax factor of 35 percent.<sup>1</sup>

In a similar fashion, Electric Preliminary Statement Part J, *Section 5. a.* has been revised to reflect a temporary reduction in the ITCC tax factor to 0.22 (22 percent) on property contributed to PG&E after March 1, 2008 and before January 1, 2009. Property contributed to PG&E after January 1, 2009, will be subject to the previously authorized ITCC tax factor of 34 percent.

### **Effective Date**

PG&E requests that this advice filing become effective on **March 1, 2008**, for contributions received on or after such effective date. PG&E has filed this advice filing as soon as practical following the enactment of the Act. To delay the implementation of the effective date to a later date would prevent contributors from benefiting from the lower ITCC rate. PG&E submits this as a Tier 2 filing.

### **Protests**

**Due to the requested March 1, 2008 effective date, PG&E respectfully requests that the Commission shorten the protest period to February 27, 2008, five days from the date filed. PG&E will respond to any protests by February 28, 2008. Should PG&E's request be denied, the normal process outlined below for submitting a protest will apply.** Anyone may protest this Advice Letter to the California Public Utilities Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. The protest must be made in writing and must be received within 20 days of the date this Advice Letter was filed with the Commission. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

CPUC Energy Division  
Attention: Tariff Unit, 4<sup>th</sup> Floor  
505 Van Ness Avenue

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<sup>1</sup> On June 6, 2003, PG&E filed Advice 2466-G/2386-E to temporarily lower the ITCC rate due to the Jobs and Growth Tax Relief Reconciliation Act of 2003 (P.L. 108-27). By letter dated May 5, 2004, the Energy Division confirmed its approval of Advice 2466-G/2386-E of a temporary ITCC rate of 22% for property contributed on or after August 1, 2003 and before January 1, 2005.

San Francisco, California 94102

Facsimile: (415) 703-2200

E-mail: [mas@cpuc.ca.gov](mailto:mas@cpuc.ca.gov) and [jnj@cpuc.ca.gov](mailto:jnj@cpuc.ca.gov)

Copies should also be mailed to the attention of the Director, Energy Division, Room 4005 and Honesto Gatshalian, Energy Division, 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.

Pacific Gas and Electric Company  
Attention: Brian Cherry  
Vice President, 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](mailto:PGETariffs@pge.com)

**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. Address changes or requests for copies of Attachments II or III of this filing should be directed to Rose De La Torre at (415) 973-2218. Advice letter filings can also be accessed electronically at:

<http://www.pge.com/notes/rates/tariffs/advice/html/>



Vice President - Regulatory Relations

Attachments

# 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) #: 2906-G/3212-E

**Tier:** 2

Subject of AL: Revision of PG&E's Tariffs to Reflect Temporarily Lower ITCC Rates Due to Tax Law Changes.

Keywords (choose from CPUC listing):

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.87-09-026, 87-12-028

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 AL<sup>1</sup>: \_\_\_\_\_

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 1, 2008**

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 Prelim Part P; Electric Prelim Part J

Service affected and changes proposed<sup>1</sup>: 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: [jj@cpuc.ca.gov](mailto:jj@cpuc.ca.gov) and [mas@cpuc.ca.gov](mailto: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](mailto:PGETariffs@pge.com)**

**ATTACHMENT 1  
Advice 2906-G**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
26863-G	Preliminary Statement Part P--Income Tax Component of Contributions Provision	21646-G
26864-G	Table of Contents -- Preliminary Statements	26653-G
26865-G	Table of Contents -- Title Page	26708-G

**ATTACHMENT 1  
Advice 3212-E**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
27174-E	Preliminary Statement Part J--Income Tax Component of Contributions Provision	20380-E
27175-E	Table of Contents -- Preliminary Statements	26738-E
27176-E	Table of Contents -- Title Page	26710-E



PRELIMINARY STATEMENT  
 (Continued)

P. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax shall be collected beginning January 1, 1992.
2. DEFINITIONS:
  - a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:
    - 1) Income Tax Component of Contribution (ITCC); and
    - 2) The balance of the contribution, excluding income taxes (Balance of Contribution).
  - b. Government Agency: For purposes of administering this part of the preliminary statement, a government agency shall include the Federal Government, a California state, county, or local government agency.
3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.
4. GOVERNMENT AGENCY EXEMPTIONS:
  - a. Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.
  - b. Condemnation: Contributions resulting from condemnation of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the government agency.
5. DETERMINATION OF ITCC:
  - a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor of 0.35 (35 percent). PG&E will file an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more. If any portion of a Balance of Contribution is received on or after March 1, 2008, and before January 1, 2009, then the ITCC on such portion shall be computed by multiplying the amount of such portion by a tax factor of 0.20 (20 percent). For Contributions received prior to January 1, 1992, the tax factor shall be 0.28 (28 percent). (T)
  - b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019. (T)

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Part C	Gas Accounting Terms and Definitions .....	23345, 24996-24997, 24663, 24973, 23347, 23760-23761, 24431, 23348, 23561, 23795, 23351, 25093-G
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Part E	Credit Card Pilot Program memorandum Account (CCPPMA) .....	24229-24230-G
Part F	Core Fixed Cost Account .....	24144, 24623-24624, 26565-G
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Part K	Enhanced Oil Recovery Account .....	23762-G
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Part O	CPUC Reimbursement Fee .....	24987-G
Part P	Income Tax Component of Contributions Provision .....	<b>26863</b> , 13501-G
Part Q	Affiliate Transfer Fees Account .....	23275-G
Part S	Interest .....	12773-G
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(T)

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Maps, Contracts and Deviations	.....	24904-G
Sample Forms	.....	26520, 26709, 26670, 26572, 24674-G



PRELIMINARY STATEMENT  
(Continued)

J. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax (CCFT) shall be collected beginning January 1, 1992.

2. DEFINITIONS:

a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:

- 1) Income Tax Component of Contribution (ITCC); and
- 2) The balance of the contribution, excluding income taxes (Balance of Contribution).

b. Government Agency: For purposes of administering this part of the preliminary statement, a government agency shall include the Federal Government, a California state, county, or local government agency.

3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.

4. GOVERNMENT AGENCY EXEMPTIONS:

a. Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.

b. Condemnation: Contributions resulting from condemnation of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the government agency.

5. DETERMINATION OF ITCC:

a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor of 0.34 (34 percent). PG&E will file an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more. If any portion of a Balance of Contribution is received on or after March 1, 2008, and before January 1, 2009, then the ITCC on such portion shall be computed by multiplying the amount of such portion by a tax factor of 0.22 (22 percent). For Contributions received prior to January 1, 1992, the tax factor shall be 0.28 (28 percent).

(T)  
|  
|  
(T)

b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019.

(Continued)

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**Preliminary Statements**

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## Attachment II

P.L. 110-185: Law Sec. 103. SPECIAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED DURING 2008.

### **Sec. 103. SPECIAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED DURING 2008.**

**(a)** In General. Subsection (k) of section 168 of the Internal Revenue Code of 1986 (relating to special allowance for certain property acquired after September 10, 2001, and before January 1, 2005) is amended—

**(1)** by striking “September 10, 2001” each place it appears and inserting “December 31, 2007”,

**(2)** by striking “September 11, 2001” each place it appears and inserting “January 1, 2008”,

**(3)** by striking “January 1, 2005” each place it appears and inserting “January 1, 2009”, and

**(4)** by striking “January 1, 2006” each place it appears and inserting “January 1, 2010”.

**(b)** 50 Percent Allowance. Subparagraph (A) of section 168(k)(1) of such Code is amended by striking “30 percent” and inserting “50 percent”.

**(c)** Conforming Amendments.

**(1)** Subclause (I) of section 168(k)(2)(B)(i) of such Code is amended by striking “and (iii)” and inserting “(iii), and (iv)”.

**(2)** Subclause (IV) of section 168(k)(2)(B)(i) of such Code is amended by striking “clauses (ii) and (iii)” and inserting “clause (iii)”.

**(3)** Clause (i) of section 168(k)(2)(C) of such Code is amended by striking “and (iii)” and inserting “, (iii), and (iv)”.

**(4)** Clause (i) of section 168(k)(2)(F) of such Code is amended by striking “\$4,600” and inserting “\$8,000”.

**(5)**

**(A)** Subsection (k) of section 168 of such Code is amended by striking paragraph (4).

**(B)** Clause (iii) of section 168(k)(2)(D) of such Code is amended by striking the last sentence.

**(6)** Paragraph (4) of section 168(l) of such Code is amended by redesignating subparagraphs (A), (B), and (C) as subparagraphs (B), (C),

## Attachment II

and (D) and inserting before subparagraph (B) (as so redesignated) the following new subparagraph:

“(A) BONUS DEPRECIATION PROPERTY UNDER SUBSECTION (k)- Such term shall not include any property to which section 168(k) applies.”.

**(7)** Paragraph (5) of section 168(l) of such Code is amended—

**(A)** by striking “September 10, 2001” in subparagraph (A) and inserting “December 31, 2007”, and

**(B)** by striking “January 1, 2005” in subparagraph (B) and inserting “January 1, 2009”.

**(8)** Subparagraph (D) of section 1400L(b)(2) of such Code is amended by striking “January 1, 2005” and inserting “January 1, 2010”.

**(9)** Paragraph (3) of section 1400N(d) of such Code is amended—

**(A)** by striking “September 10, 2001” in subparagraph (A) and inserting “December 31, 2007”, and

**(B)** by striking “January 1, 2005” in subparagraph (B) and inserting “January 1, 2009”.

**(10)** Paragraph (6) of section 1400N(d) of such Code is amended by adding at the end the following new subparagraph:

“(E) EXCEPTION FOR BONUS DEPRECIATION PROPERTY UNDER SECTION 168(k)- The term “specified Gulf Opportunity Zone extension property” shall not include any property to which section 168(k) applies.”.

**(11)** The heading for subsection (k) of section 168 of such Code is amended—

**(A)** by striking “September 10, 2001” and inserting “December 31, 2007”, and

**(B)** by striking “January 1, 2005” and inserting “January 1, 2009”.

**(12)** The heading for clause (ii) of section 168(k)(2)(B) of such Code is amended by striking “PRE-JANUARY 1, 2005” and inserting “PRE-JANUARY 1, 2009”.

**(d)** Effective Date. The amendments made by this section shall apply to property placed in service after December 31, 2007, in taxable years ending after such date.

PG&E Advice 2906-G/3212-E

Attachment III

Revised ITCC Factor





**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	